

State	Email	Day Email was Sent	Day of Response via Email	Received automatic reply	Who Responded (email/contact info)	Link to Email	Notes
Alabama	wanda.robbs@revenue.alabama.gov / or may need to call for another email 334-242-1490 (General Info) or 1-866-576-6531 (Paperless Filing Info)	4/13/2022	4/15/2022		Wanda.Robbins@revenue.alabama.gov	Alabama POA Email	
Alaska	kara@akml.org - clinton@akml.org	4/22/2022	4/22/2022		clinton@akml.org	Alaska POA Email	
Arizona	AZTaxHelp@azdor.gov - jloera@azdor.gov - azesale@azdor.gov	4/13/2022 / 4/26/2022 / 4/28/22	4/28/2022	X	mmenjivar@azdor.gov	Arizona POA Email	Called - could never reach a person
Arkansas	Sales.tax@dfa.arkansas.gov	4/13/2022	4/13/2022		Sondra.Phillips@dfa.arkansas.gov	Arkansas POA Email	
California	Jon.Bennett@cdtfa.ca.gov - https://www.cdtfa.ca.gov/email/	4/13/2022	4/21/2022	X	Kelly.Peterson@cdtfa.ca.gov	California POA Email	
Colorado	DOR_TaxpayerService@state.co.us - deborahe.wilson@state.co.us	4/13/2022	4/13/2022	X	DOR_TaxpayerService@state.co.us deborahe.wilson@state.co.us	Colorado POA Email - DOR	
Connecticut	drs@ct.gov - drs@po.state.ct.us - randy.hariprasad@po.state.ct.us	4/13/22 / 4/20/22 / 4/27/22	5/9/2022		DRS@ct.gov	Connecticut POA Email	
Delaware	formsrequest@delaware.gov - jennifer.noel@delaware.gov - Devon.Sudler-Brown@delaware.gov	4/13/2022 / 4/25/2022	4/13/2022		formsrequest@delaware.gov		forms request responded with a number to call (4/13) - called and talked to Devonne
DC	e-services.otr@dc.gov - Mohamed.sankoh@dc.gov - ocofo@dc.gov - https://mytax	4/13/2022 / 4/20/2022					Calling 202-727-4829 - 70 minute wait time
Florida	emailDOR@floridarevenue.com - Sherri.Clark@floridarevenue.com	4/13/2022 / 4/20/2022		X			Called - 850-488-6800 talked to Carrie
Georgia	email through GA State Tax Center	4/13/2022	4/13/2022		SalesTax.Business@DOR.GA.GOV	Georgia POA Email	
Hawaii	Taxpayer.Services@hawaii.gov	4/13/2022	4/15/2022		taxpayer.resolution@dor.ga.gov	Georgia POA Email	
Idaho	taxrep@tax.idaho.gov	4/13/2022	4/22/2022		Taxpayer.Services@hawaii.gov	Hawaii POA Email	
Illinois	rev.centreg@illinois.gov	4/13/2022	4/13/2022	X	taxrep@tax.idaho.gov	Idaho POA Email	Called 800-972-7660 talked to Janet
Indiana	INTIME - state site - If assistance is needed, contact DOR using INTIME to submit a question or get your issue resolved easily and efficiently. Once you are logged in, get started with INTIME secure messaging by selecting the "All Actions" tab followed by clicking on the "Messages" section.	4/13/2022			REV.CentReg@illinois.gov	Illinois POA Email	
Iowa	IDRTMDBusinesstax@iowa.gov	4/13/2022	4/18/2022		tracy.allen@iowa.gov	Iowa POA Email	
Kansas	kdor_tac@ks.gov	4/13/2022	4/14/2022		kdor_tac@ks.gov	Kansas POA Email	
Kentucky	tim.bennett@ky.gov - https://kentuckygov.force.com/support/s/contactsupport - m	4/13/2022 / 4/22/2022					Called 502-564-4581 - not accepting calls at this time
Louisiana	sales.inquiries@la.gov	4/20/2022	4/20/2022	X	Norma.Howard@la.gov	Louisiana POA Email	sales.inquiries@la.gov will forward to correct dept. 4/20
Maine	sales.tax@maine.gov - robert.e.wetmore@maine.gov	4/13/2022 / 4/20/2022	4/20/2022		Alaina.L.Patterson@maine.gov	Maine POA Email	
Maryland	taxhelp@marylandtaxes.gov - efil@marylandtaxes.gov	4/13/2022	4/15/2022		TAXHELP@marylandtaxes.gov	Maryland POA Email	
Massachusetts	https://mtc.dor.state.ma.us/mtc/#2	4/13/2022					
Michigan	MIFormsEfile@michigan.gov - TreasMFA@michigan.gov	4/13/2022 / 4/20/2022	4/14/2022		MIFormsEfile@michigan.gov		cant help, try another email or call - Called 517-636-6925
Minnesota	janice.beck@state.mn.us - https://www.revenue.state.mn.us/contact-us	4/13/2022 / 4/20/2022	4/25/2022		individual.incometax@state.mn.us	Minnesota POA Email	
Mississippi	https://www.dor.ms.gov/contact-us	4/13/2022	5/10/2022		LaRea.Adams@dor.ms.gov	Mississippi POA Email	
Missouri	salesuse@dor.mo.gov	4/13/2022	4/22/2022	X	BusinessTaxRegister@dor.mo.gov	Missouri POA Email	
Montana	https://mtrevenue.gov/contact/	4/13/2022	4/14/2022	X	JGrossman@mt.gov	Montana POA Email	
Nebraska	Wendy.Colson@nebraska.gov - https://revenue.nebraska.gov/	4/13/2022	4/13/2022		steve.drzaic@nebraska.gov	Nebraska POA Email	
Nevada	nwilhelm@tax.state.nv.us - kdouglas@tax.state.nv.us - gyandell@tax.state.nv.us	4/13/2022 / 4/29/2022	4/19/2022 - 4/29/2022	X	sharon.miller@nebraska.gov	Nebraska POA Email	
New Hampshire	poa@DRA.NH.GOV	4/13/2022 / 4/29/2022	4/14/2022		kingk@tax.state.nv.us - sosmail@sos.nv.gov		Would like to jump on a call
New Jersey	ro.desilva@treas.nj.gov - https://www.state.nj.us/treasury/taxation/contact.shtml	4/13/2022	4/14/2022	X	dra.callcenter@dra.nh.gov	New Hampshire POA Email	
New Mexico	https://www.tax.newmexico.gov/contact-us/	4/13/2022			ro.desilva@treas.nj.gov / nj.taxation@treas.state.nj.us	New Jersey POA Email	Asked me to call to answer questions
New York	No email will need to call						
North Carolina	Edward.Strickland@ncdor.gov	4/13/2022	4/19/2022		William.Young@ncdor.gov	North Carolina POA Email	
North Dakota	salestax@nd.gov - klandis@nd.gov	4/13/2022 / 4/20/2022	4/20/2022		jmastel@nd.gov	North Dakota POA Email	
Ohio	Dawn.Meyers@tax.state.oh.us - https://tax.ohio.gov/help-center	4/13/2022	4/13/2022	X	Dawn.Meyers@tax.state.oh.us	Ohio POA Email	
Oklahoma	jromano@tax.ok.gov - https://oklahoma.gov/tax/contact/general.html	4/13/2022	4/14/2022		taxinfo@tax.state.oh.us	Ohio POA Email	
Oregon	questions.dor@dor.oregon.gov	4/29/2022	5/16/2022	X	mmenser@tax.ok.gov	Oklahoma POA Email	
Pennsylvania	https://revenue.pa.custhelp.com/	4/14/2022			questions.dor@dor.oregon.gov	Oregon POA Email	
Rhode Island	Tax.Excise@tax.ri.gov - John.Torregrossa@tax.ri.gov	4/14/2022	4/15/2022		Tax.Excise@tax.ri.gov	Rhode Island POA Email	
South Carolina	SalesTax@dor.sc.gov - salesandusetax@dor.sc.gov - Fiduciaries@dor.sc.gov - P	4/14/2022 / 4/29/2022	5/3/2022	X	POA@dor.sc.gov	South Carolina POA Email	
South Dakota	Alison.Jares@state.sd.us	4/14/2022	4/19/2022		Randy.Eichacker@state.sd.us	South Dakota POA Email	
Tennessee	troy.daniel@tn.gov	4/14/2022	4/19/2022		Alaina.B.Turner@tn.gov	Tennessee POA Email	
Texas	Michael.Bullock@cpa.texas.gov - sales.applications@cpa.texas.gov	4/14/2022	4/19/2022	X	Candice.Wilson@cpa.texas.gov	Texas POA Email	
Utah	reah.tps@utah.gov - taxmaster@utah.gov	4/14/2022	4/15/2022	X	taxmaster@utah.gov	Utah POA Email	
Vermont	TAX.myVTaxSupport@vermont.gov - tax.business@vermont.gov	4/14/2022 - 4/26/2022	4/21/2022		rteramoto@utah.gov	Utah POA Email	
Virginia	neil.christiansen@tax.virginia.gov - shalonda.lucas@tax.virginia.gov - debbie.wilk	4/14/2022 / 4/20/2022 / 4/29	5/3/2022		bernard.henry@tax.virginia.gov	Virginia POA Email	
Washington	CherylW@dor.wa.gov - TiffanyM@dor.wa.gov	4/14/2022	4/18/2022		ShannonWi@dor.wa.gov	Washington POA Email	
West Virginia	TaxHelp@WV.Gov - ronald.coats@wv.gov	4/14/2022	4/14/2022		TaxHelp@wv.gov	West Virginia POA Email	Answered with reference link

Good morning!!

I am reaching out with a few questions concerning Power of Attorney forms. I manage a large number of clients that I file returns for in your state and will be submitting POA forms for each user. I hope you can help address the following questions concerning completion and submissions of POA forms:

What POA form is acceptable? (IRS Form 2848, State Specific Form or SST Form) Will you accept any of these forms?

How are you able to accept the form when sending it back to the state? Email? Fax? Upload? Mail? Delivered?

What signatures are required? (CPA, Third Party Provider, etc)

Are you able to accept electronic signatures?

Is there an expiration date of the form? How long is it valid?

I'm trying to complete this project in a timely manner so your quick response would be greatly appreciated.

Thank you in advance for any insight you can offer into these questions. I look forward to your response.

Have a great day!

