

CHAPTER Rev 2900 GENERAL PROVISIONS RELATING TO ADMINISTRATION, RETURNS AND TAXPAYER RECORDS

Amend Rev 2903.03, eff. 7-11-15 (Doc# 10885), by deleting Rev 2903.03(d) and renumbering Rev 2903.03(e) and (f) as Rev 2903.03(d) and (e), as follows:

Rev 2903.03 Power of Attorney.

~~(d) The signature required in (c), above, shall be in the presence of 2 disinterested witnesses unless the power of attorney is granted to:~~

- ~~(1) An attorney;~~
- ~~(2) A certified public accountant;~~
- ~~(3) A public accountant;~~
- ~~(4) The preparer of the subject tax returns; or~~
- ~~(5) An enrolled agent.~~

APPENDIX

RULE	STATUTE IMPLEMENTED
Rev 2903.03(d) [deleted]	RSA 21-J:13, I; RSA 21-J:1, II(a)