

MEMORANDUM

To: Helen Hecht, MTC
From: Bruce Johnson, TaxCloud
Subject: Powers of Attorney
Date: May 17, 2022

Helen:

I appreciate this opportunity to provide some background on the Power of Attorney issue.

Background

As we discussed at the Uniformity Committee Meeting in Albuquerque, most, if not all of the CSPs have merchant clients in every sales tax state. Some of those clients are very knowledgeable in sales tax matters and many of them are not. The range of CSP services can vary, but it's fair to say that CSPs are dealing with the various state tax departments on almost a daily basis—especially around return filing due dates. Pursuant to the state privacy laws, as you know, it is necessary for CSPs to obtain limited powers of attorney (POA) from their merchants authorizing the states to disclose confidential taxpayer information. Obtaining and maintaining those POAs is an arduous process, and we believe that increased state uniformity in this area could be very beneficial.

The CSPs would obviously benefit greatly, but many states, particularly those that do not require their own form, could also benefit from broader use of an approved “official” form.

As you know, the Uniformity Committee instructed MTC staff to look into the matter and prepare some background material. This memorandum hopefully will assist you in that process.

Streamlined Sales Tax Form

The SST Governing Board has also considered this issue. Their work can provide a useful starting point.

First, SST has adopted SSTGB For F0023 (12/16/2016), Limited Power of Attorney-Agent Authorization. A copy of the document is attached as Appendix A. A link is provided here:

https://www.streamlinedsalestax.org/docs/default-source/forms/limited-power-of-attorney-agent-authorization.pdf?sfvrsn=fc9b4b97_5

Although SST has adopted the form, it doesn't require its Member States to use it. Rather, Member States are required to disclose in their Taxability Matrices, whether or not they will accept the SST form

Disclosed Practice 4 - Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 4 - Acceptance of Limited Power-of-Attorney/Agent Authorization Form - Form F0023				
Disclosed Practice 4.1	Acceptance of Form F0023 From CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.1	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the CSP any confidential information of the seller necessary to allow the CSP to fulfill its obligations under its contract with the governing board and to fulfill its responsibilities to the seller under Section 501 of the Agreement.	-	-	Enter text here	Enter text here
Disclosed Practice 4.2	Acceptance of Form F0023 From Persons Other Than CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.2	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the seller's appointed agent, other than a CSP, any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller.	-	-	Enter text here	Enter text here

The responses disclosed by the states are summarized in the following table. Disclosed Practice 4.1 addresses the use of the form by CSPs. Disclosed Practice 4.2 addresses the use of the form by other persons. Because the MTC's work, if undertaken, would presumably be aimed at all taxpayers, I have primarily limited the table to Disclosed Practice 4.2.

If, however, there are any different results for CSPs I have highlighted them below. See, e.g., Minnesota, North Carolina, Ohio.

**Disclosed Practice 4.2 – Tax Administration Practices on Acceptance of SST
Limited Power of Attorney-Agent Authorization [SSTGB Form F00023]**

The member state will accept a signed copy of the Limited Power of Attorney-Agent Authorization form . . . as sufficient to disclose to the seller's appointed agent . . . any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller

State	Yes	No	Statute/Rule Cite	Comment
Arkansas	x		Ark. Code Ann. 26-18-303	
Georgia	x		By policy	SST form is substantially similar to GA form and IRS form
Indiana		x	IC 6-8.1-3-8	The terms and conditions given in the Limited Power of Attorney/Agent Authorization exceed the provisions allowed by Indiana statutes and policy
Iowa		x	701 IAC 7.34(9)	The department will accept any document which satisfies the requirements of 701 IAC 7.34
Kansas	x		K.S.A. 79-3614; K.S.A. 75-5133	
Kentucky	x		KRS 139.785	
Michigan	x			The limited POA/Agent Authorization is not a request under MCL 205.8. Other than for CSPs of a Model 1 seller, in order to automatically send future letters/notices to a representative, the Department must receive a request made under MCL 205.8 That request is separate from a POA, which only authorizes discussions and information sharing.
Minnesota (CSPs)	x		Minn. Rul. 8052.0300	The form must contain each appointed individual's name, not a company's name. CSP contract is sufficient authorization to communicate.
Minnesota (Others)			Minn. Rul. 8052.0300	The form must contain each appointed individual's name, not a company's name.
Nebraska	x			
Nevada	x			The State does not have its own power of attorney form
New Jersey		x		Seller and seller's appointed agent/representative must complete Form M-5008-R, Appointment of Taxpayer Representative, in order for new Jersey to disclose confidential information. M-5008-R is found on the Division's website at http://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf .
N Carolina (CSPs)	x			It is suggested that State personnel identified through the SST project as points of contact for CSP's be utilized
N Carolina (Others)	x	x		NC requires Form Gen-58, Power of Attorney and Declaration of Representative, or Form Gen-58B, Power of Attorney for Bankruptcy matters
N Dakota	x		NDCC 57-39.2-23	
Ohio (CSPs)	x		O.A.C. 5703-9-50	O.A.C. 5703-9-50(C)(2) requires that "an agent of the vendor or seller for tax return information must be made using a form prescribed for such purpose." The Governing Board has approved this form for use effective December 2016. The Department will accept this form for its specified limited use by CSPs.