Becky Werts

https://www.streamlinedsalestax.org/docs/default-source/amendments/2016-amendments/limited-poa-form-f0023-sl16035.pdf?sfvrsn=162845ad_6

State	State Resource	Line Header	State Instructions	Form
Alabama	2848A	Part I - Power of Attorney		
		Step 1 TAXPAYER INFORMATION	This section will simply collect basic needed information for your attorney or whomever assists in providing your tax preparation. You must complete Part I - Section 1 as follows: Provide (by typing or print) the tax payer's full name and address To the right of that box, enter your (tax payer's) Social Security Number Employer Identification number Daytime telephone number(s) Will ask that you enter the information needed with regard to the appointment of representative(s). Provide the following information: In the larger box in section 2, provide the names and addresses of the representative who will become your attorney(s) in fact. In the boxes to the right in section two, provide the telephone number(s) and fax number(s) of the attorney(s) in fact Be certain to check the small boxes at the bottom of section two information, if notices and communications are to be sent. This section will address the type of tax matters the attorney(s) in fact, will be addressing. The following information will be required for your attorney(s) in fact to be able to assist in proper tax preparations for the state of Alabama. Section 3 will contain 3 columns. Complete the columns as shown: Column 1 will be for the Type of Tax being addressed. List all types in column one Column 2 will require that numbers related to each tax issue being addressed. Provide the tax form numbers in column 2 matching column 1 type of tax. Column 3 will require that you provide the year(s) and/or tax period(s) being addressed. Provide this information in column 3 matching columns 1 and 2.	2848A Alabama Department of Revenue Division of Tax Services 600 North University Blvd., Suite 200 Montgomery, AL 36102 Phone: (205) 261-2000 Fax: (205) 261-2001 www.dor.alabama.gov
		Step 2 REPRESENTATIVE(S)		
		Step 3 TAX MATTERS		
		Step 4 ACTS AUTHORIZED	This section must be read carefully as, if boxes are checked an initiated, your attorney in fact will have a right to provide information to 3rd parties if needed and may sign your form. These actions are not unusual and most likely are needed, read the information in the paragraph, if you agree with all, check the following boxes accordingly. Disclosure to third parties Substitute or add representative(s) Sign a return This paragraph addresses who may or may not represent or sign tax documentation and any limitations for those who may, in fact, represent any tax payer. Once you've carefully read the "Exceptions" paragraph, list the specific deletions (if any) that would otherwise be allowed if you did not list any deletions, in the lines provided under the paragraph.	
		Exceptions to Acts Authorized		
		Step 5 RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY	This section will simply either revoke prior powers of attorney you've had filed with the state in the past with past attorney(s) in fact or it will allow you to retain same attorney in fact if you so desire. Read the paragraph carefully. If you choose to remain with your last attorney in fact, simply check the box at the end of the statement Attach a copy of the previous power of attorney If this tax return is concerning a matter in past tax years whereas a joint return was filed, the spouse must complete and sign a separate power of attorney. Be certain to provide signatures or the power of attorney will be returned to the taxpayer(s)	
		Step 6 SIGNATURE OF TAXPAYER	Carefully read the paragraph in section 8 Provide the taxpayer's signature Provide your printed name Provide the date the form was signed Provide the taxpayer's title, if it applies	
		Part II - Declaration of Representatives	This information is entirely the responsibility of the representative. He/She must carefully review the information in Part II and provide the following: In the first field provided - designation should be entered by selection from letters A-K Representative must enter their state jurisdiction and enrollment card number in the second field Representative must provide their signature in the third field Representative must provide the date in which the document was signed	

State	State Resource	Line Header	State Instructions	Form
Alaska	Form 774	Tax Payers Information	FEIN/SSN Telephone Number Taxpayer Name Email Address Mailing Address City/State/ZIP Code Check those that apply Appointee Appointee Name/Appointee Firm/Appointee Address City/State/ZIP Code Telephone Number/Fax Number Appointee Name/Appointee Firm/Appointee Address City/State/ZIP Code Telephone Number/Fax Number From tax year/period To tax year/period Check appropriate boxes The attorney-in-fact shall, subject to revocation, have authority to receive confidential information and full power and authority to perform on behalf of the taxpayer all acts with respect to the above tax matters except as follows.	774 Alaska Power of Attorney Alaska Department of Revenue 1100 West 12th Avenue Anchorage, Alaska 99501 (907) 267-2200 www.alaska.gov Form 774 (2014)
		Signature of Taxpayer	Check all boxes for powers which are not granted. This power of attorney revokes all prior powers of attorney filed with respect to the same matters and years or periods covered by this instrument, except the following: (Specify and attach copies of the powers of attorney)	774 Alaska Power of Attorney Signature Date Printed Name Title
		Declaration of Representative	Check this box for all tax types or check boxes for specific tax types below:	DECLARATION OF REPRESENTATIVE Signature Date
		Power of Attorney Information	USE THIS FORM TO GRANT AUTHORITY TO AN INDIVIDUAL TO REPRESENT YOU BEFORE THE DEPARTMENT AND TO RECEIVE TAX INFORMATION.	POWER OF ATTORNEY INFORMATION Signature Date

Section 10 Delivery Method

Email

Fax

Mail

POA@azazor.gov
(602) 716-6008
Arizona Department of Revenue ATTN: Power of Attorney PO Box 29086
Phoenix, AZ 85038-9086

General Disclosure/Representation Authorization Form

Agency Form 285

Power Attorney

For information on how to fill out the worksheet below, see the form instructions and return the instructions with this form. Instructions are available at: www.azazor.gov

Signature of Agent

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Signature of Principal

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Notary Public

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Witness

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Notary Public

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Witness

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Agency Form 285

Power Attorney

For information on how to fill out the worksheet below, see the form instructions and return the instructions with this form. Instructions are available at: www.azazor.gov

Signature of Agent

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Signature of Principal

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Notary Public

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Witness

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Notary Public

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Witness

I, the undersigned, being of legal age and sound mind, do hereby authorize the undersigned to execute the powers herein granted to me or to any other person or persons named herein.

Section 1 - Tax Matters
Section 2 - Power of Attorney
Section 3 - Signature of Agent
Section 4 - Signature of Principal
Section 5 - Notary Public
Section 6 - Witness
Section 7 - Corporation Having Control

Section 8 - Declaration of Agent
Section 9 - Declaration of Principal
Section 10 - Declaration of Corporation

Section 11 - Declaration of Agent
Section 12 - Declaration of Principal
Section 13 - Declaration of Corporation

Section 14 - Declaration of Agent
Section 15 - Declaration of Principal
Section 16 - Declaration of Corporation

Section 17 - Declaration of Agent
Section 18 - Declaration of Principal
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Section 116 - Declaration of Agent
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Section 118 - Declaration of Corporation

Section 119 - Declaration of Agent
Section 120 - Declaration of Principal
Section 121 - Declaration of Corporation

Section 122 - Declaration of Agent
Section 123 - Declaration of Principal
Section 124 - Declaration of Corporation

State	State Specific Form	Line Header	State Instructions	Form
Arkansas	DFA POA	1. Taxpayer Information	Taxpayer name(s) and address Social Security Number(s) Primary Spouse Sales tax permit number Employer Identification Number Daytime Telephone Number	
		2. Representative(s)	Name and address Telephone Number Fax Number	
		3. Tax Matters	Type of Tax (Sales, Use, Income, etc.) Year(s) or Period(s)	
		4. Acts Authorized	The representatives are authorized, subject to revocation by the taxpayer, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, including the authority to sign any agreements, consents, waivers or other documents. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to sign returns, or the power to execute a request for disclosure of tax returns or return information to a third party. List any specific additions or deletions to the acts otherwise authorized in this power of attorney.	
		5. Computer generated notices will continue to be sent to taxpayer as required by law	The computer generated notices will continue to be sent to you, the taxpayer. Proposed Assessment and Final Assessment notices are required to be mailed to the taxpayer by law, Arkansas Code Ann §§ 26-18-307, 26-18-403, and 26-18-401. You may share these notices with your attorney or other individual that you delegate as your representative.	
		6. Signature of Taxpayer(s)	Signature Date Time	

State	State Resource	Line Header	State Instructions	Form
California	CDTFA-392			
		1. Taxpayer Information	<p>Taxpayer's Name Business Name Telephone Number and Fax Number Social Security Number Federal Employer Identification Number California Secretary of State Number(s)</p> <p>Check one of the following: Individual Partnership Corporation Limited Liability Corporation Other</p>	<p>CDTFA-392 (Rev. 01/2017)</p> <p>California Department of Tax and Fee Administration</p> <p>Form CDTFA-392 (Rev. 01/2017)</p> <p>1. Taxpayer Information</p> <p>2. Appointee Information</p> <p>3. This Power of Attorney Revokes</p> <p>4. Expiration Date</p> <p>5. Signature of Taxpayer or Feepayer</p>
			<p>Appointee Name Appointee Business Name Appointee Address City/State/Zip Telephone Number and Fax Number Tax and Fee Programs Admin by CDTFA Payroll Tax Law Benefit Reporting Other</p> <p>Check the following tax or fee that applies</p> <p>Check the following acts for the tax or fee matters described above:</p>	
		This Power of Attorney revokes	<p>The attorney(s)-in-fact (or any of them) are authorized, subject to revocation, to receive confidential tax information, and to perform on behalf of the taxpayer(s) the following act(s) for the tax or fee matter(s) described above (check the box(es) for the power(s) granted)</p> <p>This power of attorney revokes all earlier power(s) of attorney on file with the California Department of Tax and Fee Administration or the Employment Development Department as identified above for the same matters and years or periods covered by this form, except for the following: (specify to whom granted, date and address, or refer to attached copies of earlier power(s))</p>	
		Expiration Date	<p>Unless limited, this power of attorney will remain in effect until the final resolution of all tax or fee matters specified herein.</p>	
		Signature of Taxpayer or Feepayer	<p>If a tax or fee matter concerns a joint return, both spouses must sign if joint representation is requested. If you are a corporate officer, partner, guardian, tax or fee matters partner/person, executor, receiver, registered domestic partner, administrator, or trustee on behalf of the taxpayer, by signing this power of attorney, you are certifying that you have the authority to execute this form on behalf of the taxpayer.</p>	

