



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

Part I: Power of Attorney

\* indicates a required field. If all required fields are not completed, the power of attorney will be considered invalid.

1 Taxpayer information - Taxpayer must sign and date this form on page 2, line 7.

Table with 3 columns: \* Taxpayer name and address, \* SSN, \* FEIN. Sub-rows include Spouse's SSN (if filing jointly), Plan number (if applicable), Daytime phone number, and Email address.

hereby appoints the following representatives as attorneys-in-fact:

2 Representative information - Representatives must sign and date this form on page 2, Part II.

Table with 2 columns: \* Name and address, \* Phone, Fax, Email. Includes checkboxes for 'Check if new' for Address, Phone, Fax, and Email.

to represent the taxpayer before the SCDOR for the following tax matters:

3 Tax matters (See instructions. Include specific types, forms, and years or periods. General references are not acceptable.)

Table with 3 columns: \* Type of tax or license (Individual, Corporate, Withholding, Sales, ABL, etc.), \* Tax form number (SC1040, WH1605, ST-3, etc.), \* Years or Periods.

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 on line 3. This includes the authority to sign any agreements, consents, or other documents. You may not use this Power of Attorney form to authorize a representative to endorse or cash refund checks. You may authorize a representative to sign a return only as set forth in SC 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 on line 2 to receive refund checks, **but not to endorse or cash** them, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund checks \_\_\_\_\_

**6 Retention/revocation of prior powers of attorney:** Filing this power of attorney automatically revokes all earlier powers of attorney on file with the SCDOR for the **same** tax matters for years or periods covered by this document.

Check this box if you do not want to revoke a prior power of attorney .....

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Taxpayer signature:** If the tax matter concerns a joint return and you are requesting joint representation, **both** taxpayers must sign. If signed by a corporate officer, partner, guardian, tax matters partner, LLC member, executor, receiver, personal representative, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**The SCDOR will not accept an unsigned power of attorney.**

<p><b>*</b> _____ Signature</p> <p><b>*</b> _____ Print name</p>	<p><b>*</b> _____ Date</p> <p>_____</p>	<p>_____</p> <p>Title (if applicable)</p>
<p>_____</p> <p>Signature</p> <p>_____</p> <p>Print name</p>	<p>_____</p> <p>Date</p>	<p>_____</p> <p>Title (if applicable)</p>

All notices and communications will be sent to the taxpayer, not your representative. You can also review notices and communications on MyDORWAY. Contact our office for assistance if you are unable to forward a copy of any notices to your representative.

**Part II: Declaration of Representative**

**\*** indicates a required field. If **all** required fields are not completed, the declaration of representative will be considered invalid.

I declare that:

- I am authorized to represent the taxpayers identified in Part I for the tax matters 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 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 (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister)
  - g. Return Preparer
  - h. Other (provide explanation): \_\_\_\_\_

**The SCDOR will not accept an unsigned declaration of representative.**

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

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

## INSTRUCTIONS

### General purpose

Use the SC2848 to grant authority to an individual to represent you before the South Carolina Department of Revenue (SCDOR) and to receive tax information.

Do not use the SC2848 for a fiduciary, such as a trustee, executor, administrator, receiver, or guardian. A fiduciary stands in the position of the taxpayer and acts as the taxpayer, **not** as a representative. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, a power of attorney must be filed and signed by the fiduciary acting in the position of the taxpayer.

### Authority granted

This power of attorney authorizes the individuals named to perform any and all acts you can perform, such as:

- signing consents
- extending the time to assess tax
- recording the interview
- executing waivers agreeing to a tax adjustment

Authorizing someone as your power of attorney **does not** relieve you of your tax obligations. Delegating authority or substituting another representative must be specifically stated on line 4. The authority granted to a power of attorney may not exceed that allowed under SC Code Section 12-60-90. For more information, see SC Revenue Procedure #11-1, available at [dor.sc.gov/policy](http://dor.sc.gov/policy). The power to sign tax returns can only be granted in the limited situations found in SC Code Section 12-2-75.

### Filing the Power of Attorney

You can mail a paper copy of the completed SC2848 to PO Box 125, Columbia, SC 29214-0400. If you have a tax matter pending (such as an audit) you can mail, email, or fax the SC2848 to the SCDOR division that is handling the tax matter. Find contact information on any notices you have received related to the pending tax matter or at [dor.sc.gov/contact](http://dor.sc.gov/contact).

### Substitute SC2848

The SCDOR will accept the federal 2848 for South Carolina purposes. Be sure to note any differences in the forms. Complete the form to be South Carolina specific, including references to South Carolina tax forms.

### Line instructions

When completing the SC2848, all lines marked with an **\*** are **required**. If you do not complete all the required lines, the SCDOR will consider your SC2848 **invalid** and the representatives included will **not** have authority to represent you before the SCDOR or receive tax information on your behalf.

