

### **General Information**

To protect the confidentiality of tax records, Maryland law generally prohibits the Comptroller of Maryland from disclosing information contained in tax returns or other documents filed with it to persons other than the Taxpayer or the Taxpayer's representative. For your protection, the Comptroller requires that you file a power of attorney before it will release tax information to your representative. The power of attorney will also allow your representative to act on your behalf to the extent you indicate. Use Form 548, Power of Attorney and Declaration of Representative, for this purpose if you choose.

You may use Form 548 Power of Attorney to appoint one or more individuals to represent you in tax matters before the Comptroller of Maryland. You may use Form 548 for any matters affecting any tax or fee administered by the Comptroller of Maryland, and the power granted is limited to these tax matters.

**We will continue to accept a durable power of attorney or any other power of attorney form authorized by Maryland Law.**

### **Filing the Power of Attorney**

You must file the original, a photocopy or facsimile transmission (fax) of the power of attorney with the Comptroller of Maryland, Revenue Administration Division, P.O. Box 1829, Attn: POA, Annapolis, Maryland 21404-1829. The power of attorney must also be filed with government-issued identification for the taxpayer, unless representative's designation is item 1 or 2 (See instruction "Declaration of Representative" for definition of designation). You do not need to file another copy with other Comptroller of Maryland officers or counsel who later have the matter under consideration unless you are specifically asked to provide an additional copy.

### **Revoking a Power of Attorney**

If you previously filed a power of attorney and you want to revoke it, you may use Form 548 to change your representatives or alter the powers granted to them by filing the form with the Comptroller of Maryland. The new power of attorney will revoke the earlier one for the same matters and tax periods unless you specifically state otherwise.

If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write "REVOKE" across the top of the first page with a current signature date below this annotation. Then, you must mail or fax a copy of the power of attorney with the revocation annotation to the Comptroller of Maryland.

### **Completing Form 548**

#### **Taxpayer Information**

**For individuals** Enter your name, Social Security number and street address or post office box. Do not use your representative's address or post office box for your own. If a joint return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and Social Security number.

**For a corporation, partnership or association** Enter the business name, federal employer identification number and business address. If the power of attorney for a partnership will be used in a tax matter in which the name and Social Security number of each partner have not previously been sent to the Comptroller, list the name and Social Security number on an attached sheet.

**For a fiduciary** Enter the name, title and address of the

trustee or the decedent's personal representative, and the name and federal employer identification number of the trust or identification number of the estate. The identification number for an estate is the decedent's Social Security number and includes the federal employer identification number if the estate has one.

**For other entities** Enter the name, address and Social Security number or federal identification number of the entity.

### **Representative(s)**

Enter the name(s), address(es) and telephone number(s) of the individual(s) you appoint. Your representative must be an individual and may not be an organization, firm or partnership.

### **Tax matters**

Consider each tax imposed by Maryland for each tax period as a separate tax matter. Identify the type(s) of tax(es), tax form and the year(s) or period(s) for which the power is granted. You may list any number of years or periods and types of taxes on the same power of attorney. You may list consecutive multiple years or a series of inclusive periods, including quarterly periods, by using "through," "thru," or a hyphen. For example, "2008 thru 2010" or "2nd 2009 - 3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." The Comptroller of Maryland will consider any power of attorney with a general reference an invalid document. Representation only applies for the years or periods listed. If the matter relates to estate tax, enter the date of the Taxpayer's death instead of the year or period.

### **Acts authorized**

Your signature on Form 548 authorizes the individual(s) you designate (your representative or "attorney-in-fact") generally to perform any act you can perform. This includes executing waivers and offers of waivers of restrictions on assessment or collection of deficiencies in taxes, and waivers of notice of disallowance of a claim for credit or refund. It also includes executing consents extending the legally allowed period for assessment or collection of taxes. The authority does not include the power to substitute another representative (unless specifically added to Form 548) or the power to receive refund checks.

If you do not want your representative to be able to perform any of these or other specific acts, or if you want to give your representative the power to delegate authority or substitute another representative, insert language excluding or adding these acts in the space provided.

### **Retention/revocation of prior power(s) of attorney**

By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Comptroller of Maryland for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney check the appropriate box in the Retention/Revocation of Prior Power(s) of Attorney section of Form 548. You must also attach a copy of any Power of Attorney you want to remain in effect.

### **Signature of Taxpayer(s)**

**For individuals** If a joint return is being filed and both spouses will be represented by the same individual(s), both must sign the power of attorney unless one authorizes the other (in writing) to sign for both. In that case, attach a copy of the authorization. However, if the spouses are to be represented by different individuals, each may execute a power of attorney.

**For corporations or associations** An officer having authority to bind the Taxpayer must sign.

**For a partnership** All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

**Declaration of Representative**

The representative(s) you name must sign and date this declaration and enter the designation (for example, items 1 - 10) under which he or she is authorized to practice in Maryland. Representatives must sign in the order listed in the Representative(s) section of Form 548. In addition, the representative(s) must list the following in the Jurisdiction (state) column:

- 1. Attorney** - Enter the two-letter abbreviation for the state (for example, "MD" for Maryland) in which admitted to practice and associated license number.
- 2. Certified Public Accountant** - Enter the two-letter abbreviation for the state (for example, "MD" for Maryland) in which licensed to practice and associated license number.
- 3. Maryland Registered Individual Tax Preparer** - Enter the Registration Number issued by the Maryland Board of Individual Tax Preparers.
- 4. Enrolled Agent** - Enter the enrollment card number issued by the Office of Professional Responsibility.
- 5. Officer** - Enter the title of the officer (for example, President, Vice President, or Secretary).
- 6. Full-Time Employee** - Enter title or position (for example, Comptroller or Accountant).
- 7. Family Member** - Enter the relationship to Taxpayer (generally, must be a spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister).
- 8. Partner** - The representative must be a general partner of the Taxpayer having the authority to bind the partnership under Maryland law.
- 9. Fiduciary** - The representative must be a fiduciary responsible for the Taxpayer, which is an estate or trust.
- 10. Other** (attach statement). The representative must indicate the type of authority they have been granted to act on behalf of the Taxpayer.

Power of attorney forms may be mailed, faxed or scanned and emailed.

**Fax forms to:** 410-260-6213

**Email scanned forms to:** RADPOA@comp.state.md.us

**Mail forms to:**

Comptroller of Maryland  
Revenue Administration Division  
Attn: POA  
P.O. Box 1829  
Annapolis, MD 21404-1829

For more information about power of attorney matters, call 410-260-7424, Monday - Friday, 8:30 a.m. - 4:30 p.m. You may also email related inquiries to: taxprohelp@comp.state.md.us.