State	State Resource	Line Header	State Instructions	Form																																									
Colorado	DR0145																																												
		Line 1, Taxpayer Information	<p>Enter the taxpayer's information, and the spouse's information if applicable, including one of the following tax identification numbers:</p> <ul style="list-style-type: none"> • CAN (Colorado Account Number), • EIN (Employer Identification Number), • ITIN (Individual Taxpayer Identification Number), or • SSN (Social Security Number). <p>A spouse may enter and sign the same form with the same appointee(s), or complete a separate form with a different appointee(s), or remain without an appointee. The effect of a spouse not signing the same form is explained under Required Fields below.</p> <p>If the mailing address is new, mark the box in that field to indicate that it should be updated on the account.</p>	 <p>DR 0145 (02/05) COLORADO DEPARTMENT OF REVENUE DR 0145 Page 1 of 1</p> <p>Colorado Tax Information Authorization or Power of Attorney</p> <p>1. Taxpayer Information:</p> <table border="1"> <tr> <td>Taxpayer Name (Last, First or Initial, required)</td> <td>Tax ID Number, if available</td> <td>Phone Number</td> </tr> <tr> <td>Spouse Name (Last, First, if available)</td> <td>Tax ID Number, if available</td> <td>Phone Number</td> </tr> <tr> <td>Current Mailing Address (if new, mark here <input type="checkbox"/>)</td> <td>City</td> <td>State ZIP Code</td> </tr> </table> <p>2. Acts Authorized: Mark either (a) or (b), required.</p> <p><input type="checkbox"/> a) TAX INFORMATION AUTHORIZATION: For the tax matters authorized on line 4, I/We hereby appoint the person(s) authorized on line 3 as (appointees) to receive and inspect the taxpayer's confidential tax information from the Colorado Department of Revenue. An individual contact name must be entered on line 3. If a firm or organization is listed on line 3, this authorization will apply to all of its employees, unless this box is marked:</p> <p><input type="checkbox"/> I am appointing only the individual(s) listed on line 3.</p> <p><input type="checkbox"/> b) POWER OF ATTORNEY: For the tax matters authorized on line 4, I/We hereby appoint the person(s) authorized on line 3 as attorney(s)-in-fact to represent the taxpayer before the Colorado Department of Revenue. The individual(s) listed on line 3 may receive and inspect the taxpayer's confidential tax information and may perform the acts that the taxpayer may perform—do not include signing returns, other forms, agreements, contracts, or similar documents—do not include endorsing or otherwise negotiating any check issued by the Department, and substituting or adding another representative.</p> <p>3. Persons Authorized: If applicable, mark here <input type="checkbox"/> I/We also authorize the person(s) listed on the attached page(s).</p> <table border="1"> <tr> <td>Person(s) Authorized or Contact Name (Last, First, if available)</td> <td>Relationship to Taxpayer</td> <td>Phone Number, if available</td> </tr> <tr> <td>Firm or Organization Name, if applicable</td> <td>Street Address</td> <td>Fax Number</td> </tr> <tr> <td>Mailing Address</td> <td>City</td> <td>State ZIP Code</td> </tr> <tr> <td>Individual Appointee or Contact Name (Last, First, if available)</td> <td>Title or Relationship to Taxpayer</td> <td>Phone Number</td> </tr> <tr> <td>Firm or Organization Name, if applicable</td> <td>Street Address</td> <td>Fax Number</td> </tr> <tr> <td>Mailing Address</td> <td>City</td> <td>State ZIP Code</td> </tr> </table> <p>4. Tax Matters Authorized: This form is effective for all tax periods and all tax and account types within the scope of section 20-21-102, C.R.S., as in effect on the date of the signature(s) below, unless a specific tax period(s) and/or tax or account type(s) is entered here:</p> <table border="1"> <thead> <tr> <th>Specific Tax Period (month - year)</th> <th>Specific Tax or Account Type</th> <th>Specific Tax Period (month - year)</th> <th>Specific Tax or Account Type</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>5. Revocation or Retention of Prior Forms: This form will automatically revoke and replace any prior form of the same type on file with the Colorado Department of Revenue for the same tax account(s) and period(s), unless this box is marked:</p> <p><input type="checkbox"/> I/We do not want to revoke a prior form of the same type, and a copy of those to remain in effect is attached.</p> <p>6. Expiration or Revocation of This Form: This form will automatically expire four years after I/We signed this form, unless an earlier or later expiration date (up to 10 years after signing) is entered here:</p> <p><input type="checkbox"/> I/We do not want to revoke a prior form of the same type, and a copy of those to remain in effect is attached.</p> <p>7. Taxpayer Signature: If you sign this form as an appointee (partner, grantee, executor, receiver, estate administrator, trustee, or other agent or employee), I affirm under penalty of perjury that I have the legal authority to execute this form on behalf of the taxpayer.</p> <table border="1"> <tr> <td>Signatory Name (Last, First, if applicable)</td> <td>Signature Required, required</td> <td>Date (month - year)</td> </tr> <tr> <td>Title or Relationship to Taxpayer, if applicable</td> <td>Phone Number, if available</td> <td>Fax Number, if available</td> </tr> </table> <p>Required Fields: If any are incomplete, this form is invalid. To re-submit, it must be signed again. See the instructions.</p> <p>Submission: Submit with a protest or separately, at Colorado.gov/RevenueOnline, or by mail to COLORADO DEPARTMENT OF REVENUE, P.O. Box 17067, Denver, CO 80217-0067.</p>	Taxpayer Name (Last, First or Initial, required)	Tax ID Number, if available	Phone Number	Spouse Name (Last, First, if available)	Tax ID Number, if available	Phone Number	Current Mailing Address (if new, mark here <input type="checkbox"/>)	City	State ZIP Code	Person(s) Authorized or Contact Name (Last, First, if available)	Relationship to Taxpayer	Phone Number, if available	Firm or Organization Name, if applicable	Street Address	Fax Number	Mailing Address	City	State ZIP Code	Individual Appointee or Contact Name (Last, First, if available)	Title or Relationship to Taxpayer	Phone Number	Firm or Organization Name, if applicable	Street Address	Fax Number	Mailing Address	City	State ZIP Code	Specific Tax Period (month - year)	Specific Tax or Account Type	Specific Tax Period (month - year)	Specific Tax or Account Type					Signatory Name (Last, First, if applicable)	Signature Required, required	Date (month - year)	Title or Relationship to Taxpayer, if applicable	Phone Number, if available	Fax Number, if available
Taxpayer Name (Last, First or Initial, required)	Tax ID Number, if available	Phone Number																																											
Spouse Name (Last, First, if available)	Tax ID Number, if available	Phone Number																																											
Current Mailing Address (if new, mark here <input type="checkbox"/>)	City	State ZIP Code																																											
Person(s) Authorized or Contact Name (Last, First, if available)	Relationship to Taxpayer	Phone Number, if available																																											
Firm or Organization Name, if applicable	Street Address	Fax Number																																											
Mailing Address	City	State ZIP Code																																											
Individual Appointee or Contact Name (Last, First, if available)	Title or Relationship to Taxpayer	Phone Number																																											
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Specific Tax Period (month - year)	Specific Tax or Account Type	Specific Tax Period (month - year)	Specific Tax or Account Type																																										
Signatory Name (Last, First, if applicable)	Signature Required, required	Date (month - year)																																											
Title or Relationship to Taxpayer, if applicable	Phone Number, if available	Fax Number, if available																																											
		Line 2, Acts Authorized	<p>Mark one option, either (a) for TIA, or (b) for POA. This authorization includes the spouse if the period is jointly filed and both spouses complete this form.</p> <p>A POA will authorize only the individual(s) listed on line 3. A TIA will authorize any employees of a firm or organization listed on line 3, unless the second box under (a) is marked to authorize only the individual(s) listed on line 3.</p>																																										
		Line 3, Person(s) Authorized	<p>Enter at least one individual, a phone number, and any other applicable information. To authorize additional persons, mark the box as indicated, and attach a list or another copy of this form with the same information for the additional person(s).</p> <p>This form will be effective for all periods and all tax or account types administered by the Department as of the date the taxpayer signs the form, unless a specific period and/or specific tax or account type is entered on this line. For example, a business may enter "Excise" to include all of its excise tax accounts, or "Fuel" to include only its fuel tax accounts.</p>																																										
		Line 4, Tax Matters Authorized	<p>Department-administered tax and account types include:</p> <p>Income – Individual, Fiduciary, Corporate, and Partnership (includes any entity filing form DR 0105, any amounts reported on form DR 0108, and any liabilities reported on a composite return, but does not otherwise include the liabilities of partners, members, and shareholders)</p> <p>Withholding – For income tax, including from gaming or real property sales</p> <p>Severance – Oil & Gas Severance, Oil & Gas Withholding, Coal, Molybdenum, and Metallic Minerals</p> <p>Sales – All state and state-administered local sales taxes</p> <p>Use – All state and state-administered local use taxes</p> <p>Excise – Fuel, Liquor, Cigarette, Tobacco, Nicotine, and Marijuana</p> <p>PTC – Property Tax/Rent/Heat Credit rebate</p> <p>Other – Any other Department-administered tax, fee, or license, including prepaid wireless 911 and TRS charges</p>																																										
		Line 5, Revocation or Retention of Prior Forms	<p>A new form of one type (TIA or POA) has no effect on a prior form of the other type. See Line 6 below for instructions on revoking a form without replacing it.</p> <p>A new form of the same type (TIA or POA) will revoke and replace any prior form for the same tax accounts and periods, unless line 5 is marked and a copy of the prior form(s) to remain in effect is attached.</p> <p>If the new form does not include all of the same accounts and periods as a prior form, then the prior form will remain in effect for its unique accounts and periods until its expiration.</p>																																										
		Line 6, Expiration or Revocation of This Form	<p>If no date is entered on line 6, this form expires four years after it is signed. An earlier or later expiration date may be entered on line 6, but it cannot exceed ten years after the date the form is signed. A TIA or POA for an individual taxpayer will also expire upon their death.</p> <p>A taxpayer may revoke any or all TIAs or POAs without replacing them, or an appointee may withdraw from a TIA or POA, by:</p> <ul style="list-style-type: none"> • making a telephone request at (303) 238-7378, • writing "REVOKED" or "WITHDRAWN" across the top of the form, adding a new signature(s) and date at the bottom, and resubmitting that copy, or • submitting a signed, written request to the Department that includes the taxpayer name(s) and identification number(s), the tax or account type(s) and period(s), and the appointee(s) being revoked or withdrawn. 																																										
		Line 7, Taxpayer Signature	<p>This form is effective once signed by the taxpayer, and the Department may communicate with an appointee once it is processed.</p> <p>If this form is signed by a signatory on behalf of the taxpayer, the signatory is affirming that he or she has the legal authority to do so. The signatory should print his or her name and exact title or relationship to the taxpayer in the appropriate spaces.</p>																																										

State	State Resource	Line Header	State Instructions	Form
Connecticut	LGL-001			
		Part I: Taxpayer(s) Giving a Power of Attorney to Another Person	Provide the taxpayer's name and address and either your Social Security Number (SSN) or Connecticut Tax Registration Number and Federal Employer Identification Number. If you are a sole proprietor, enter your name and SSN. Do not enter your trade name. Do not use your representative's address as your own.	
			Your spouse's name is not required except for joint personal income tax or individual use tax returns.	
			Your spouse's name is not required except for joint personal income tax or individual use tax returns. If you are filing a joint personal income tax return and you and your spouse have the same representative(s), include your spouse's name, SSN, and signature in the appropriate spaces provided. Otherwise, each spouse must file a separate LGL-001.	
			Check the box that describes the taxpayer.	
		Part II: Declaration of the Person Giving Power of Attorney And Powers Given	Any person giving a power of attorney to another person(s) must sign this declaration and must check the box for each act being granted to the attorney-in-fact to perform in matters before DRS. If a tax matter concerns a joint return, both husband and wife must sign in the space provided if they wish to be represented by the same person(s).	
		Who may execute this power of attorney?	Any individual if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return);	
			<ul style="list-style-type: none"> A limited liability company (LLC) member if the taxpayer is an LLC and has no manager or a manager if the taxpayer is an LLC and has managers The sole proprietor if the taxpayer is a sole proprietorship; A general partner if the taxpayer is a partnership or a limited partnership; The administrator or executor if the taxpayer is an estate; The trustee if the taxpayer is a trust; If the taxpayer is a corporation, a principal officer or corporate officer (who has legal authority to bind the corporation), any person who is designated by the board of directors or other governing body of the corporation, any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested to by the secretary or other officer of the corporation, or any other person who is authorized to receive or inspect the corporation's return or return information under IRC § 6103(e)(1)(D); The successor, receiver, guarantor, or any assignee of the taxpayer; or The authorized representative of any of the above. 	
		Part III: Power of Attorney Given To	Provide the name, address, and telephone number of the person(s) designated by you to be your attorney(s)-in-fact. If you are adding additional representatives to an existing power of attorney, include the names of all individuals you wish to represent you. This power of attorney revokes all previous powers of attorney on file with DRS for the same tax matters and years or periods covered by this power of attorney.	
			Enter the tax type and the tax periods or tax years that are the subject of this power of attorney. Be specific about the type of tax at issue (refer to the following examples):	

Department of Revenue Services
 State of Connecticut
 450 Columbus Blvd Ste 1
 Hartford CT 06103-1837
 (Rev. 01/21)

LGL-001
Power of Attorney

Clear Form

Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

Taxpayer's name	Social Security Number
Spouse's name (personal income tax or individual use tax only)	Social Security Number
Mailing address	Connecticut Tax Registration Number
City State ZIP code	Federal Employer Identification Number

Taxpayer is: (Check box)

Corporation
 Partnership
 Sole proprietorship
 Trust (other than a business trust)
 Estate
 Individual
 Limited liability company
 Business trust
 Other (specify) _____

Part II: Declaration of Person(s) Giving Power of Attorney and Powers Given

See instructions for who may execute this power of attorney. This power of attorney revokes all previous powers of attorney on file with the Department of Revenue Services (DRS) for the same tax matters and years or periods covered by this power of attorney.

