

STATE OF HAWAII - DEPARTMENT OF TAXATION
POWER OF ATTORNEY

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

PART I POWER OF ATTORNEY (Please type or print.)

1 Taxpayer Information. Taxpayer(s) must sign and date this form on page 2, line 6.

Taxpayer name(s) and address

	Social security number(s) _____ _____ _____ _____ _____ _____	Federal employer identification number _____
	Daytime telephone number () _____	Fax number () _____
	E-mail address _____	

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must be an individual and must sign and date this form on page 2, Part II.

Individual name and address	VPID or TMRID _____ Social Security No. _____ Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	VPID or TMRID _____ Social Security No. _____ Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	VPID or TMRID _____ Social Security No. _____ Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	VPID or TMRID _____ Social Security No. _____ Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>

to represent the taxpayer(s) before the Department of Taxation, State of Hawaii, for the following acts:

3 Acts authorized (you are required to complete this line 3). (Stating "All Taxes", "All Forms", or "All Periods" on line 3 is **NOT** acceptable.) With the exception of the acts described in line 4b, I (we) authorize my (our) representative(s) to receive and inspect my (our) confidential tax information and to perform acts that I (we) can perform with respect to the tax matters described below. For example, my (our) representative(s) shall have the authority to sign any agreements, consents, tax clearance applications, or similar documents (but see instructions for authorizing a representative to sign a return). Please note that the tax year(s) or period(s) on line 3 can extend only 3 years after the current year. For example, if Form N-848 is submitted at any time in 2018, the tax year or period on line 3 cannot be extended beyond December 31, 2021.

Hawaii Tax I.D. Number	Type of Tax (Income, General Excise, etc.)	Tax Form Number (N-11, G-49, etc.)	Year(s) or Period(s)

4a Additional acts authorized. In addition to the acts listed on line 3 above, I (we) authorize my (our) representative(s) to perform the following acts (see instructions):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

4b Specific acts not authorized. My (our) representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a Hawaii tax liability.

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions): _____

5 Signature of Taxpayer(s). If a tax matter concerns a year in which a joint return was filed, **both** spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

➤ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature Date Title (if applicable)

Print Name Print name of taxpayer from line 1 if other than individual

Signature Date Title (if applicable)

Print Name

PART II SIGNATURE OF REPRESENTATIVE(S)

➤ **IF NOT COMPLETED, SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Type or Print Name	Signature	Date

Filing the Power of Attorney

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. The Department does not maintain a permanent, centralized file of powers of attorney. Unless you are provided with contact instructions by a representative from the Department of Taxation, mail the completed Form N-848 to: Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259, or send it by FAX to (808) 587-1488.