

STATE OF HAWAII—DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FORM N-848
POWER OF ATTORNEY

(NOTE: References to “married” and “spouse” are also references to “in a civil union” and “civil union partner,” respectively.)

Changes You Should Note

Effective July 1, 2017, the Department of Taxation (Department) will no longer accept any version of Form N-848 with a revised date prior to 2016. The form has been revised to require the Verified Practitioner Identification Number (VPID) for Verified Practitioners or the Tax Matters Representative Identification Number (TMRID) or full social security number for the Tax Matters Representatives. See Department of Taxation Announcement 2017-03 for more information.

General Instructions

Note: Original notices and other written communications will be sent to you. Copies will not be sent to your representative(s).

Note: Effective January 1, 2012, civil unions are recognized in Hawaii. Civil unions entered into in a jurisdiction other than Hawaii are also recognized, provided that the relationship meets Hawaii’s eligibility requirements, has been entered into in accordance with the laws of the other jurisdiction, and can be documented. Provisions that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were “husband and wife,” “spouses,” or other terms that describe persons in a legal marital relationship. Accordingly, references to “married” and “spouse” are also references to “in a civil union” and “civil union partner,” respectively.

Purpose of Form

Use Form N-848 to grant authority to an individual to sign Hawaii tax documents on your behalf, represent you before the Department and to receive otherwise confidential tax information.

Authority granted

Except as specified below, this power of attorney authorizes the listed representative(s) to receive and inspect confidential tax information and to perform all acts (that is, sign agreements, consents, tax clearance applications, or other documents) that you can perform with respect to matters described in the power of attorney. However, this authorization does not include the power to receive a check issued in connection with any liability for tax or any act specifically excluded on line 4b of the power of attorney. Additionally, unless specifically provided in the power of attorney, this authorization does not include the power to substitute another representative or add another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the instructions to line 4a for more information regarding specific authorities.

Note: The power to sign tax returns only may be granted in limited situations. See the instructions to line 4a for more information.

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.

Federal Form 2848 used in lieu of Form N-848

Federal Form 2848, Power of Attorney and Declaration of Representative, may be used in lieu of Form N-848. You must print “HAWAII” at the top of the form, and specifically list the Hawaii taxes, forms, and periods to which the power of attorney will apply. If the type of tax is general excise/use, withholding, transient accommodations, or rental motor vehicle, tour vehicle, and car-sharing vehicle surcharge, you must list the Hawaii Tax I.D. Number. Also, in Part II, the representative must print either the VPID for Verified Practitioners or the TMRID or full social security number for the Tax Matters Representatives.

The designation of representatives for federal and Hawaii tax matters may NOT be combined onto a single Form 2848.

Line-By-Line Instructions Part I—Power of Attorney

Line 1—Taxpayer Information

Individuals.—Enter your name, address, Social Security Number (SSN), Federal Employer Identification Number (FEIN), if applicable, daytime telephone number, fax number, and e-mail address in the spaces provided. If a joint return is involved and you and your spouse are designating the same representative(s), also enter your spouse’s name and SSN, and your spouse’s address if different from yours. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the Internal Revenue Service, enter your ITIN.

Corporations, partnerships, or associations.—Enter the name, address, FEIN, daytime telephone number, fax number, and e-mail address in the spaces provided. If this form is being prepared for corporations filing a consolidated tax return, do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, line 3 should only list Form N-30 in the Tax Form Number column. A subsidiary must file its own Form N-848 for returns that are required to be filed separately from the consolidated return such as Form G-49, Annual Return and Reconciliation General Excise/Use Tax Return, and Form HW-3, Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages.

Trust.—Enter the name, title, address, daytime telephone number, fax number, and e-mail address of the trustee, and the name and FEIN of the trust.

Deceased individual.—For Forms N-11 and N-15: Enter the name and SSN (or ITIN) of the decedent as well as the name, title, address, daytime telephone number, fax number, and e-mail

address of the decedent’s executor or personal representative.

Estate.—Enter the name of the decedent as well as the name, title, address, daytime telephone number, fax number, and e-mail address of the decedent’s executor or personal representative. Also enter the estate’s FEIN, or, if the estate does not have a FEIN, enter the decedent’s SSN (or ITIN).