Any of the attorney(s)-in-fact are authorized, subject to revocation, to receive tax returns and tax return information as defined in Conn. Gen. Stat. § 12-15, and to perform on behalf of the taxpayer(s) the following acts for the tax matters described below. The authority does not include the power to sign certain returns unless specifically stated below.

Check the boxes for the powers given to:

Receive, but not to endorse and collect, checks (made payable to the taxpayer mentioned above) in payment of any refund of Connecticut taxes, penalties, or interest.
 Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
 Execute or terminate consents extending the statutory period for assessment or collection of tax.
 Execute closing agreements under Conn. Gen. Stat. § 12-2e.
 Delegate authority or to substitute another representative.
 Represent the taxpayer(s) named above before DRS.
 Sign returns. (See instructions.)

Declaration: I am the taxpayer identified in Part I, or if I am not the taxpayer identified in Part I, I have been authorized by the taxpayer to execute this power of attorney on behalf of the taxpayer and I am permitted by the instructions on this Form LGL-001 to execute this power of attorney, I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print name: _____ Title: _____
 Signature: _____ Date: _____
 Print name (Spouse): _____
 Signature (Spouse): _____ Date: _____

Part III: Power of Attorney Given To

The taxpayer(s) named above appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before DRS and receive tax returns and return information for the following tax matters. Specify all tax types and periods affected by this power of attorney with the understanding that this authority applies only to the tax types and periods listed below. Enter the date of death for succession and estate taxes. Indicate the representative to whom a copy of any notice from DRS should be sent by checking the box below. Check one box only.

Name	Address	Check One Box	Telephone Number
		- -	- -
		- -	- -
Tax Type (Sales Tax, Gift Tax, etc.)		Year(s) or Period(s)	

			<ul style="list-style-type: none"> • Withholding tax; • Income tax; • Sales and use taxes; • Corporation business tax; • Pass-through entity tax; • Admissions and dues tax; • Estate tax; • Gift tax; • Motor vehicle fuels tax; • Gross earnings tax (petroleum, gas, hospital, community antenna); • Cigarette tax distributor; and • Individual use tax. 							
			<p>The terms years and periods can indicate various time frames. A tax year may be a calendar year of 1/1/06 through 12/31/06 or a fiscal year of 7/1/06 through 6/30/07 for corporation tax. A tax period may have one or more monthly or quarterly periods. Example: A sales and use tax period of 1/1/04 through 12/31/06 may contain 36 monthly or 12 quarterly periods. Indicate the tax year(s) or tax period(s) to be covered by the power of attorney.</p>							

State	State Resource	Line Header	State Instructions
Delaware	8821 DE		
		Taxpayers Information	Name, SSN Spouses Name, Spouses SSN, Address
		Authorized Person or Organization	Name of person or organization Address, Phone Number, Fax Number
		Tax Information	The above person or organization is authorized to receive the following tax information - check all that apply Individual Income Corporate Income Pass-through Return Gross Receipts Withholding
		Signature	The authorization to release tax information is not valid until it is signed and dated. Your spouse must also sign if joint returns are listed. Your signature at the bottom of this form authorizes the individual or organization you designate to only be able to inspect and/or receive confidential tax information on your behalf.

Form

Reset

Print Form

DELAWARE FORM 8821DE

Authorization to Release Tax Information

Page 1

Completion and submission of this form authorizes the Delaware Division of Revenue to release confidential information of the Taxpayer(s) named below to the authorized person(s) or organization named below for the tax type(s) specified below. This form does not give Power of Attorney and does not grant the authorized person(s) or organization any powers of representation. Unauthorized disclosure of tax information is a criminal offense.

Read the instructions below before completing this form.

Your name or name of entity Social Security or Federal Employer ID number

Spouse's name, if joint (or corporate officer, partner of fiduciary if a business) Spouse's Social Security number (if a joint return)

Street address

City State ZIP Code

I authorize the following person or organization to inspect and/or receive private and non-public information in regard to the tax types and periods provided below.

Name of person or organization to receive tax information Name of firm (if applicable)

Street address

City State ZIP Code

Phone Number Fax Number

The above person or organization is authorized to receive the following tax information (check all that apply):

- | Type of Tax | from | Year(s) or Period(s) | to |
|--|------|---|--|
| <input type="checkbox"/> Individual Income | from | <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY | to <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY |
| <input type="checkbox"/> Corporate Income | from | <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY | to <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY |
| <input type="checkbox"/> Pass-through Return | from | <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY | to <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY |
| <input type="checkbox"/> Gross Receipts | from | <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY | to <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY |
| <input type="checkbox"/> Withholding | from | <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY | to <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY |
| <input type="checkbox"/> Other (please specify): | from | <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY | to <input type="text"/> MM <input type="text"/> DD <input type="text"/> YY |

The authorization to release tax information is not valid until it is signed and dated. It will expire 60 days after the information is released. By signing this form, I hereby certify that the Delaware Division of Revenue is authorized to release any and all confidential information concerning the above mentioned release any and all confidential information concerning the above mentioned Taxpayer under penalty of law. A copy of this form will be mailed to the individual(s) authorizing the release.

Your Signature Date MM DD YY Spouse's Signature (if joint) Date MM DD YY

Print Name Print Spouse's Name (if joint)

Print Title (if applicable) Phone

Phone

Mail to: Delaware Division of Revenue, 820 North French Street, Wilmington, DE 19801

Form 8821DE Instructions

Purpose of this form

You must complete, sign and return this form if you want to authorize a person or organization to inspect and/or receive certain private or nonpublic information concerning your state taxes. By completing and signing this form, you are authorizing the Division of Revenue to release tax information to the person or organization you have indicated. Revenue will accept copies of the form, including those from a FAX machine. This authorization will expire 60 days after the information is released to the person or organization you have indicated.

Your Signature

The authorization to release tax information is not valid until it is signed and dated. Your spouse must also sign if joint returns are listed. Your signature at the bottom of this form authorizes the individual or organization you designate to only be able to inspect and/or receive confidential tax information on your behalf.

Questions?

If you have questions on how to complete this form or to fax this form, call (302) 577-8200 for a staff contact who will provide you with a fax number. You must include a Division of Revenue contact name on all faxed authorization forms.

State	State Resource	Line Header	State Instructions	Form						
DC	D-2848 POA			<div style="text-align: right;"> Print CLEAR </div> <p style="font-size: small;">This is a FILL-IN form. Please do not handwrite any data on this form other than your signature.</p> <div style="text-align: right;"> D-2848 Power of Attorney and Declaration of Representation </div> <hr/> <p>Personal Information Your first name, M.I., Last name for individual or Business name for business</p> <p>Spouse first name, M.I., Last name for individual</p> <p>Your SSN or EIN for business Spouse's SSN Your daytime phone number</p> <p>Home address (number and street) or business address Apartment number</p> <p>City State Zip code</p> <p>I hereby appoint(s) the following representative(s) as attorney(s)-in-fact.</p> <p>Representative(s) This Power of Attorney will not be valid unless the Representative(s) complete the Declaration of Representative, sign and date this form on page 2.</p> <p>Name and address EIN/SSN PTIN Telephone Number Fax No. E-mail Address</p> <p>Name and address EIN/SSN PTIN Telephone Number Fax No. E-mail Address</p> <p>Name and address EIN/SSN PTIN Telephone Number Fax No. E-mail Address</p> <p>Name and address EIN/SSN PTIN Telephone Number Fax No. E-mail Address</p> <p>Tax Matters Type of Tax, Type Form, Years or Periods</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type of Tax (Income, Sales, etc)</th> <th>Type Form</th> <th>Years or Periods</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>Acts authorized The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney:</p> <p>Retention/revocation of prior power(s) of attorney By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.</p> <p>If you do not want to revoke a prior power of attorney, check the box.</p> <p>You must attach a copy of any Power of Attorney you want to remain in effect.</p> <p>If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.</p> <p>Signature of taxpayer(s)</p> <p>Declaration of Representative Representative(s) must complete this section and sign below</p> <p>As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein</p> <hr/> <p>Retention/revocation of prior power(s) of attorney By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.</p> <p>If you do not want to revoke a prior power of attorney, check here: <input type="checkbox"/></p> <p>You must attach a copy of any Power of Attorney you want to remain in effect.</p> <p>Signatures Signature of taxpayer(s) If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.</p> <p>Your Signature Date Title if other than individual</p> <p>Spouse's signature if filing jointly Date Telephone number if other than the taxpayer</p> <p>If not signed and dated, this power of attorney will be returned</p> <p>Declaration of Representative Representative(s) must complete this section and sign below.</p> <p>Under penalties of perjury, I declare that:</p> <ul style="list-style-type: none"> • As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following: <ul style="list-style-type: none"> a. A member in good standing of the bar of the highest court of the jurisdiction shown below. b. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below. c. An Enrolled Agent under the requirements of Treasury Department Circular # 230. d. A bona fide officer of the taxpayer's organization. e. A full-time employee of the taxpayer, trust, receivership, guardian or estate. f. A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister). g. A general partner of a partnership. h. Student Attorney or CPA- receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an Low Income Taxpayer Clinic or Student Tax Clinic Program. 	Type of Tax (Income, Sales, etc)	Type Form	Years or Periods			
Type of Tax (Income, Sales, etc)	Type Form	Years or Periods								

i. Other

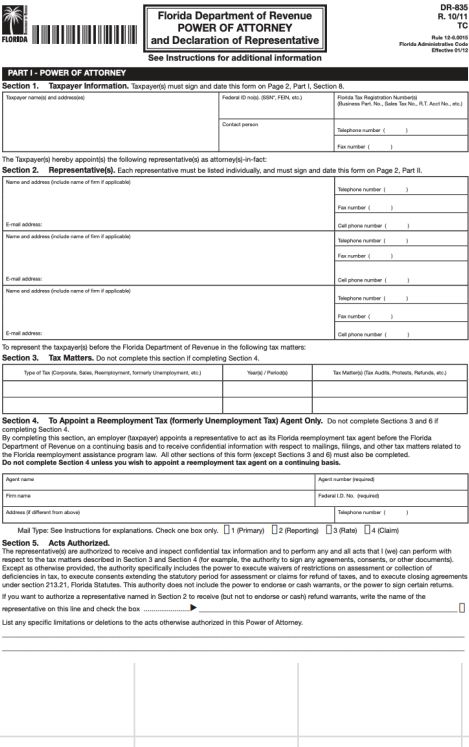
Designation: Insert above letter (a-i)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

If you have any questions regarding the Power of Attorney, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-6TAX (4829).