### Part I: Power of Attorney

#### Line 1: Taxpayer information

**Individuals:** Enter your name, SSN, and address. Enter your FEIN if you are filing for a business account. If you are married filing jointly, and you and your spouse are designating the same representatives, enter your spouse's name, SSN, and address (if different from yours).

**Corporations, partnerships, or LLCs:** Enter the name, FEIN, and business address. If this form is being prepared for corporations filing a consolidated tax return (SC1120), do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. On line 3, only list SC1120 as the tax form number. A subsidiary must file its own SC2848 for returns that are filed separately from the consolidated return, such as the ST-3.

**Trust:** Enter the name, title, and address of the trustee, and the name and FEIN of the trust.

**Estate:** Enter the name, title, and address of the decedent's executor or personal representative, the name of the estate, the decedent's SSN, and the estate's FEIN, if applicable.

#### Line 2: Representative information

Enter the names of your representatives for which you are granting power of attorney. Only **individuals** may be named as representatives. Representatives should use the same name on all submissions to the SCDOR. If you want to name more than three representatives, enter **see attached list** in the representative name box and attach a list of representatives. **You must sign and date all attachments.**

#### Line 3: Tax matters

Enter the type of tax or license, the tax form number, and the years or periods. For example, you may list **Income Tax; SC1040; for calendar year 2019** and **Sales Tax; ST-3; for 1st, 2nd, 3rd, and 4th quarters of 2019**. A power of attorney with a general reference to **All years, All periods, or All taxes** will not be accepted as valid.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than three years after the power of attorney is received by the SCDOR. The three future periods are determined starting after December 31 of the year the power of attorney is received by the SCDOR.

#### Line 4: Acts authorized

To modify the acts that your named representatives can perform, describe any specific additions or deletions in the space provided. If you wish to provide the authority to substitute another representative or to delegate authority, this must be specifically stated.

If the representative you name is someone other than an attorney, CPA, or enrolled agent, the acts that person can perform on your behalf may be limited by SC Code Section 12-60-90. For more information, see SC Revenue Procedure #11-1, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

#### Line 5: Receipt of refund checks

To authorize your representative to receive refund checks on your behalf, **but not endorse them**, initial and enter the name of that person in the space provided. Treasury Department Circular 230 (31 CFR, Part 10) prohibits an attorney, CPA, or enrolled agent, any of whom is an Income Tax return preparer, from endorsing or otherwise negotiating a tax refund check. If you are in a licensed attorney/client relationship, your refund may be sent to your licensed attorney.

#### Line 6: Retention/revocation of prior powers of attorney

Submitting a power of attorney will automatically revoke any prior powers of attorney the SCDOR has received for the same tax matters. If you do not want to revoke an existing power of attorney, check the box and attach a copy of any powers of attorney you want to remain in effect.

To revoke an existing power of attorney without naming a new representative, send a copy of the previously executed power of attorney to the SCDOR with **REVOKE** written on the top of the form. The copy of the power of attorney must have a current taxpayer signature and date on line 7. If you do not have a copy of the power of attorney you want to revoke, send a statement of revocation to the SCDOR.

The statement must:

- indicate the authority of the power of attorney is revoked
- list the name and address of each representative whose authority is revoked
- be signed by the taxpayer

A representative can withdraw from representation by filing a statement with the SCDOR. The statement must be signed by the representative and must identify the name and address of the taxpayers and all tax matters from which the representative is withdrawing.

#### Line 7: Taxpayer signature

**Individuals:** Sign and date the power of attorney. If a joint return has been filed and both taxpayers will be represented by the same representatives, both spouses must sign the power of attorney, unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. If a joint return has been filed and both taxpayers will be represented by different representatives, each taxpayer must execute their own power of attorney on separate SC2848 forms.

**Corporations or associations:** Only an officer having authority to bind the taxpayer may sign the SC2848.

**Partnerships:** All partners of a partnership or members of an LLC must sign unless one partner or member is authorized to act in the name of the partnership or LLC. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. You must attach a copy of the authorization. For purposes of executing the SC2848, the tax matters partner is authorized to act in the name of the partnership. For dissolved partnerships, see US Treasury Regulations section 601.503(c)(6).

**Other:** If the taxpayer is a dissolved corporation, deceased, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see US Treasury Regulations section 601.503(d).

#### Part II: Declaration of representative

The representatives you name must sign and date this declaration and enter the designation (a-h) under which they are authorized to practice before the SCDOR. The representatives must list one of the following in the **Jurisdiction** column:

- Attorney: the two-letter abbreviation for the state in which admitted to practice
- Certified Public Accountant: the two-letter abbreviation for the state in which licensed to practice
- Enrolled Agent: the enrollment card number issued by the Director of Practice
- Officer: the title of the officer
- Full-Time Employee: the employee's title or position
- Family Member: the relationship to taxpayer
- Tax Return Preparer: the two-letter abbreviation for the state in which the return was prepared
- Other: professional title or relationship to taxpayer

**Note:** If the representation is outside the United States, state jurisdiction codes do not apply.

#### Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.