

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE



**OTR NOTICE 2008-10**

**Power of Attorney Requirement**

November 18, 2008

The Office of Tax and Revenue (OTR) currently requires a District of Columbia Power of Attorney (Form D-2848) be completed in order for a representative to discuss tax matters on behalf of a client with OTR personnel. Prior to November 15, 2005, OTR routinely accepted a completed federal Power of Attorney (Form 2848) in lieu of the D.C. form if it referenced the D.C. tax type and tax periods at issue. In OTR Notice 2005-03, dated November 15, 2005, OTR announced that it would only accept the D.C. Power of Attorney form thereafter.

OTR has now determined that this requirement is more restrictive than is necessary to preserve the confidentiality of tax information. Accordingly, OTR Notice 2005-03 is hereby rescinded, effective as of the date of this notice.

OTR will now honor federal Power of Attorney forms executed on or after the date of this notice which reference federal forms comparable to D.C. forms. For example, a Form 2848 which authorizes a representative to discuss a federal 1040 tax return for a particular tax year will be sufficient authority for that representative to discuss the D.C. D-40 for the same tax year with OTR personnel. Where there is no comparable federal form, as in the case of a sales tax return, a D.C. Form D-2848 must be provided.

Practitioners may access Form D-2848 at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) under "Tax Forms/Publication."

For additional information, please contact OTR's Customer Service Center at (202) 727-4TAX.