Mall the original Power of Attorney to:
Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470

If this declaration is not signed and dated, this power of attorney will be returned

D-2848 Page 2

State	State Resource	Line Header	State Instructions	Form
Florida	DR-835	PART I POWER OF ATTORNEY		
		Section 1 – Taxpayer Information	<p>For individuals and sole proprietorships: Enter your name, address, social security number, and telephone number(s) in the spaces provided. Enter your federal employer identification number (FEIN), if you have one. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours.</p> <p>For a corporation, limited liability company, or partnership: Enter the name, business address, FEIN, a contact person familiar with this matter, and telephone number(s).</p> <p>For a trust: Enter the name, title, address, and telephone number(s) of the fiduciary, and name and FEIN of the trust.</p> <p>For an estate: Enter the name, title, address, and telephone number(s) of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN if the estate has one and the decedent's social security number</p> <p>For any other entity: Enter the name, business address, FEIN, and telephone number(s), as well as the name of a contact person familiar with this matter.</p> <p>Identification Number: The Department may have assigned you a Florida tax registration number such as a sales tax number, a reemployment tax account number, or a business partner number. These numbers further assist the Department in identifying your particular tax matter, and you should enter them in the appropriate box. If you do not provide this information, the Department may not be able to process the Power of Attorney.</p>	
		Section 2 – Representative(s)	<p>Enter the individual name, firm name (if applicable), address, telephone number(s), and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to Form DR-835 listing those additional individuals.</p> <p>Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of Attorney is granted. The word "All" is not specific enough. If your tax situation does not fit into a tax type or period (for example, a specific administrative appeal, audit, or collection matter), describe it in the blank space provided for "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period. You must indicate the tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.</p>	
		Section 3 – Tax Matters		
		Section 4 – To Appoint a Reemployment Tax Agent	<p>Complete this section only if you wish to appoint an agent for reemployment taxes on a continuing basis. You should not complete Section 3 or Section 6, but you must complete the remaining sections of Form DR-835.</p>	

		Enter the agent's name. It must be the same name as found in Section 2. Enter the firm name and address. You do not need to complete the address line if you reported that information in Section 2.					
		1. Enter the agent number. The agent number is a seven-digit number assigned by the Department of Revenue					
		2. Enter the federal employer identification number. The FEIN is a nine-digit number assigned to the agent by the Internal Revenue Service.					
		3. Select the mail type.					
		Primary Mail. If you select primary mail, the agent will receive all documents from the Department of Revenue related to this reemployment tax account, and will be authorized to receive confidential information and discuss matters related to the tax and wage report, benefit information, claims, and the employer's rate.					
		Reporting Mail. If you select reporting mail, the agent will receive the Employer's Quarterly Report (Form RT-6), certification, and correspondence related to reporting. The agent will be authorized to receive confidential information and discuss the tax and wage report, certification, and correspondence with the Department.					
		Rate Mail. If you select rate mail, the agent will receive tax rate notices and correspondence related to the rate and will be authorized to receive confidential information and discuss the employer's rate notices and rate with the Department.					
		Claims Mail. If you select claims mail, the agent will receive the notice of benefits paid, and will be authorized to receive confidential information and discuss matters related to benefits.					
		Section 5 – Acts Authorized	Your signature on the back of the Power of Attorney authorizes the individual(s) you designate (your representative or "attorney-in-fact") to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you nor may your representative negotiate or cash your refund warrant. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements, and compromises. You may authorize your representative to receive, but not negotiate or cash, your refund warrant by checking the box in Section 5 and writing the name of the representative on the line below. If you wish to limit the authority of your representative other than in the manner previously described, y				
		Section 6 – Mailing of Notices and Communications	If you do not check a box, the Department will send notices and other written communications to the first representative listed in Section 2, unless you select another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 6. Check the second box if you wish to have notices and other written communications sent to you and not to your representative. In certain instances, the Department can only send documents to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.				

a. Attorney - a member in good standing on the bar or the highest court in the jurisdiction shown below.
b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c. Enrolled Agent - enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
d. Former Department of Revenue Employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
e. Reemployment Tax Agent authorized in Section 4 of this form.
f. Other Qualified Representative

*** I have read the foregoing Declaration of Representative and the facts stated in it are true.**

Designated Agent Letter Even Above or 5	Amended (State and Employment Card No. if any)	Signature	Date

		Section 7 – Retention/Nonrevocation of Prior Power(s) of Attorney	The most recent Power of Attorney will take precedence over, but will not revoke, prior Powers of Attorney. If you wish to revoke a prior Power of Attorney, you must check the box on the form and attach a copy of the old Power of Attorney.					
		Section 8 – Signature of Taxpayer(s)	The Power of Attorney is not valid until signed and dated by the taxpayer. The individual signing the Power of Attorney is representing, under penalties of perjury, that he or she is the taxpayer or authorized to execute the Power of Attorney on behalf of the taxpayer.					
			For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.					
			For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.					
			For a sole proprietorship: The owner of the sole proprietorship must sign.					
			For a joint return: Both husband and wife must sign if the representative represents both. If the representative only represents one spouse, then only that spouse should sign.					
		PART II – DECLARATION OF REPRESENTATIVE	Any party who appears before the Department of Revenue has the right, at his or her own expense, to be represented by counsel or by a qualified representative. The representative(s) you name must declare, under penalties of perjury, that he or she is qualified to represent you in this matter and will comply with the mandatory standards of conduct governing representation before the Department of Revenue. The representative(s) must also declare, under penalties of perjury, that he or she has been authorized to represent the taxpayer(s) in this matter and authorized by the taxpayer(s) to receive confidential taxpayer information.					
			The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-f) under which he or she is authorized to represent you before the Department of Revenue.					
			a. Attorney – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which admitted to practice, along with your bar number.					
			b. Certified Public Accountant – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which licensed to practice.					
			c. Enrolled Agent – Enter the enrollment card number issued by the Internal Revenue Service.					
			d. Former Department of Revenue Employee – Former employees may not accept representation in matters in which they were directly involved, and in certain cases, on any matter for a period of two years following termination of employment. If a former Department of Revenue employee is also an attorney or CPA, then the additional designation, jurisdiction, and enrollment card should also be entered.					
			e. Reemployment Tax Agent – A person(s) appointed under Section 4 of the Power of Attorney to handle reemployment tax matters on a continuing basis. A separate Power of Attorney form must be completed in order for a reemployment tax agent to handle a specific and non-continuing matter such as a protest of a reemployment tax rate.					

		f. Other Qualified Representative – An individual may represent a taxpayer before the Department of Revenue if training and experience qualifies that person to handle a specific matter.					
		Rule 28-106.107, Florida Administrative Code, sets out mandatory standards of conduct for all qualified representatives. A representative shall not:					
		(a) Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation.					
		(b) Engage in conduct that is prejudicial to the administration of justice.					
		(c) Handle a matter that the representative knows or should know that he or she is not competent to handle.					
		(d) Handle a legal or factual matter without adequate preparation.					

State	State Resource	Line Header	State Instructions	Form
Hawaii	N-848	Part I—Power of Attorney		
		Line 1—Taxpayer Information	<p>Individuals.—Enter your name, address, Social Security Number (SSN), Federal Employer Identification Number (FEIN), if applicable, daytime telephone number, fax number, and e-mail address in the spaces provided. If a joint return is involved and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN, and your spouse's address if different from yours. If you are an alien and were issued an individual taxpayer identification number (ITIN) by</p> <p>Corporations, partnerships, or associations.—Enter the name, address, FEIN, daytime telephone number, fax number, and e-mail address in the spaces provided. If this form is being prepared for corporations filing a consolidated tax return, do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, line 3 should only list Form N-30 in the Tax Form Number column. A subsidiary must file its own Form N-848 for returns that are required to be filed separately from the consolidated return such as Form G-49, Annual Return and Reconciliation General Excise/ Use Tax Return, and Form HW-3, Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages.</p>	
		Line 2—Representative(s)	<p>Trust.—Enter the name, title, address, daytime telephone number, fax number, and e-mail address of the trustee, and the name and FEIN of the trust.</p> <p>Deceased individual.—For Forms N-11 and N-15: Enter the name and SSN (or ITIN) of the decedent as well as the name, title, address, daytime telephone number, fax number, and e-mail address of the decedent's executor or personal representative.</p> <p>Estate.—Enter the name of the decedent as well as the name, title, address, daytime telephone number, fax number, and e-mail address of the decedent's executor or personal representative. Also enter the estate's FEIN, or, if the estate does not have a FEIN, enter the decedent's SSN (or ITIN).</p> <p>Enter the name of your representative(s). Only individuals may be named as representatives. If you want to name more than four (4) representatives, indicate so on this line and attach a list of additional representatives to the form.</p>	
		Line 3—Acts Authorized	<p>You must enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. Also, if the type of tax is general excise/use, withholding, transient accommodations, or rental motor vehicle, tour vehicle, and car-sharing vehicle surcharge, you must enter the Hawaii Tax I.D. Number. For example, you may list "income tax," "Form N-11," for "calendar year 2018;" or you may list "GE-012-345-6789-01," "general excise/use taxes," "Form G-45 and Form G-49," for the "first and second semiannual periods of 2018 and calendar year 2018." A general reference to "All taxes," "All forms," or "All periods or years" is NOT acceptable.</p>	

Clear Form

FORM N-848 STATE OF HAWAII - DEPARTMENT OF TAXATION
POWER OF ATTORNEY
 (REV. 2018)
 (NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)
 This Power of Attorney will EXPIRE on (6) years from the latest date a Taxpayer signs this document

PART I POWER OF ATTORNEY (Please type or print.)

1. Taxpayer Information. Taxpayer(s) must sign and date this form on page 2, line 5.

Taxpayer name(s) and address	Social security number(s)	Federal employer identification number
()	()	()
Daytime telephone number	Fax number	
()	()	
E-mail address		
()		

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:
 2. Representative(s) must be an individual and must sign and date this form on page 2, Part II.

Individual name and address	VPO or TMRID	Social Security No.	Telephone No. ()	Fax No. ()	E-mail address
()		()	()	()	()
Individual name and address	VPO or TMRID	Social Security No.	Telephone No. ()	Fax No. ()	E-mail address
()		()	()	()	()
Individual name and address	VPO or TMRID	Social Security No.	Telephone No. ()	Fax No. ()	E-mail address
()		()	()	()	()
Individual name and address	VPO or TMRID	Social Security No.	Telephone No. ()	Fax No. ()	E-mail address
()		()	()	()	()

to represent the taxpayer(s) before the Department of Taxation, State of Hawaii, for the following acts:
 3. Acts authorized (you are required to complete this line 3). (Listing "All Taxes" or "All Periods" on line 3 is NOT acceptable.) With the exception of the acts described in line 4b, I/we authorize my (our) representative(s) to receive and inspect my (our) confidential tax information and to perform acts that I (we) can perform with respect to the tax matters described below. For example, my (our) representative(s) shall have the authority to sign any agreements, consents, tax clearance applications, or similar documents (but see instructions for authorizing a representative to sign a return). Please note that the tax year(s) or period(s) on line 3 cannot be extended beyond December 31, 2021. Also, please note that all correspondence from the Department of Taxation will be sent to the taxpayer. See page 2 of the instructions on how to revoke an existing power of attorney.
 Complete a separate line for each specific tax type. All three (3) columns of the line must be completed for the tax type.

