DO NOT STAPLE

New Hampshire
Department of Revenue Administration

DP-2848

DP28481511862

POWER OF ATTORNEY (POA)

SECTION 1 TAXPAYER INFORMATION

Name of Taxpayer

Taxpayer Identification Number

Name of Spouse (If filing jointly)

Taxpayer Identification Number

Address of Taxpayer(s)

Department Issued License Number

SECTION 2 REPRESENTATIVE(S) : I/We hereby appoint the following representative(s) as attorney(s)-in-fact:

Name and Address of Representative

Telephone Number

Name and Address of Representative

Telephone Number

SECTION 3 ACTS AUTHORIZED (Must be filled out) - Said attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue Administration of the State of New Hampshire with respect to (see instructions for examples):

SECTION 4 SPECIFIC USE (Must be checked)

☐ Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) all acts necessary with respect to above tax matters.

☐ Said attorney(s)-in-fact shall, subject to revocation, have authority to receive or inspect confidential tax information only.

SECTION 5 RETENTION/REVOCATION OF PRIOR POWERS OF ATTORNEY - This power of attorney revokes all prior powers of attorney relating to the above taxable period except: ____________________

SECTION 6 SIGNATURE(S)

If signed by a corporate officer or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney.

Taxpayer Signature	Print Signatory Name & Title	MMDDYYYY
Spouse Signature (If applicable)	Print Signatory Name & Title	MMDDYYYY

MAIL TO: NH DRA, PO BOX 1388, CONCORD, NH 03302-1388

POWER OF ATTORNEY (POA) - continued

IF THE POWER OF ATTORNEY IS GRANTED TO A PERSON OTHER THAN AN ATTORNEY, CERTIFIED PUBLIC ACCOUNTANT, ENROLLED AGENT OR THE PREPARER OF SUBJECT TAX RETURN(S), IT MUST BE WITNESSED BELOW.

The person signing as or for the taxpayer(s) is known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

Witness Signature	MMDDYYYY

Witness Signature	MMDDYYYY

IF WITNESS SIGNATURE IS NOT REQUIRED DO NOT FILE THIS PAGE

MAIL TO: NH DRA, PO BOX 1388, CONCORD, NH 03302-1388

New Hampshire
Department of
Revenue Administration

DP-2848

POWER OF ATTORNEY (POA)

INSTRUCTIONS

WHEN TO FILE
A POA is required prior to the Department of Revenue Administration communicating with anyone other than the taxpayer regarding any issue relating to the taxpayer.

WHERE TO FILE
Mail to:
NH DRA
Audit Division
PO BOX 1388
Concord NH 03302-1388

E-mail scanned document to:
POA@dra.nh.gov

PLEASE NOTE
All applicable items must be filled in to properly complete Form DP-2848 New Hampshire Power of Attorney (POA). An incomplete form will prohibit direct communication between the Department and the representative.

SECTION 1 - TAXPAYER INFORMATION
Enter the taxpayer's name, address including ZIP code+4, and taxpayer identification number. If joint returns are involved and you and your spouse are designating the same representative(s), also enter your spouse's name and taxpayer identification number (and Department issued license number if applicable). If you need to list additional taxpayers, an additional page may be attached with each taxpayer's name and taxpayer identification number. When naming additional taxpayers, the primary taxpayer (for example, the principal business organization for combined filers) should be entered under Section 1 of this form.

SECTION 2 - REPRESENTATIVES
Enter the name, address including ZIP code+4 and telephone number of the representative. If the name of a firm is indicated, then the Department will be authorized to correspond with anyone in that firm. If an individual(s) is indicated, the Department will be authorized to correspond directly with the individual(s) named only. A firm name that is part of an individual's address does not mean that the employees of the firm can represent the taxpayer.

SECTION 3 - ACTS AUTHORIZED (MUST BE FILLED OUT)
Enter a clear description of the subject matter and scope of the authorization for which the POA is granted, including the tax type(s) (e.g. Business Profits Tax, Interest and Dividends Tax, Communications Services Tax, etc.) and the tax year(s) or tax period(s). You may list any number of tax types and tax years or tax periods on the same POA. If the POA is to be used in connection with a form that is not related to a particular tax type, enter the specific form number. Examples: "2013 and 2014 NH Business Profits Tax returns," "Tax Year 2014 NH BPT and BET returns," "Interest and Dividends Tax returns for 2012, 2013, and 2014," "Form AU-22 Certificate Request Form dated 1/22/2014" or "All New Hampshire Tax matters."

Please be aware that if you limit your representative's authority to a particular tax or tax period, your representative will not be authorized to communicate with the Department of Revenue Administration in respect to other taxes or tax years on your behalf until a new POA form is filed.

SECTION 4 - SPECIFIC USE (MUST BE CHECKED)
The first box should be checked if the taxpayer wants the representative to be able to receive confidential information as well as perform on behalf of the taxpayer for all acts necessary for the tax matters at issue. The second box should be checked if the taxpayer wants the representative to be able to receive confidential information only.

SECTION 5 - RETENTION/REVOCATION OF PRIOR POWER(S) OF ATTORNEY
This POA form will revoke all prior POA authorizations relating to specific tax matters referenced in Section 3 above, unless prior representatives are excepted here. For example, if a prior POA was completed for a CPA and the taxpayer completes a second POA to add an attorney, the prior POA will automatically be revoked unless the CPA's name is again entered in this section.

SECTION 6 - SIGNATURE(S)
The taxpayer is required to sign and date the POA. The completed and signed form DP-2848 POA must be filed with the Department by mail at the address above or by e-mailing the scanned document to POA@dra.nh.gov.

If the representative is someone other than a CPA, an attorney, an enrolled agent or the preparer of the subject tax returns, this form needs to be signed and dated by two witnesses.

NEED HELP?
Call the Department's Central Tax Services at (603) 230-5920, Monday through Friday, 8:00am - 4:30pm. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.