

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**POWER OF ATTORNEY**

(NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)

**PART I POWER OF ATTORNEY (Please type or print.)**

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 6.

Taxpayer name(s) and address (Please type or print.)	Social security number(s)	Federal employer identification number
	Daytime telephone number ( )	Fax number ( )
	E-mail address	

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must be an individual and must sign and date this form on page 2, Part II.

Individual name and address	Telephone No. ( ) Fax No. ( ) E-mail address Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	Telephone No. ( ) Fax No. ( ) E-mail address Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	Telephone No. ( ) Fax No. ( ) E-mail address Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	Telephone No. ( ) Fax No. ( ) E-mail address Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>

to represent the taxpayer(s) before the Department of Taxation, State of Hawaii, for the following acts:

**3 Acts authorized (you are required to complete this line 3).** (Stating "All Taxes", "All Forms", or "All Periods" on line 3 is not acceptable.) With the exception of the acts described in line 4b, I (we) authorize my (our) representative(s) to receive and inspect my (our) confidential tax information and to perform acts that I (we) can perform with respect to the tax matters described below. For example, my (our) representative(s) shall have the authority to sign any agreements, consents, tax clearance applications, or similar documents (but see instructions for authorizing a representative to sign a return).

Hawaii Tax I.D. Number	Type of Tax (Income, General Excise, etc.)	Tax Form Number (N-11, N-13, G-49, etc.)	Year(s) or Period(s)
W _____ - ____			
W _____ - ____			
W _____ - ____			
W _____ - ____			

**4a Additional acts authorized.** In addition to the acts listed on line 3 above, I (we) authorize my (our) representative(s) to perform the following acts (see instructions):

- Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_  
 Other acts authorized: \_\_\_\_\_

**4b Specific acts not authorized.** My (our) representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a Hawaii tax liability.

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions): \_\_\_\_\_

**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 State of Hawaii for the **same** tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here .....

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

**6 Signature of Taxpayer(s).** If a tax matter concerns a year in which a joint return was filed, **both** spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, 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 Print name of taxpayer from line 1 if other than individual

\_\_\_\_\_  
Signature Date Title (if applicable)

\_\_\_\_\_  
Print Name

**PART II SIGNATURE OF REPRESENTATIVE(S)**

Social Security Number (Last 4 numbers)	Type or Print Name	Signature	Date

**Filing the Power of Attorney**

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. The Department does not maintain a permanent, centralized file of powers of attorney.