**MULTISTATE POWER OF ATTORNEY FORM INSTRUCTIONS**

**(Rev. [\_\_\_])**

**General Instructions**

**Overview and Purpose.**  The Multistate Power of Attorney Form can be used by a taxpayer to authorize an individual or individuals to represent the taxpayer(s) before any state tax agency that accepts the Form to which it is submitted. The Form will allow the listed representative(s) to act on a taxpayer’s behalf, to the extent authorized by the Form.

The Form does not take the place of any state specific Power of Attorney or Designation of Representative Form but may be used instead of a state specific form.

The Multistate POA is best used where a taxpayer (either individual(s) or business) is being represented in multiple jurisdictions by an authorized representative(s). The following are some examples where the Multistate POA Form should be used:

* A remote seller that engages a CSP or other service provider to file sales and use tax returns and/or interact with the states regarding compliance, notices, audits, etc.;
* A taxpayer that engages a qualified representative to obtain letter rulings in multiple states; or,
* A taxpayer that engages a qualified representative to represent the taxpayer in multiple states.

A state specific Power of Attorney or Designation of Representative Form may be more appropriate in many situations, including but not limited to the following:

* An individual taxpayer or business that engages a local practitioner for a single state matter;
* An individual taxpayer requiring a designated representative to be appointed under a medical or financial power of attorney;
* An individual taxpayer designing a family representative to file tax returns in a single state; or
* To give authority to representatives such as trustees, executors, or other fiduciaries to sign on the taxpayer’s behalf.

Currently, the Form is accepted by the following states:

* **[add list of specific states that accept]**

Note the address information provided on the Form will not change a taxpayer’s last known address with any state tax agency. To change the taxpayer’s last known address, contact each state tax agency by visit their website.

**Filing Instructions – Where to File?** The Form must be submitted individually to each state where the taxpayer intends to be represented by the authorized representative(s). For additional details on where and how to file, see the “Where and How to File Chart” on page **[●]** of these Instructions.

**Signatures.** The Form may be submitted with one of the acceptable electronic signature methods listed below in the following states:

* [**add states that accept electronic signatures]**.

Acceptable electronic signature methods include:

* A typed name that is typed into the signature block;
* A scanned or digitalized image of a handwritten signature;
* A handwritten signature input onto an electronic signature pad;
* A handwritten signature, mark, or command on a display screen with a stylus device; or
* A signature created using third-party software.

When submitting the Form to a state that does not accept electronic signatures, the Form must include a “wet” signature (*i.e.*,signature made with pen and ink).

Note that certain states require the following additional signature requirements. To see each state’s additional requirements, see the “Additional Signature Requirement” chart on page **[●]** of these Instructions.

**State specific identification numbers.** The following states require a state specific business identification number:

* **[add states that require state specific IDs]**

If the Form will be used in the above listed states, Addendum C should be used to provide such required state specific business identification numbers.

**Authority Granted.**  This Form grants or excludes the authorized representative(s) the power to perform any and all actions specifically listed by the taxpayer(s) on the Form.

This may include the power to inspect and/or receive confidential tax information and to perform all acts (that is, sign agreements, consents, waivers, or other documents) that a taxpayer can perform with respect to matters described in the power of attorney. Representatives are not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative or any firm or other entity with whom the representative is associated) issued by the government in respect of a federal or state tax liability.

**Specific Instructions**

**Part 1 – Taxpayer Information**

**Taxpayer Information.**  Enter the following specific information requested about each taxpayer being represented by the authorized representative(s):

* *Individuals.*  Enter taxpayer’s first, last and were applicable middle name; social security number (SSN) or individual taxpayer identification number (ITIN); address; telephone number; and, where applicable, fax number and/or email address. Do not enter the address or post office box of the authorized representative. If the taxpayer is a sole proprietor and the authorized representative(s) will represent the taxpayer on personal income and business tax matters (including employment taxes) enter both the taxpayer’s SSN (or ITIN) and the business’s federal employer identification number (FEIN).
  + If the Form includes a spouse or former spouse in connection with a joint return Addendum A should be used to list any additional taxpayers.
* *Corporations, associations or partnerships.*  Enter taxpayer’s business name; FEIN; address; telephone number; and, where applicable, fax number and/or email address. If this Form is being used by a corporation filing a combined or consolidated tax return, include the named taxpayer on the Form in Part I and attach a list of subsidiaries to this Form. Do not otherwise enter or include information of any other affiliate, subsidiary, or related entity on the Form. Each entity that is a separate taxpayer is required to file its own Form.
* *Exempt organizations*. Enter the name; FEIN; address; and, where applicable, the fax number and/or email address of the exempt organization.
* *Trusts*. Enter the name; FEIN; address; and, where applicable, the fax number and/or email address of the trust.
* *Estates*. Enter the decedent’s first, last, and where applicable middle name; SSN; address and telephone number of the executor or personal representative of the estate; and, where applicable, the fax number and/or email address of the executor or personal representative of the estate.

**Part 2 – Representative Information**

**Representative Information.**  For each authorized representative, enter the representative’s first, last and were applicable middle name; applicable professional identification number (*e.g.*, bar number, CFA, ITIN) or SSN, FEIN or TIN; address; telephone number; and, where applicable, fax number and/or email address.

If more than two representatives will be authorized Addendum B should be used to list any additional representatives.