Hawaii Tax I.D. Number (e.g., GE-012-345-6789-01)	Type of Tax (Income, General Excise, etc.)	Year(s) or Period(s)

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FORM N-848 (REV. 2018) PAGE 2

4. Additional acts authorized. In addition to the acts listed on line 3 above, I/we authorize my (our) representative(s) to perform the following acts (see instructions):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return.

Other acts authorized:

4b. Specific acts not authorized. My (our) representative(s) is (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(s) or any other entity with whom the representative(s) is (are) associated) issued by the government in respect of a Hawaii tax liability. List any specific delegations to the acts otherwise authorized in this power of attorney (see instructions).

5. Signature of Taxpayer(s). If a tax matter concerns a year in which a joint return was filed, both spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature	Date	Title (if applicable)
()	()	()
Print Name	Print name of taxpayer from line 1 if other than individual	
()	()	
Signature	Date	Title (if applicable)
()	()	()
Print Name		
()		

PART II SIGNATURE OF REPRESENTATIVE(S)

IF NOT COMPLETED, SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Type or Print Name	Signature	Date

Filing the Power of Attorney
 File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. Unless you are provided with contact instructions by a representative from the Department of Taxation, mail the completed Form N-848 to:

			<p>Tax clearances.—If authorizing your representative to receive confidential information regarding any tax deficiencies which arise in the course of processing a Form A-6, Application for Tax Clearance, all taxes to which you were subject, the tax forms you were required to file, the periods and years you were subject to those taxes, and the Hawaii Tax I.D. Number, if applicable, must be listed as indicated above. To avoid any unnecessary delays, you may wish to list all tax years not previously checked and cleared by the Department, or years beginning with the date your business began in Hawaii to the present. For example, if your business started in 2014, you may want to include on line 3, "GE-012-345-6789-01," "general excise/use taxes," "Form G-45 and Form G-49," for the "monthly, quarterly, semiannual and annual periods, 2014-present.</p>					
			<p>If authorizing your representative to sign the Form A-6 on your behalf in addition to receiving confidential information, you also must list Form A-6 and the year(s) authorization is being granted on line 3.</p>					
			<p>Important Note: Please note that the tax year(s) or period(s) on line 3 can extend for only 3 years after the current year. For example, if Form N-848 is submitted at any time in 2018, the tax year or period and date on line 3 cannot be extended beyond December 31, 2021.</p>					
		Line 4a—Additional Acts Authorized	<p>Check the box for the acts that you authorize your representative to perform on your behalf.</p>					
			<p>Disclosure of returns to a third party.—A representative cannot execute consents that will allow the Department to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative on line 4a.</p>					
			<p>Substituting or adding a representative.— Your representative cannot substitute or add another representative without your written permission unless this authority is specifically delegated to your representative on line 4a. If you authorize your representative to substitute another representative, the new representative can send in a new Form N-848 with a copy of the Form N-848 you are now signing attached and you do not need to sign the new Form N-848.</p>					
			<p>Authority to sign your return.—If you want to authorize your representative to sign a Hawaii income tax return, general excise tax annual return and reconciliation, or any other Hawaii tax return, check the box on line 4a. This form, or a copy or fax of this form, must be attached to the return. In general, a representative may sign your return if you are unable to sign by reason of:</p>					
			<p>(a) Disease or injury, (b) Continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or (c) for other good cause.</p>					
			<p>Enter the reason you are unable to sign the return on the space provided after the check box.</p>					
			<p>Other.—List any other acts you want your representative to perform on your behalf.</p>					
		Line 4b—Specific Acts Not Authorized	<p>List the act or acts you do not want your representative to perform on your behalf.</p>					

		Line 5—Signature of Taxpayer(s)	<p>Individuals.—You must sign and date the power of attorney. If a joint return has been filed and both spouses will be represented by the same individual(s), both must sign the power of attorney unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if a joint return has been filed and the spouses will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate Form N-848.</p>					
			<p>Corporations or associations.—An officer having authority to bind the taxpayer must sign. However, the tax matters person may sign on behalf of an S corporation.</p>					
			<p>Partnerships.—All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form N-848, the tax matters partner is authorized to act in the name of the partnership.</p>					
		Part II—Signature of Representative(s)	<p>The representatives must sign and date this form in the order they are listed in line 2 earlier.</p>					
		To Revoke a Prior Power of Attorney	<p>The Department does not maintain a centralized file of powers of attorney. If you want to revoke an existing power of attorney, or if a representative wants to withdraw from representation, send a copy of the previously executed power of attorney to the office where the power of attorney was filed. If the taxpayer is revoking the power of attorney, the taxpayer must write "REVOKE" across the top of the first page with a current signature and date under the original signature on Part I. If the representative is withdrawing from the representation, the representative must write "WITHDRAW" across the top of the first page with a current signature and date under the original signature on Part II.</p>					
			<p>If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the office where the power of attorney was filed. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative as applicable. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matter, years, or periods. If the representative is withdrawing, list the name and address of the taxpayer.</p>					

State	State Resource	Line Header	State Instructions
Idaho	bL375E		
		SECTION 1 – Taxpayer Information	Individuals. Enter your name, Social Security number (SSN), Individual Taxpayer Identification Number (ITIN), and/or federal Employer Identification Number (EIN), if applicable; your street address or post office box; telephone number; and email address. If you file a tax return that includes a sole proprietorship business (Federal Schedule C) and you're authorizing the listed representatives to represent you for your individual and business tax matters, enter both your SSN (or ITIN) and your business EIN as your taxpayer identification numbers.
			Corporations, Partnerships, or Associations. Enter the entity name, EIN, business address, telephone number, and email address.
		SECTION 2 – Representatives	Enter the name, mailing address, Paid Preparer Tax Identification Number (PTIN), EIN, or SSN, telephone number, fax number, and email address of your representative. If you're appointing a company (such as a CPA firm) as your representative, the company name is sufficient. You don't need to specify each person who's authorized. If you want to appoint only a specific person in the company as your representative, you must include that person's name.
			Cease Date. This form is effective on the date signed and will remain in effect until the cease date or until revoked. If you want to cease the Power of Attorney, provide a specific date on the cease date line provided, such as December 31, 2016. If you don't provide a date, the form is in effect until revoked.
			If you don't want your representative to receive copies of notices and communications that we send to you, check the appropriate box under the representative's name and address.
		SECTION 3 – Tax Matters Approved for Representation	You can use this form for any matter affecting a tax or fee that the Tax Commission administers, including audit and collection matters. It doesn't apply to matters before other state agencies or federal agencies, including the IRS.
			Tax or Fee Types. Check the box for the tax or fee types you're authorizing the representative to discuss. You can check the box for all tax types.
			State Tax/Fee Permit Number. Enter the state tax/fee permit number if applicable. If you provide a permit number, authorization is limited to only that account. If you don't provide a number, the form is valid for all accounts the taxpayer has in that tax type.
			Tax Periods. Enter the tax periods you're authorizing the representative to discuss. Examples: • All box – check the box to cover all the tax periods for the past, current and future (Don't provide specific year information) • Consecutive years – list (2015, 2016, 2017) • Date range – list year range or month and year (2010–2015 or Jan 2019 – Mar 2019) • Specific year – list as calendar year (2015) • Fiscal years - list the ending month and year (07/2019) Don't use general references (now, present or today). Forms with a general reference or no reference to an end date will be returned.
			Replacing a POA. You can appoint or change representatives at any time by submitting a POA. If you've previously filed a POA with the Tax Commission and are submitting another POA, you must check the appropriate box on the POA form to let us know your intent for the previously filed POAs. If no boxes are checked, the form is considered incomplete and will be returned to you. See the box definitions below.
			-Check here to revoke all prior POAs. Checking this box revokes all prior POAs on file with the Tax Commission for the same tax matters and years or periods covered by this form. -Check here to keep all prior POAs. Checking this box keeps all prior POAs on file with the Tax Commission and adds this POA for the same tax matters and years or periods covered by this form. -Check here to revoke the following POAs. If you check this box, list on the line which specific POAs you want to revoke.
			Revoking a POA. You may revoke a POA or the representative may withdraw at any time by submitting a copy of the previously executed POA with "REVOKE" written across the top of the form with your signature and date. You also can submit a written statement specifying your intent to revoke a POA or withdraw as the representative. You must sign and date the statement and include the name, address, and SSN/EIN of the taxpayer/grantor and the name and address of the representatives whose authority is being revoked or withdrawn.
		SECTION 4 - Signature of Taxpayer/Grantors	Individuals. You must sign and date the form. If you filed a joint return, your spouse must also sign and date the form.
			Corporations. Officers with the legal authority to bind the corporation must sign and enter their exact titles and date the form.

Form
IDAHO | **Form ID-POA**
 State Tax Commission | **Power of Attorney**

1437E
 12-17-2019

1. TAXPAYER/GRANTOR INFORMATION

* Taxpayer/grantor's last name OR company's name		* Taxpayer/grantor's first name/middle initial	* Taxpayer/grantor's SSN OR EIN
* Spouse's last name		* Spouse's first name/middle initial	* Spouse's SSN
* Current address		Daytime telephone number	
* City	State	ZIP Code	Email address

2. REPRESENTATIVES - If you provide a representative name, authorization is limited to that individual. If you provide a company name without specifying an individual, authorization is granted to employees of the company.

Firm or company's legal name		PTIN, EIN, or SSN
Name		Telephone number
* Current address		Fax number
* City	State	ZIP Code
		Email address

Cease date of this POA (optional): _____

Check here if you DON'T want the representative to receive copies of notices and communications:

3. TAX MATTERS APPROVED FOR REPRESENTATION

The above representative is hereby appointed an attorney-in-fact to represent the taxpayer/grantors before the Idaho State Tax Commission for the following tax or fee matters. You must identify the tax or fee type, permit number (if applicable), and specific tax periods.

The representatives generally are authorized to receive and inspect confidential tax or fee information and records and perform any and all actions that the taxpayer/grantors named above can perform with respect to the specified tax or fee matters listed. The authorization **doesn't** include the power to receive refund checks or appoint additional representatives.

* Tax or Fee Types	State Tax/Fee Permit Number	* Tax Periods (Check "All" OR provide range)
<input type="checkbox"/> Individual income tax OR <input type="checkbox"/> Business income tax		<input type="checkbox"/> All
<input type="checkbox"/> Sales & use tax		<input type="checkbox"/> All
<input type="checkbox"/> Income tax withholding		<input type="checkbox"/> All
<input type="checkbox"/> Other tax/fee (specify) _____		<input type="checkbox"/> All
<input type="checkbox"/> All		<input type="checkbox"/> All

Check here to revoke all prior POAs Check here to keep all prior POAs Check here to revoke the following POAs

4. SIGNATURE OF TAXPAYER/GRANTORS

All parties identified in Section 1 **MUST** sign.
 If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer/grantor, I certify that I have the authority to execute this form.

