

FORM **2848GU**

(Revised April 2012)

Department of Revenue & Taxation

# Power of Attorney and Declaration of Representative Business Privilege Tax Branch

**Part I** Power of Attorney Please type or print

**1. Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 7.

Taxpayer Name and Address	Social Security Number(s)	Employer Identification Number
	Work Telephone Number	
	Home Telephone Number	

Hereby appoints the following representative(s) as attorney(s)-in-fact:

**2. Representative(s) must sign and date this form on page 2 Part II.**

Name and Address	Telephone Number ( ) _____ Fax Number ( ) _____  Check if new Address <input type="checkbox"/> Telephone Number <input type="checkbox"/>
Name and Address	Telephone Number ( ) _____ Fax Number ( ) _____  Check if new Address <input type="checkbox"/> Telephone Number <input type="checkbox"/>
Name and Address	Telephone Number ( ) _____ Fax Number ( ) _____  Check if new Address <input type="checkbox"/> Telephone Number <input type="checkbox"/>

To represent the taxpayer before the Department of Revenue and Taxation for the following matters:

**3. Tax Matters**

Type of Tax	Tax form Number	Year(s) or Period(s)

**4. Acts Authorized.** The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks or the power to sign returns.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**5. Notices and Communications.** Notices and other written communications will be sent to the first representative listed in line 2.

If you also want the second representative listed to receive such notices and communications check this box.

If you do not want any notices or communications sent to your representative(s), check this box.

**6. Retention/Revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue and Taxation 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 here ---  **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7. Signature of Taxpayer(s).**

-----  
 Signature Date Title (if applicable)

-----  
 Print Name

-----  
 Signature Date Title (if applicable)

-----  
 Print Name

The person(s) signing as or for the tax payer appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: \_\_\_\_\_  
 Signature of Notary Date

**NOTARIAL SEAL**

**IN AND FOR THE TERRITORY OF GUAM, U.S.A.**  
**MY COMMISSION EXPIRES:** \_\_\_\_\_

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a. Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant – dully qualified to practice as a certified public accountant in the jurisdiction show below.
  - c. Enrolled Agent – enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d. Officer – a bona fide officer of the taxpayer organization.
  - e. Full-time Employee – a full-time employee of the taxpayer.
  - f. Family Member – a member of the taxpayer’s immediate family (i.e. spouse, parent, child, brother, or sister).
  - g. Registered Taxpreparer – a registered taxpreparer under Chapter 40, Title 11 of the Guam Code Annotated.

➤ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WIL BE RETURNED. REPRESENTATIVES MUST SING IN THE ORDER LISTED IN LINE 2 ABOVE.**

**Note:** for designations d-f, enter your title, position, or relationship to the taxpayer in the “Jurisdiction” column.

Designation – insert above letter (a-g)	Jurisdiction (State) or Enrollment Card No.	Signature	Date