

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



**OTR NOTICE 2005-03**

November 15, 2005

The Office of Tax and Revenue (“OTR”) currently requires a District (“D.C.”) Power of Attorney form be completed in order for a representative to discuss tax matters on behalf of a client with OTR personnel. In some instances, taxpayer representatives have attempted to submit the federal Power of Attorney (Form 2848) in lieu of submitting the D.C. form. OTR has accepted this federal form if it referenced the D.C. tax type and tax years they were seeking to discuss with OTR.

The purpose of this notice is to address the issue of OTR’s acceptance of the federal Power of Attorney from representatives in lieu of filing the D.C. Power of Attorney form.

Effective as of the date of this notice, OTR will only accept the D.C. Power of Attorney form, fully executed, from practitioners representing OTR taxpayers. Practitioners can access the form by visiting [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr) and selecting “Tax Forms/Publications.” The form is listed in the “Miscellaneous Forms” section. A hard copy of the form is available from OTR’s Customer Service Center at 941 N. Capitol St., N.E., 1<sup>st</sup> floor.

OTR will honor previously executed federal Power of Attorney forms already on file with OTR for pending matters, provided that the D.C. tax type and year at issue appear on the form.

OTR will not honor any federal Power of Attorney form previously filed with respect to such matters if it does not specify the D.C. tax type and year at issue. In that case, the practitioner must file properly executed D.C. Power of Attorney forms in order for the representative to continue any tax discussions with OTR.

Should you have further questions, please contact William Bowie, OTR Assistant General Counsel, at (202) 442-6512.

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