* Print name	* Signature	Title (if applicable)	Date
* Print name	* Signature	Title (if applicable)	Date

* Required information. This form is valid if you complete all required information. We'll return incomplete forms to you.

		Partnerships/LLCs. If one partner or member is authorized to act in the name of the partnership or LLC, only that partner or member is required to sign and enter his or her title and date the form.						
		Estates. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign.						


State	State Resource	Line Header	State Instructions	Form																
Illinois	IL-2848	Check One Box	<p>Check the applicable box to indicate whether you want to:</p> <p>Add: New POA – Check this box to add a new POA. A new POA means someone who is not already a POA for one of your tax types. A new POA could be a different person for a different tax type but if you list a 'new' POA for a tax type, year, or period that you already have a POA listed for, then you are replacing your current POA. Filing a Form IL-2848, for the same tax types, years or periods covered by a previous Form IL-2848 will automatically revoke your previous POA.</p> <p>Add: Additional POA - Check this box to add an additional POA for the same taxes and periods as an existing POA, without revoking the existing POA.</p> <p>Change: Existing POA – Check this box to make changes (e.g., address or phone changes) to the current POA. This includes adding a new tax type, year, or period to a current POA. Checking this box will not remove nor add a POA.</p> <p>Remove: Existing POA – Check this box to remove your current POA's authority to manage your account. Checking this box will remove your current POA for the tax types, years, or periods checked in Step 3. To add a new POA, you must check the "Add New POA" box and complete Form IL-2848 with your new POA's information. Note: If this box is checked complete Steps 1, 2, 3, and 5 only.</p> <p>One box must be checked for the form to be processed.</p>	<p>Form IL-2848 Power of Attorney</p> <p>Check one box (See instructions) <input type="checkbox"/> Add: New POA <input type="checkbox"/> Add: Additional POA <input type="checkbox"/> Change: Existing POA <input type="checkbox"/> Remove: Existing POA</p> <p>Step 1 - Taxpayer Information</p> <p>Taxpayer's name (person or business) _____ FEIN, SSN, or Illinois Account ID _____</p> <p>Spouse's name (if joint income tax return) _____ Spouse's SSN (if joint income tax return) _____</p> <p>Taxpayer's Street Address _____ City _____ State _____ ZIP _____</p> <p>Taxpayer Phone Number _____ Taxpayer's Email Address _____</p> <p><input type="checkbox"/> Check this box if your authorized agent (corporate officer, partner, or individual on behalf of the taxpayer) or fiduciary is executing this form and complete Step 4 in addition to Steps 1, 2, 3, 5, and 6.</p> <p>Step 2 - Power of Attorney Information <input type="checkbox"/> Form IL-2848-A attached _____ How many Forms IL-2848-A are attached? _____</p> <p>Check one box: <input type="checkbox"/> Attorney <input type="checkbox"/> Certified Public Accountant <input type="checkbox"/> Enrolled Agent <input type="checkbox"/> Other (Complete Step 6)</p> <p>Power of Attorney's name _____ Firm Name _____</p> <p>Identification Number (Attorney License, PTIN, FEIN, SSN) _____ Email Address _____</p> <p>Power of Attorney's Street Address _____ City _____ State _____ ZIP _____</p> <p>() _____ () _____</p> <p>Daytime Phone Number _____ Fax Number _____</p> <p><input type="checkbox"/> Check this box to authorize IDOR to send duplicate copies of notices to the Power of Attorney listed here. If your Power of Attorney is an attorney, certified public accountant, or enrolled agent, the Power of Attorney must complete this section:</p> <p>I declare that I am not currently under suspension or disbarment, and that I am</p> <ul style="list-style-type: none"> a member in good standing of the highest court of the jurisdiction indicated; or duly qualified to practice as a certified public accountant in the jurisdiction indicated; or enrolled as an agent pursuant to the requirements of United States Treasury Circular #250. <p>Power of Attorney Signature _____ Date _____</p> <p>Power of Attorney Printed Name _____ Jurisdiction _____</p> <p>Step 3 - Authority Granted</p> <p>I grant the above person, and anyone included in the attachment,</p> <p><input type="checkbox"/> full authority, authorizing them to act on my behalf in all tax matters with IDOR.</p> <p><input type="checkbox"/> limited authority (check only the boxes that apply). By checking boxes, the appointee(s) will be authorized to act on my behalf only for the indicated tax matters, if I do not indicate a specific year, or period, or Audit ID for a selected tax type, I am granting authority for all years or periods.</p> <table border="0"> <tr> <td><input type="checkbox"/> Individual Income Tax</td> <td>Years/Periods/Audit ID _____</td> <td><input type="checkbox"/> Sales and Use Tax</td> <td>Years/Periods/Audit ID _____</td> </tr> <tr> <td><input type="checkbox"/> Withholding Income Tax</td> <td>_____</td> <td><input type="checkbox"/> Vehicle Use Tax (VUT)</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Excise Tax</td> <td>_____</td> <td><input type="checkbox"/> NPL/1002D</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Business Income Tax</td> <td>_____</td> <td><input type="checkbox"/> Specific Authority Granted. Attach Form IL-2848-B.</td> <td>_____</td> </tr> </table> <p><input type="checkbox"/> Check this box if the appointee(s) is not authorized to sign tax return.</p> <p><small>(This form is submitted to the State Board of Motor Personnel Services. (R03000001))</small></p> <p>Step 4 - Authorized Agent/Fiduciary</p> <p>If you checked the box in Step 1 indicating that your authorized agent (corporate officer, partner, or individual on behalf of the taxpayer) or fiduciary is executing this form, complete this Step in addition to Steps 1, 2, 3, 5, and 6.</p> <p>Corporate Officer, Partner, Individual, or Fiduciary Name _____ Title (Corporate Officer, Partner, Individual, or Fiduciary) _____</p> <p>Email Address _____ Daytime Phone Number _____</p> <p>Street Address _____ City _____ State _____ ZIP _____</p> <p>Step 5 - Signature</p> <p>This form must be signed by the taxpayer(s) listed in Step 1 unless it is being signed by an authorized agent (corporate officer, partner, or individual on behalf of the taxpayer) or fiduciary who certifies: "That I have the authority to execute this power of attorney on behalf of the taxpayer." Note: If the Other box in Step 2 of this form or in any section of Form IL-2848-A, is checked, this section must be signed in front of the witnesses or notary as documented in Step 6.</p> <p>Taxpayer (Authorized Agent/Fiduciary) Signature _____ Printed Name _____ Title (if applicable) _____ Date _____</p> <p>Spouse's Signature (required if listed in Step 1) _____ Printed Name _____ Date _____</p> <p>Step 6 - Witness (if applicable)</p> <p>If you checked the Other box in Step 2 of this form or in any section of Form IL-2848-A, this section must be completed. This section must be signed by two witnesses or notarized for the form to be considered complete.</p> <p>Any person, signing in Step 5, as on for the taxpayer,</p> <p><input type="checkbox"/> is known by (and this document is signed in the presence of) two disinterested witnesses whose printed names and signatures appear here</p> <p>Signature of Witness _____ Date _____ Signature of Witness _____ Date _____</p> <p>Printed Name of Witness _____ Printed Name of Witness _____</p> <p>OR</p> <p><input type="checkbox"/> appeared this day before a notary public and acknowledged, by signing in my presence, this power of attorney as his or her voluntary act and deed</p> <p>Signature of Notary Public _____ Date _____ Notary Seal _____</p> <p>Printed by the authority of the State of Illinois. Electronic only, one copy. IL-2848 (R-0322) Back</p>	<input type="checkbox"/> Individual Income Tax	Years/Periods/Audit ID _____	<input type="checkbox"/> Sales and Use Tax	Years/Periods/Audit ID _____	<input type="checkbox"/> Withholding Income Tax	_____	<input type="checkbox"/> Vehicle Use Tax (VUT)	_____	<input type="checkbox"/> Excise Tax	_____	<input type="checkbox"/> NPL/1002D	_____	<input type="checkbox"/> Business Income Tax	_____	<input type="checkbox"/> Specific Authority Granted. Attach Form IL-2848-B.	_____
<input type="checkbox"/> Individual Income Tax	Years/Periods/Audit ID _____	<input type="checkbox"/> Sales and Use Tax	Years/Periods/Audit ID _____																	
<input type="checkbox"/> Withholding Income Tax	_____	<input type="checkbox"/> Vehicle Use Tax (VUT)	_____																	
<input type="checkbox"/> Excise Tax	_____	<input type="checkbox"/> NPL/1002D	_____																	
<input type="checkbox"/> Business Income Tax	_____	<input type="checkbox"/> Specific Authority Granted. Attach Form IL-2848-B.	_____																	
		Step 1: Taxpayer information	Legibly enter the name, identification number, and address of the taxpayer (whether an individual or a business) for which Form IL-2848 is being submitted. Taxpayer information must match our current registration records.																	
		Individual	Enter the legal name and full SSN of the individual. If you, your spouse, or former spouse are submitting a power of attorney in connection with a joint return and want to authorize the same POA, you may list both the primary and spouse's legal names and SSNs in Step 1, in which case both the primary and spouse must sign in Step 5. Otherwise, each must complete a separate Form IL-2848 and list his or her own information.																	
			If you are a sole proprietor and you are authorizing the listed POA to represent you for your individual and business matters, then enter your full SSN, FEIN (if applicable), and any other applicable Illinois Account ID numbers.																	
			If an individual is the owner of a Single Member LLC (SMLLC) that has not elected to be treated as a corporation and the individual is authorizing the listed POA to represent the SMLLC for Income Tax, then you must list the individual's legal name and full SSN. If you are trying to authorize your POA to represent your SMLLC for taxes other than Income Tax (e.g., Withholding Income Tax or Sales and Use Tax) or if the SMLLC has elected to be treated as a corporation, a Form IL-2848 for the SMLLC separate from you as an individual is required. See the Business section below for more information.																	

