

Form 2848 (Rev. Sept. 2013) Forest County Potawatomi Community	Power of Attorney and Declaration of Representative ▶ Type or print. ▶ See the separate instructions.	For FCPC Use Only Received by: Name _____ Telephone _____ Function _____ Date ____/____/____
Part I Power of Attorney Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the FCPC Tax Commission.		
1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.		
Taxpayer name and address:		
Taxpayer identification number(s):		
Daytime telephone number:		
Taxpayer 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 No. _____ Fax No. _____	
Check if to be sent notices and communications <input type="checkbox"/> Check if new Address <input type="checkbox"/>	Check if new Telephone No. <input type="checkbox"/> Check if new Fax No. <input type="checkbox"/>	
Name and address	Telephone No. _____ Fax No. _____	
Check if to be sent notices and communications <input type="checkbox"/> Check if new Address <input type="checkbox"/>	Check if new Telephone No. <input type="checkbox"/> Check if new Fax No. <input type="checkbox"/>	
Name and address	Telephone No. _____ Fax No. _____	
Check if to be sent notices and communications <input type="checkbox"/> Check if new Address <input type="checkbox"/>	Check if new Telephone No. <input type="checkbox"/> Check if new Fax No. <input type="checkbox"/>	
to represent the taxpayer before the FCPC Tax Commission for the following matters:		
3 Matters		
Description of Matter (Sales tax, Use tax, Lodging tax)	Year(s) or Period(s) (if applicable) (see instructions for line 3)	

4 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return;

Other acts authorized: _____
 _____ (see instructions for more information)

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

5 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 FCPC Tax Commission for the same matters and years or periods covered by this document.

6 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, 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	_____ PIN Number	_____ Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer identified in Part I for the 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 and/or a member in good standing of the FCPC Tribal Court.
 - 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 IRS Circular 230.

- d Officer**—a bona fide officer of the taxpayer’s organization.
- e Full-Time Employee**—a full-time employee of the taxpayer.
- f Family Member**—a member of the taxpayer’s immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
- g Unenrolled Return Preparer**—Your authority to practice before the FCPC Tax Commission is limited. You must have been eligible to sign the return under examination and have signed the return. See IRS Notice 2011-6.
- h Registered Tax Return Preparer**—registered as a tax return preparer under the requirements of section 10.4 of IRS Circular 230. Your authority to practice before the FCPC Tax Commission is limited. You must have been eligible to sign the return under examination and have signed the return. See IRS Notice 2011-6.

i Student Attorney or CPA—receives permission to practice before the FCPC Tax Commission by virtue of his/her status as a law, business, or accounting student working under the supervision of a licensed professional in their field.

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Licensing jurisdiction (state) or other licensing authority (if applicable)
_____ Date	_____ Signature	