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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE**

SC2848
(Rev. 2/2/18)
3307

Part I Power of Attorney

1 Taxpayer Information (Note: Taxpayer(s) must sign and date this form on page 2, line 8.)

* Taxpayer name(s) and address (Type or print.)	* Social Security number(s)	* Employer identification number
		Plan number (if applicable)
	* Daytime telephone number	Email Address

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

2 Representative(s) (Type or print.)

* Name and address of specific individual	* Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address of specific individual	Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address of specific individual	Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the SC Department of Revenue for the following tax matters:

3 Tax Matters - A general reference to "All years," "All periods," or "All taxes" is not acceptable.

* Type of Tax (Individual, Corporate, Withholding, Sales, etc.)	* Tax Form Number (SC1040, WH1605, ST-3, etc.)	* Year(s) or Period(s) (See Line 3 instructions)

4 Acts Authorized - A representative is an individual authorized to receive and inspect confidential tax information and to perform any and all acts on behalf of the taxpayer with respect to the tax matters described in line 3, including the authority to sign any agreements, consents or other documents. You may not use a Power of Attorney form to authorize a representative to receive refund checks. You may authorize a representative to sign a return ONLY as set forth in South Carolina Code Section 12-2-75.

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

5 Receipt of Refund Checks - If you want to authorize a representative named in line 2 to receive, **BUT NOT TO ENDORSE OR CASH** refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

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 South Carolina Department of Revenue for the **same** tax matters for 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) - If a tax matter concerns a joint return, **both** taxpayers must sign if joint representation is requested; otherwise, see the instructions for SC2848 concerning signature of taxpayer(s). If signed by a corporate officer, partner, guardian, tax matters partner/person, LLC members, executor, receiver, personal representative, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

The Department will not accept a Power of Attorney that is not signed.

*	*	
Signature	Date	Title (if applicable)
*		
Print Name		
Signature	Date	Title (if applicable)
Print Name		

NOTICES AND COMMUNICATIONS

All Notices and Communications will be sent to the taxpayer only. However, if you are unable to forward a copy to your named representative, you may contact our office for assistance.

Part II Declaration of Representative

I declare that:

- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified; 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 - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the Requirements of the US 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 Return Preparer.
 - h Other, please explain. _____

The Department will not accept a Declaration of Representative that is not signed.

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief. To wilfully furnish a false or fraudulent statement to the Department is a crime.

* Designation - Insert above letter (a-h)	* Jurisdiction (state)	* Signature	* Date

* indicates required field.