Line 2—Representative(s)

Enter the name of your representative(s). Only individuals may be named as representatives. If you want to name more than four (4) representatives, indicate so on this line and attach a list of additional representatives to the form.

Line 3—Acts Authorized

You must enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. Also, if the type of tax is general excise/use, withholding, transient accommodations, or rental motor vehicle, tour vehicle, and car-sharing vehicle surcharge, you must enter the Hawaii Tax I.D. Number. For example, you may list “income tax,” “Form N-11,” for “calendar year 2016;” or you may list “GE-012-345-6789-01,” “general excise/use taxes,” “Form G-45 and Form G-49,” for the “first and second semiannual periods of 2016 and calendar year 2016.” A general reference to “All taxes,” “All forms,” or “All periods or years” is NOT acceptable.

Tax clearances.—If authorizing your representative to receive confidential information regarding any tax deficiencies which arise in the course of processing a Form A-6, Application for Tax Clearance, all taxes to which you were subject, the tax forms you were required to file, the periods and years you were subject to those taxes, and the Hawaii Tax I.D. Number, if applicable, must be listed as indicated above. To avoid any unnecessary delays, you may wish to list all tax years not previously checked and cleared by the Department, or years beginning with the date your business began in Hawaii to the present. For example, if your business started in 2014, you may want to include on line 3, “GE-012-345-6789-01,” “general excise/use taxes,” “Form G-45 and Form G-49,” for the “monthly, quarterly, semi-annual and annual periods, 2014-present.”

If authorizing your representative to sign the Form A-6 on your behalf in addition to receiving confidential information, you also must list Form A-6 and the year(s) authorization is being granted on line 3.

Line 4a—Additional Acts Authorized

Check the box for the acts that you authorize your representative to perform on your behalf.

Disclosure of returns to a third party.—A representative cannot execute consents that will allow the Department to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative on line 4a.

Substituting or adding a representative.—Your representative cannot substitute or add another representative without your written permission unless this authority is specifically delegated

to your representative on line 4a. If you authorize your representative to substitute another representative, the new representative can send in a new Form N-848 with a copy of the Form N-848 you are now signing attached and you do not need to sign the new Form N-848.

Authority to sign your return.—If you want to authorize your representative to sign a Hawaii income tax return, general excise tax annual return and reconciliation, or any other Hawaii tax return, check the box on line 4a. This form, or a copy or fax of this form, must be attached to the return. In general, a representative may sign your return if you are unable to sign by reason of:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) for other good cause.

Enter the reason you are unable to sign the return on the space provided after the check box.

Other.—List any other acts you want your representative to perform on your behalf.

Line 4b—Specific Acts Not Authorized

List the act or acts you do not want your representative to perform on your behalf.

Line 5—Retention/Revocation of

Prior Power(s) of Attorney

The Department does not maintain a centralized file of powers of attorney. However, if you have previously filed a Power of Attorney with a particular office within the Department with respect to a specific on-going tax matter and do not want to revoke that existing power of attorney, check the box on this line and attach a copy of the previously executed power(s) of attorney.

If you want to revoke an existing power of attorney and do not want to name a new representative, or if a representative wants to withdraw from representation, send a copy of the previously executed power of attorney to the office where the power of attorney was filed. If the taxpayer is revoking the power of attorney, the taxpayer must write "REVOKE " across the top of the first page with a current signature and date under the original signature on Part I. If the representative is withdrawing from the representation, the representative must write "WITHDRAW " across the top of the first page with a current signature and date under the original signature on Part II.

If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the office where the power of attorney was filed. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative as applicable. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. When the taxpayer is completely revoking authority, the form should state

"remove all years/periods" instead of listing the specific tax matter, years, or periods. If the representative is withdrawing, list the name and address of the taxpayer.

Line 6—Signature of Taxpayer(s)

Individuals.—You must sign and date the power of attorney. If a joint return has been filed and both spouses will be represented by the same individual(s), both must sign the power of attorney unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if a joint return has been filed and the spouses will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate Form N-848.

Corporations or associations.—An officer having authority to bind the taxpayer must sign. However, the tax matters person may sign on behalf of an S corporation.

Partnerships.—All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form N-848, the tax matters partner is authorized to act in the name of the partnership.

Part II—Signature of Representative(s)

The representatives must sign and date this form in the order they are listed in line 2 earlier.