Ohio (Others)		x		In order to limit confusion and because of its limited application, the Department will generally not accept this form for broad use by taxpayer representatives.
Oklahoma	x			
Rhode Island	x		Regulation AHP 97-01	
S Dakota	x		SDCL 10-1-28.4(1)	The Limited POA/AA can only be used in place of the SD Information Release Authorization Form.
Tennessee	x			
Utah	x		75-9-216	
Vermont		x	14 V.S.A. §§ 3502(a), (f); 3503; 32 V.S.A § 5901	
Washington		x		[No comment provided]
W Virginia		x		WV State Code 11-10-5d; WV State Code 11-15F-28(d) & (j) [adopted from SSUTA Section 321]
Wisconsin	x		244.05	Wisconsin accepts the Limited Power-of-Attorney/Agent Authorization Form (Form F0023) <i>as long as it contains the notarized signature of the taxpayer.</i> [RBJ emphasis added. Notarization is not provided for on the form itself.]
Wyoming	x		Administrative practice as allowed under 39-11-102(b)	

Links to various state POAs are provided below. Some of the states have various forms for slightly different purposes. If a state has different forms for just authorizing disclosure of tax information and authorizing broader powers, I have usually opted to list the disclosure form. I have not attempted to compile any local jurisdiction forms.

State	Form	Link
Alabama	2848A	https://eforms.com/power-of-attorney/al/alabama-tax-power-of-attorney-2848a-dept-of-revenue/
Alaska	Form 774	Free Alaska Tax Power of Attorney Form POA 774 - PDF – eForms (I was unable to find a link on the official site.) https://eforms.com/power-of-attorney/ak/alaska-tax-power-of-attorney-poa-774/
Arizona	Form 285	https://azdor.gov/forms/power-attorney-poa-disclosure-forms/general-disclosurerepresentation-authorization-form
Arkansas		Microsoft Word - POA Final.doc https://www.dfa.arkansas.gov/images/uploads/legalCounselOffice/dfa_poa.pdf
California	Form CDTFA-392	Power of Attorney https://www.cdtfa.ca.gov/formspubs/cdtfa392.pdf
Colorado	Form DR-0145	DR0145_2021.pdf https://tax.colorado.gov/sites/tax/files/documents/DR0145_2021.pdf

