



**MASSACHUSETTS DEPARTMENT OF REVENUE
ADMINISTRATION
POWER OF ATTORNEY
DISCLOSURE OF TAX INFORMATION**

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ISSUE: Must a taxpayer's representative file a power of attorney with the Department of Revenue [DOR] before DOR may talk with the representative?

DISCUSSION: Massachusetts law generally prohibits the Department of Revenue from disclosing information contained in tax returns or other documents to anyone other than the taxpayer or the taxpayer's representative. G.L. c. 62C, § 21. The Department therefore requires the representative to present a power of attorney indicating his or her appointment by the taxpayer in a particular matter. The Department may not release tax information or discuss any aspect of a taxpayer's case unless (1) the taxpayer accompanies the representative to the Department; (2) the representative presents a power of attorney; or (3) a power of attorney is already on file. It is not sufficient for the representative simply to contact the Department by telephone, by mail or in person.

GOVERNMENT DOCUMENTS
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The original or a copy of the power of attorney should be filed with each office of DOR in which the representative will appear. One need not file an additional copy with other officers or counsel who later consider the same matter unless specifically requested to do so.

The taxpayer, or a corporate officer, partner, or fiduciary authorized to execute a power of attorney on the taxpayer's behalf, should complete revised Form M-2848 (Power of Attorney), available from the Department's Taxpayer Assistance Bureau, 100 Cambridge Street, Boston, Massachusetts 02204. The form is also included in the 1987 Massachusetts Package X. A power of attorney may be filed without using Form M-2848, but it must contain the same information as Form M-2848 would. If the tax matter involves an estate, the power of attorney may be executed on the estate tax return. Statements which are not powers of attorney are insufficient and do not satisfy the Department's requirements.

DIRECTIVE: Unless the taxpayer appears with the representative, a completed power of attorney indicating that the taxpayer has authorized the representation must be on file with the appropriate office of DOR before the Department will recognize the representation.

REFERENCE: G.L. c. 62C, § 21.

Stephen W. Kidder
Commissioner of Revenue

November 30, 1987

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This Directive represents the official position of the Department of Revenue on the application of the law to the facts as stated. The Department and its personnel will follow this Directive, and taxpayers may rely upon it, unless it is revoked or modified pursuant to 830 C.M.R. § 62C.01(5)(e). In applying this Directive, however, the effect of subsequent legislation, regulations, court decisions, Directives, and TIRs must be considered, and Department personnel and taxpayers may rely upon this Directive only if the facts, circumstances and issues presented in other cases are substantially the same as those set forth in this Directive.