

Maine Revised Statutes
Title 18-A: PROBATE CODE

Article :

§5-946. TAXES

Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to taxes authorizes the agent to: [2009, c. 292, §2 (NEW); 2009, c. 292, §6 (AFF) .]

(a). Prepare, sign and file federal, state, local and foreign income, gift, payroll, property, Federal Insurance Contributions Act and other tax returns, claims for refunds, requests for extension of time, petitions regarding tax matters and any other tax-related documents, including receipts, offers, waivers, consents, including consents and agreements under 26 United States Code, Section 2032A, as amended, closing agreements and any power of attorney required by the federal Internal Revenue Service or other taxing authority with respect to a tax year upon which the statute of limitations has not run and the following 25 tax years;

[2009, c. 292, §2 (NEW); 2009, c. 292, §6 (AFF) .]

(b). Pay taxes due, collect refunds, post bonds, receive confidential information and contest deficiencies determined by the federal Internal Revenue Service or other taxing authority;

[2009, c. 292, §2 (NEW); 2009, c. 292, §6 (AFF) .]

(c). Exercise any election available to the principal under federal, state, local or foreign tax law; and

[2009, c. 292, §2 (NEW); 2009, c. 292, §6 (AFF) .]

(d). Act for the principal in all tax matters for all periods before the federal Internal Revenue Service or other taxing authority.

[2009, c. 292, §2 (NEW); 2009, c. 292, §6 (AFF) .]

SECTION HISTORY

2009, c. 292, §2 (NEW). 2009, c. 292, §6 (AFF).

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