Connecticut	Form LGL-001	LGL-001_0121--Fillable.pdf https://portal.ct.gov/-/media/DRS/Forms/2020/Misc/LGL-001_0121--Fillable.pdf
District of Columbia	Form D-2848	Power Of Attorney Fill In 05062016.pdf https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/Power%20Of%20Attorney%20Fill%20In%2005062016.pdf
Florida	Form DR-835	dr835.pdf https://floridarevenue.com/Forms_library/current/dr835.pdf
Georgia	Form RD-1061	RD-1061_POA_FORM (1).pdf file:///C:/Users/Owner/Downloads/RD-1061_POA_FORM%20(1).pdf
Hawaii	Form N-848	Form N-848, Rev. 2018, Power of Attorney (Check for updates. I found more recent instructions, but not a more recent form.) https://files.hawaii.gov/tax/forms/2018/n848.pdf
Idaho	Form ID-POA	Form ID-POA, Power of Attorney and instructions https://tax.idaho.gov/forms/BL375E_12-17-2019.pdf
Illinois	Form IL-2848	Form IL-2848 Power of Attorney https://www2.illinois.gov/rev/forms/misc/Documents/PowerofAttorney/IL-2848.pdf
Indiana	Form POA-1	49357.pdf file:///C:/Users/Owner/Downloads/49357.pdf
Iowa	Form IA-2848	IA 2848 Iowa Power of Attorney Form, 14101 https://tax.iowa.gov/sites/default/files/2021-09/IA2848PowerofAttorney%2814101%29.pdf
Kansas	Form DO-10	DO-10 Power of Attorney Rev. 1-22 https://ksrevenue.gov/pdf/do10.pdf
Kentucky	Form 20A 100	20A100.pdf https://revenue.ky.gov/Forms/20A100.pdf
Louisiana	Form R-7006	7006(1_11).pdf http://www.revenue.louisiana.gov/TaxForms/7006(1_11).pdf
Maine	Form 2848-ME	Microsoft Word - form2848-me_rev2019.docx https://www.maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/Form2848ME.pdf
Maryland	Form 548	TY-2020 https://www.marylandtaxes.gov/forms/current_forms/548.pdf
Massachusetts	Form M-2848	M-2848 https://www.mass.gov/doc/form-m-2848-power-of-attorney-and-declaration-of-representative/download
Michigan	Form 151	151, Authorized Representative Declaration (Power of Attorney) https://www.michigan.gov/taxes/-/media/Project/Websites/taxes/Forms/All-Years/151.pdf?rev=a7a02f4bf5d34cbdbc8c8b2da22aae&hash=C88DADB46EB93E2BE0AC446888A13AF7
Minnesota	Form REV 184-B	REV184-b, Business Power of Attorney https://www.revenue.state.mn.us/sites/default/files/2019-11/rev184_b.pdf
Mississippi	Form 21-002-13	Microsoft Word - Power of Attorney-REVISED

		https://www.dor.ms.gov/sites/default/files/Contact/form_PowerofAttorney.pdf
Missouri	Form 5086	5086 - Secure Power of Attorney https://dor.mo.gov/forms/5086.pdf
Montana	Form POA	Power of Attorney Authorization to Disclose Information (Form POA) - Montana Department of Revenue https://mtrevenue.gov/publications/power-of-attorney-authorization-to-disclose-information-form-poa/
Nebraska	Form 33	f_33.pdf https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_33.pdf
Nevada		None found. See NV Tax Procedure Matrix
New Jersey	Form M-5008-R	Appointment of Taxpayer Representative, Form M-5008-R https://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf
New Mexico	Form ACD-31102	acd-31102.pdf https://klvg4oyd4j.execute-api.us-west-2.amazonaws.com/prod/PublicFiles/34821a9573ca43e7b06dfad20f5183fd/b23dabdd-cf50-4e5c-8fd9-d5c313438b76/acd-31102.pdf
New York	Form POA-1	POA-1:6/17:Power of Attorney:poa1 https://www.tax.ny.gov/pdf/current_forms/misc/poa1.pdf
N Carolina	Form GEN-58	Power of Attorney and Declaration of Representative NCDOR https://www.ncdor.gov/POA#form-gen-58
N Dakota	Form 500	Form 500 - Authorization To Disclose Tax Information & Designation Of Representative https://www.tax.nd.gov/sites/www/files/documents/forms/misc-forms/form-500.pdf
Ohio	Form TBOR-1	tbor1.pdf https://tax.ohio.gov/static/forms/miscellaneous/tbor1.pdf
Oklahoma	Form BT-129	Form BT-129 Power of Attorney https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/BT-129.pdf
Oregon	Form 150-800-005	Tax Information Authorization and Power of Attorney for Representation, 150-800-005 https://www.oregon.gov/DOR/forms/FormsPubs/800-005.pdf
Pennsylvania	Form REV-677	Power of Attorney and Declaration of Representative (REV-677) https://www.revenue.pa.gov/FormsandPublications/otherforms/Documents/rev-677.pdf
Rhode Island	Form RI-2848	Form RI-2848_Layout 1 https://tax.ri.gov/sites/g/files/xkgbur541/files/forms/2021/Misc/Form-RI-2848_w.pdf
S Carolina	Form SC2848	SC2848.pdf https://dor.sc.gov/forms-site/Forms/SC2848.pdf
S Dakota	Form RV-071	Power of Attorney https://www.state.sd.us/eforms/secure/eforms/nonE1285V3-PowerOfAttorney.pdf
Tennessee	Form RV-F0103801	f0103801Fill-inR