If the taxpayer would like an authorized representative to receive copies of notices, the appropriate box should be checked on the Form. Note each authorized representative will receive copies of all taxpayer notices unless the state does not allow this. The states listed in the “States with Special Notice Rules” table will not mail notices to each representative. The table will specify what rule the state will implement instead (*i.e*., mail copies of notices to the first representative listed, or not mail copies of notices to any representative).

**Part 3 – Tax Matters**

**Tax Type.**  Indicate the tax type(s) for which the representative(s) have authority to represent the taxpayer(s).

*Default Rule:* If no specific tax type is selected, and the state’s rules allow it, the Form will cover all tax types available in the state.

The states below have specific rules that will guide this Form. Any default rule or taxpayer selection that goes against the state rule will be ignored, and the state’s rule will become the default if nothing is selected.

* **[add state specific rules]**

Note this Form is applicable for all taxes and fees administered by the taxing agency to which the form is being submitted.

**Part 4 – Authorization for All Years or Specific Income Periods**

**Authorization for All Years or Specific Income Periods.** Indicate the periods or tax years for which the authorized representative will have authority.

If “Specific Income Periods” is selected, include the specific tax periods this Form will cover in the text box. Periods covered may include the tax year generally (*e.g.*, tax year 2020) or a specific date range (*e.g.*, January 1, 2019 – December 31, 2019 or December 1, 2020 – November 30, 2021 or January 1, 2020 – March 31, 2020). The periods are not required to be continuous. For example, a taxpayer may select to grant authority from January 1, 2019 – December 31, 2019; and January 1, 2022 – December 31, 2022.

*Default Rule:* If no periods are selected, the Form will cover all tax periods as of the date of signing for a period of five years.

The states below have specific rules that will guide this Form. Any default rule or taxpayer selection that goes against the state rule will be ignored, and the state’s rule will become the default if nothing is selected.

* **[add state specific rules]**

**Part 5 – Acts Authorized**

**Acts Authorized.** Indicate whether the representative will have full authority or specific authority. If “Specific Authority” is selected include a description of the acts a representative may perform on your behalf or the manner in which the representative’s authority should be limited.

Note that a representative will not have the ability to receive checks or cash on behalf of the taxpayer. Granting full authority to a representative will allow a representative to:

* Discuss tax matters with corresponding agencies;
* File protests on behalf of the taxpayer;
* Represent the taxpayer in all tax matter proceedings;
* File tax returns on behalf of the taxpayer; and
* Similar acts.

*Default Rule:* If the taxpayer does not make a selection, the representative will be granted full authority.

The states below have specific rules that will guide this Form. Any default rule or taxpayer selection that goes against the state rule will be ignored, and the state’s rule will become the default if nothing is selected.

* **[add state specific rules]**

**Part 6 – Revocation of Prior Power(s) of Attorney**

**Revocation of Prior Power(s) of Attorney.** Indicate whether this Form will revoke all or none of the previous Multistate POA Forms that are currently on file. To revoke a specific Multistate POA on file, please use the “Revocation of POA” Form to specify which representative’s POA should be revoked.

Note that this Form will not revoke any state-specific powers of attorney,; it will only Multistate POA Forms filed by the taxpayer.

*Default Rule:* If the taxpayer does not make a selection, no powers of attorney will be revoked.

The states below have specific rules that will guide this Form. Any default rule or taxpayer selection that goes against the state rule will be ignored, and the state’s rule will become the default if nothing is selected.

* **[add state specific rules]**

**Part 7 – Taxpayer Signature**

As noted on the Form, the taxpayer(s)’s signature(s) authorizes the authorized representative(s) to represent the taxpayer to perform all acts listed on the Form. Each taxpayer signs under penalty of perjury of the laws of each state covered by the Form and will remain in effect for a period of up to FIVE YEARS unless otherwise provided in this instructions or by state law.

The states listed in the “States that Do Not Conform to Five Year Form Duration” table do not conform to the five year duration, and will either extend or shorten the duration of the Form.

The taxpayer(s) must sign the Form in accordance with the signature requirements provided in the General Instructions.

**Part 8 – Representative/Appointee Signature**

States that require authorized representative signatures include:

* **[add state list and specific requirements]**

Where required, each authorized representative must include the representative’s applicable designation listed on Part 8 (of 1 through 7) and the jurisdiction in which the authorized representative has that designation.

The authorized representative(s) must sign the Form in accordance with the signature requirements provided in the General Instructions.

**Part 9 – Witness Signature**

States that require notary or witness signature include:

* **[add state list and specific requirements]**

**Where and How to File Chart**

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| **State:** | **Mail To:** | **Fax, Email or Submit To:** |
| *Alabama* | [Alabama Department of Revenue]  [One Two Three Four]  [X, Alabama]  [Zip] |  |
| *Alaska* | [Address] |  |
| *Arizona* | [Address] |  |
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**Additional Signature Requirements**

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| **State:** | **Additional Signature Requirements** |
| *Alabama* |  |
| *Alaska* |  |
| *Arizona* |  |
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**States that Do Not Conform to Five Year Form Duration**

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| **State:** | **Additional Signature Requirements** |
| *Alabama* |  |
| *Alaska* |  |
| *Arizona* |  |
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**States with Special Notice Rules”**

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| **State:** | **Additional Signature Requirements** |
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| *Alaska* |  |
| *Arizona* |  |
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