

POWER OF ATTORNEY: TAX FORM INSTRUCTIONS

Last revised 6/23/2008

1. PURPOSE

- 1.1. This form is intended to be used only by a “nontaxpayer” to delegate authority to another person to act on their behalf in regards to tax matters.
- 1.2. This form is a substitute for IRS form 2848: Power of Attorney and Declaration of Representative, which is only for use by “taxpayers”. There is no equivalent to IRS Form 2848 for use by “nontaxpayers” ONLY, nor can IRS Form 2848 lawfully be used by a “nontaxpayer”. Since SEDM Members may not be “taxpayers”, then they cannot use IRS Form 2848.
- 1.3. This form is also useful to those who wish to keep their mailing address or residence confidential. You can make up a name and use the artificial name as your representative and sign in that name. That way, when the IRS receives a response to a collection notice, they cannot assume that the place the response was mailed from is the residence of the “nontaxpayer” who is the subject of their collection notice.

2. PREPARATION INSTRUCTIONS:

- 2.1. This form is electronically fillable using the free Adobe Acrobat Reader available from:
<http://get.adobe.com/reader/>
- 2.2. Using the free Adobe Reader, you can fill in this form the way you like. If you have the full version of Adobe Acrobat, you can also save the filled in form on your local hard drive for later reuse. This makes using the form very convenient.
- 2.3. Complete Section 1, indicating the name and address of the party who is signing the power of attorney.
- 2.4. Complete Section 2, indicating the representative(s) who will be executing the power of attorney.
- 2.5. Complete section 3, indicating the Tax Matters for which the power of attorney is granted.
- 2.6. Complete Section 4, indicating the specific Acts authorized..
- 2.7. Complete Section 5, indicating the notices and communications that may be responded to by the representative.
- 2.8. Complete Section 6, indicating the retention/revocation of prior powers of attorney.
- 2.9. Date and sign the form in Section 7.
- 2.10. Create or attach a cover letter to go with the Wrong Party Notice.
- 2.11. Send in via certified mail if you wish. You may also wish to add a Proof of Service, a sample of which is available at:

Certificate/Proof/Affidavit of Service, Form #01.002

<http://sedm.org/Forms/FormIndex.htm>

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *IRS Form 2848: Power of Attorney*
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
- 3.2. *About IRS Form 56, Form #04.010*-authority to act on behalf of a taxpayer
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Proof that there is a “Straw Man”*, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

POWER OF ATTORNEY: TAX

PURPOSE OF THIS FORM: For use by "nontaxpayers" only in delegating authority to a specific person to both receive and respond to IRS administrative correspondence destined for the other person. This form is a substitute for IRS Form 2848, which is only for use by "taxpayers". IRS makes no forms for use by "nontaxpayers" and their mission statement in IRM 1.1.1.1 limits them to helping ONLY "taxpayers" as defined in 26 U.S.C. §7701(a)(14).

SECTION 1: NONTAXPAYER INFORMATION

1.1 Name(s) and address			
1.2 Social Security Number		1.3 Employer Identification Number	
NONE (number indicated on your notices is FALSE and must be permanently deleted from your records)			NONE (number indicated on your notices is FALSE and must be permanently deleted from your records)

SECTION 2: REPRESENTATIVE(S)

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

SECTION 3: TAX MATTERS

Type of tax (Income, Employment, Excise, etc)	Tax Form Number (1940, 941, 720, etc.)	Year(s) or Period(s)

SECTION 4: ACTS AUTHORIZED

The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) 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 authority to include the power to receive refund checks (see line 6 below), the power to substitute another representative unless specifically added below, or the power to sign certain returns.

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

SECTION 5: NOTICES AND COMMUNICATIONS

Original notices and other communications will be sent to you and a copy to the first representative listed on line 2 unless you check one or more of the boxes below.

- a. If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box.
- b. If you also want the second representative to receive a copy of such notices and communications, check this box.
- c. If you do not want any notices or communications sent to your representative(s), check this box.

SECTION 6: RETENTION/REVOCAION OF PRIOR POWER(S) OF ATTORNEY

The filing of this power of attorney automatically revokes all earlier powers(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke all prior power of attorney, check here

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

SECTION 7: SIGNATURE OF NONTAXPAYER

If a tax matter concerns a joint return, both husband and wife must sign if joint representative is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the NONtaxpayer, I certify that I have the authority to execute this form on behalf of the NONtaxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

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

SECTION 8: DECLARATION OF REPRESENTATIVE

Under penalty of perjury I declare that:

- I, like the party being represented, am a nonresident alien nontaxpayer not engaged in a "trade or business" and not subject to any provision of the Internal Revenue Code.
- I am aware of the regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others and NONE of these requirements pertain to me because I am not domiciled on federal territory and have not applied for nor accepted any government license in connection with my duties as a representative which might subject me to any kind of regulations.
- I am authorized to represent the NONtaxpayer(s) identified in Section 1 of this form. For the tax matter(s) specified there;
- That my means of living is private and not regulated by the government and therefore irrelevant to this delegation of authority.

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Signature	Date
<u>Resignation of Compelled Social Security Trustee:</u> http://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf	<u>Why You Are Not Eligible for Social Security:</u> http://sedm.org/Forms/10-Emancipation/SSNotEligible.pdf
<u>Family Guardian-Taxes page:</u> http://famguardian.org/Subjects/Taxes/taxes.htm	<u>Why You are a "national" or a "state national" and not a "U.S. citizen" (pamphlet):</u> http://sedm.org/Forms/05-MemLaw/WhyANational.pdf
<u>Liberty University:</u> http://sedm.org/LibertyU/LibertyU.htm	<u>Great IRS Hoax (book):</u> http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm
<u>Why Domicile and Becoming a "Taxpayer" Require Your Consent:</u> http://sedm.org/Forms/05-MemLaw/Domicile.pdf	<u>Federal and State Tax Withholding Options for Private Employers (pamphlet):</u> http://sedm.org/Forms/09-Procs/FedStateWHOptions.pdf