		https://www.tn.gov/content/dam/tn/revenue/documents/forms/general/f0103801Fill-inR.pdf
Texas	Form 01-137	01-137 (1).pdf file:///C:/Users/Owner/Downloads/01-137%20(1).pdf
Utah	Form TC-737	TC-737, Power of Attorney and Declaration of Representative https://tax.utah.gov/forms/current/tc-737.pdf
Vermont	Form PA-1	PA-1.pdf https://tax.vermont.gov/sites/tax/files/documents/PA-1.pdf
Virginia	Form PAR 101	par101-any.pdf https://www.tax.virginia.gov/sites/default/files/taxforms/miscellaneous/any/par101-any.pdf
Washington	Form REV 42-2446	42-2446e.pdf https://dor.wa.gov/sites/default/files/2022-02/42-2446e.pdf
W Virginia	Form WV-2848	Microsoft Word - WV-2848 POA revised 2015.09 7v https://tax.wv.gov/Documents/Legal/2848.pdf
Wisconsin	Form A-222	October 2021 A-222 Power of Attorney Fillable Form https://www.revenue.wi.gov/DORforms/a-222f.pdf
Wyoming	ETS Form 150	LimitedPowerofAttorney.pdf - Google Drive https://drive.google.com/file/d/14GCdIVPTHldcpal9lyk0KrTATmNuKNX/view

Good luck on your project. If I can provide more assistance, please let me know.

APPENDIX A

Print Save Form



Limited Power of Attorney/ Agent Authorization

100 Majestic Drive, Suite 400 • Westby, WI 54667

Agent Information

Company	Contact name
Address	Contact phone
Contact email	Contact fax

Taxpayer Information

Federal tax ID
Select State State (see page 2 if for multiple states)
State tax ID

Taxpayer legal name (include spaces, ampersands, and hyphens. Do not use any other punctuation.)

DBA name (include spaces, ampersands, and hyphens. Do not use any other punctuation.)	Phone		
Business address (number, street, and room or suite no.)	City or town	Select State State	Zip
Mailing address (number, street, and room or suite no.)	City or town	Select State State	Zip

Company Name _____ is hereby appointed Limited Power of Attorney/Agent and granted the authority to:

- **Sign and file** Sales and Use Tax returns;
- **Make deposits and payments** by the method allowed or required by the taxing jurisdiction for the above stated taxpayer to the state and, if authorized, local jurisdictions;
- **Receive and discuss information** (including confidential tax information), notices, correspondence, transcripts, deposit frequency data and information requests with respect to Sales and Use Tax returns filed and deposits or payments, including information from the State or local jurisdictions on the reason for a notice or other information needed to resolve issues with these returns and deposits.

This authorization shall include the appropriate state and local forms beginning with the tax period indicated and remaining in effect through subsequent periods until the Taxpayer or the Agent notifies the taxing jurisdiction that this authorization is terminated or revoked. If the Taxpayer is required to file a return electronically or to submit payments electronically, the Agent is required to file the return and submit the payment electronically for the taxpayer. If the Taxpayer is not required to file or pay electronically, the Agent may file or make payments on the Taxpayer's behalf by any method allowed by the taxing jurisdiction.

The execution of this document revokes the following existing Agent Authorizations:

This authorization is valid for the following time periods (once authorized, it is effective until revoked by the Taxpayer or Agent):

- Sign and file returns for the period beginning: _____
- Make deposits and payments for the period beginning: _____
- Receive and discuss information, including confidential tax information relating to the returns and payments for the periods beginning: _____

Authorization Agreement

The Agent named above is authorized to sign and file returns indicated, beginning with the period indicated above.

The Agent named above is authorized to make deposits and payments beginning with the period indicated above.

The authorization granted in this document remains in effect until revoked by the Taxpayer or the Agent.

I am authorizing the affected tax jurisdiction to disclose otherwise confidential tax information to the Agent relating to the authority granted in this document.

Authorized Signature

I certify, under penalty of perjury, that I am the taxpayer or that I am a corporate officer, LLC member, general partner, tax manager or similar employee authorized to act on tax matters, and that I have the authority to execute this form on behalf of the taxpayer.
(All fields are required.)

Name	_____
Title	_____
Signature	_____
Phone	_____
Date	_____

