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Directive 89-11: Power of Attorney and Corporate Officers; Signing of Corporate Returns

ISSUE: May a corporate officer delegate the authority to sign corporate tax returns?

DISCUSSION: Under G.L. c. 62C, § 15, corporate returns are required to be signed by the "treasurer or assistant treasurer or in their absence or incapacity by any other principal officer. . . ."

DIRECTIVE: Under the law of agency, a power of attorney is written proof that a person has delegated powers or duties to another. The power of attorney, Form M-2848, allows a taxpayer to appoint a representative to act on his or her behalf regarding any tax matter except to receive refund checks. A corporate officer may delegate the authority to sign corporate tax returns to his or her agent. The agent signs on behalf of the officer, who remain responsible for the truth and correctness of the return under the penalties of perjury.

To evidence the delegation, an executed power of attorney, Form M-2848, must be filed with each return. Copies of the executed power may be used if the corporation keeps the original available for inspection at the Department of Revenue's request. The officer may restrict the representative's authority to the signing of returns by so indicating in Section D of Form M-2848.

REFERENCE: G.L. c. 62C, § 15.

/s/ Stephen W. Kidder
Stephen W. Kidder
Commissioner of Revenue

DOR-D 89-11

December 11, 1989

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 CMR 62C.01(5)(9). 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.

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