			If you are authorizing the listed POA to represent you for a notice of personal tax liability (NPL) or 1002-D notice of deficiency assessment, then list your legal name and full SSN.					
		Business (e.g., corporation, partnership, limited liability company, estate, trust, etc.)	Enter the legal name (do not use a DBA name) and full FEIN of the business. If you are preparing this form for a corporation filing a unitary return and the representation concerns matters related to the consolidated return, do not attach a list of subsidiaries to this form. Only the parent or designated agent information is required.					
			If a business is the owner of an SMLLC that has not elected to be treated as a corporation or a disregarded entity and the business is authorizing the listed POA to represent the SMLLC or disregarded entity for Income Tax, then you must list the owning entity's legal business name and full FEIN. If you are trying to authorize your POA to represent your SMLLC or disregarded entity for taxes other than Income Tax (e.g., Withholding Income Tax or Sales and Use Tax) or if the SMLLC has elected to be treated as a corporation, a Form IL-2848 for the SMLLC or disregarded entity separate from the owning entity is required.					
			If you are authorizing the listed POA to represent you for a transfer of assets assessment, then list the legal name and full FEIN of the business that acquired the assets.					
		Check Box	If the person completing this form is an authorized agent (corporate officer, partner, or individual on behalf of the taxpayer) or fiduciary of the entity listed in Step 1, check this box and complete Step 4 along with Steps 1, 2, 3, 5, and 6. See Step 4 for more information.					
		Step 2: Power of Attorney Information	Check the box if Form IL-2848-A, Power of Attorney Additional Information, is attached and enter the number of attached Form(s) IL-2848-A on the line.					
			If the POA is an attorney, certified public accountant (CPA), enrolled agent, or other (none of those three) check the applicable box. One box must be checked for the form to be processed.					
			Legibly enter the information requested in Step 2 identifying the POA. For the individual being appointed to represent the taxpayer as POA, enter the name, applicable identification number, such as an attorney license number, preparer tax identification number (PTIN), FEIN, or SSN, address, and phone number. If you need to designate more than one POA for the tax matter(s) listed on this form, complete and attach Form IL-2848-A.					
			Check this box to authorize IDOR to send duplicate copies of notices to the POA listed above. This is to be completed if you wish to allow IDOR to send copies of notices to the POA whose information is listed in Step 2. IDOR will only send notices to the POA listed in this step. POAs listed on Form IL-2848-A will not be notified.					
			Any POA who is an attorney, CPA, or enrolled agent must complete the required signature section in this Step. If you are submitting Form IL-2848-A to list multiple POAs, the signature section for each attorney, CPA, or enrolled agent must be completed. If the Other box is checked in either Step 2 of Form IL-2848 or in any section of Form IL-2848-A, Step 6 must be completed.					
		Step 3: Authority Granted	There are two types of authority that may be granted using this form. Check the applicable box that indicates the type of authority you wish to grant.					

		Full Authority	This designation grants the POA to act on your behalf in all tax matters with IDOR. Full authority allows the POA to perform any act that a taxpayer may perform himself or herself, including having the authority to receive and discuss confidential tax information with IDOR. Do not check Full Authority if the POA's powers should be limited. Instead, check Limited Authority. If both boxes are checked, the Full Authority designation will be accepted over the Limited Authority.						
		Limited Authority	This designation grants the POA to act on your behalf for specific tax types, periods, and/or duties. You may check more than one tax type, form type, or notice in the boxes provided. You also must list the applicable tax years, or filing periods, or Audit ID. If an Audit ID is listed, the completed Form IL-2848 will cover all periods in the audit, including any expansion. If you need more space for the tax matters you want to list, write "See attached" and include an attachment with Form IL-2848, listing the applicable tax types, tax forms, or other notifications and the tax years, or filing periods, or Audit ID for which this authorization applies. If your designation is vague or unclear, an IDOR representative may contact you to confirm what matters are covered under your appointment, and in some instances, you may be required to submit a new Form IL-2848.						
		Tax Types	Check the appropriate box(es) to designate a POA for a particular tax type listed on Form IL-2848 for which the authorization applies.						
			Specific Authority Granted - If you want to grant your POA the authority to represent you for any special issues or grant specific powers as listed on Form IL-2848-B, Specific Authority Granted, check this box, complete Form IL-2848-B, and attach it to your Form IL-2848.						
			If you are completing this form for a notice of personal tax liability (NPL) or 1002-D notice of deficiency assessment, then check the NPL/1002D box.						
			If you are completing this form for a transfer of assets, then list "Transfer of Assets (TOA)." If you are completing this form for an administrative hearing, then list "Revocation" or the name of the notice and letter identification number that the hearing regards.						
			If you want this power of attorney designation to cover all Authority box. You must check the Full Authority box if you want this Power of Attorney to cover all tax types, form types, or notices. tax types, form types, or notices, do not check the Limited						
		Years/Periods/Audit ID	You must list tax years, or periods, or Audit ID on the line provided. You can list a single year or period or a range of years or periods, or you can list "All" years or periods. If an Audit ID is listed, the Form IL-2848 will cover all periods in the current audit, including any expansion.						
			If you are completing this form for a notice of personal tax liability, 1002-D notice of deficiency assessment, or a transfer of assets, do not list a tax year or period.						
		Check Box	Check this box if the POA listed in Step 2 is not authorized to sign tax returns.						

		Step 4: Authorized Agent/Fiduciary	If you checked the box in Step 1 indicating that this Form IL-2848 is being completed by an authorized agent or fiduciary this step must be completed along with any other required steps. Follow the instructions for the type of entity that is completing this form.						
		Individual	You must be the taxpayer or have fiduciary authority to execute Form IL-2848. If the taxpayer is a minor child, then a parent or legal guardian may execute Form IL-2848.						
			If you are not the taxpayer or if you are not the parent or legal guardian of a minor child, you must attach satisfactory evidence of authority to execute Form IL-2848. Satisfactory evidence includes, but is not limited to, a small estate affidavit, a will, or a court order.						
			If you are not the taxpayer but need to designate yourself as power of attorney because of the taxpayer's death or other legal disability, or if you have been designated by the courts as power of attorney, do not complete this form. Instead complete Form IL-56, Notice of Fiduciary Relationship.						
		Corporation, partnership, not-for-profit organization, governmental unit, or limited liability company	To execute Form IL-2848, you must be an owner, officer, member, or partner listed in IDOR's registration information about the organization.						
			If you are not currently listed, you can update the organization's registration information using MyTax Illinois, available on IDOR's website at tax.illinois.gov, or you can complete Form REG-1-O, Owner and Officer Information. Contact our Central Registration Division at 217 785-3707 for more information on updating your business registration.						
		Estate or Trust	The executor of an estate or trustee of a trust must sign, print his or her name, list his or her title, enter the date, and attach satisfactory evidence of his or her authority to execute Form IL-2848. Satisfactory evidence of authority includes, but is not limited to, a small estate affidavit, a will, or a court order.						
		Step 5: Signature (Required)	To be valid, this power of attorney must be signed and dated by the taxpayer listed in Step 1 or the authorized agent or fiduciary listed in Step 2.						
			If you are submitting this power of attorney in connection with a joint return and you and your spouse or former spouse are authorizing the same POA, your spouse or former spouse must sign on the line provided. Otherwise, only the taxpayer, authorized agent, or fiduciary's signature is required.						
		Step 6: Witness	If you checked the Other box in Step 2, Step 6 must be completed in the presence of two witnesses or a notary public. Check the applicable box to indicate whether signing was made in the presence of the two disinterested witnesses or before a notary public. If this section is completed, it must be witnessed or notarized for the form to be considered complete.						

State	State Resource	Line Header	State Instructions
Indiana	POA - State Form 49357		
		1. Taxpayer Information	The taxpayer's name, DBA name (if applicable), address (Please check the box if this is a new address), and telephone number
		2. Identification Number	The Indiana taxpayer's identification (10-digit TID) number. The department assigns TID numbers, and each entity has its own TID number. The Internal Revenue Service provides the employer identification number (EIN). Individual taxpayers should use their Social Security numbers unless they have been issued a TID number.
		3. Representative Information	The name, address, and telephone number of your individual representative(s). Only individuals can be named as representatives. If you want to add one individual representative, enter one in the spaces provided. If you want to add more representatives, enter them in the spaces provided.
		4. Firm/Vendor Information	If your representative works for a consulting firm or vendor, enter the company's name, address, telephone number, and email address. Enter the individual representative name(s) employed by the firm or vendor you have designated. If you want to add more than four individual representatives for a firm or vendor, you can provide the names of those representatives in a separate list, to be attached to this Power of Attorney form. If you wish for your firm to be represented generally by a company such as a payroll processor, enter the company's name, address, telephone number, and email address. If the company is not listed, you must provide the names of one or more individual representatives.
		5. General Authoriization	Check this box if you want to authorize your representative to represent you regarding all tax matters, regardless of the tax year or income period involved.
		6. Tax Types	The Power of Attorney form can contain the specific type of tax, or the option ALL. By choosing the option ALL, you will be allowed access to ALL tax types appropriate to the taxpayer. The tax years must be specific.
		7. Authorizing Signatures	The taxpayer's signature or the signature of an individual authorized to execute the Power of Attorney on the taxpayer's behalf.
			NOTE: Include as an enclosure any restrictions or limitations the taxpayer has placed on the representative while acting as the taxpayer's representative.


Indiana Department of Revenue
POWER OF ATTORNEY

1. Taxpayer Information

*Taxpayer(s) Name(s)		DBA Name(s) (if applicable)	
Address <input type="checkbox"/> New Address?			
City	State	Zip Code	
Telephone Number			

2. Identification Numbers

*Indiana Taxpayer Identification Number (10 digits)	or	Employer Identification Number
<input type="text"/>		<input type="text"/>
Social Security Number		Spouse's Social Security Number
<input type="text"/>		<input type="text"/>

Hereby appoint(s) the following:

3. Representative Information

*Individual Representative Name			Additional Individual Representative Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number	Email		Telephone Number	Email	
Additional Individual Representative Name			Additional Individual Representative Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number	Email		Telephone Number	Email	

4. Firm/Vendor Information

Firm/Vendor Name (*if applicable)		
Address		
City	State	Zip Code
Telephone Number	Email	

If firm or vendor, list representative(s) name, telephone number and email.

Representative(s) Name	Telephone Number	Email

5. General Authorization

I authorize the listed representative(s), in addition to anything otherwise authorized on this form, to represent me regarding any matters with the Indiana Department of Revenue regardless of tax years or income periods. I understand that this authority will expire 5 years from the date this POA is signed or a written and signed notice is filed revoking this authorization.

6. Tax Type(s) (Not applicable if box is checked in question 5 above)


*Type of Tax (Income, Withholding, Sales, etc.)	*Year(s)/Period(s) <input type="checkbox"/> Current Year <input type="checkbox"/> Specify
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

I acknowledge that the designated representative has the authority to receive confidential information and full power to perform on behalf of the taxpayer in tax matters related to this Power of Attorney. This authority does not include the power to receive refund checks.
I acknowledge that actions taken by the designated representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
If I am a corporate officer, partner, or fiduciary acting on behalf of the taxpayer, I certify that I have authority to execute this Power of Attorney on behalf of the taxpayer.

7. Authorizing Signature

*Signature	*Date
*Printed Name	Title
*Telephone Number	Email

*Required fields - if not complete, this form will be returned to sender.

State	State Resource	Line Header	State Instructions	Form																
Iowa	IA2848																			
		1. Taxpayer Information	Name, address, phone and email	<p>Iowa Department of REVENUE IA 2848 Iowa Department of Revenue Power of Attorney tax.iowa.gov</p> <p>The filing of this form automatically revokes the authority of all representatives appointed previously on IA 2848, IA 2848-A, IA 706, or IA 1041 forms for the same matters covered by this document. To reappoint a prior representative, list them in the representative section. Incomplete forms will not be accepted. This form must be submitted within six months from the date signed or it will not be accepted.</p> <p>1. Taxpayer Information Legal name: _____ Doing business as (if applicable): _____ Taxpayer address: _____ City: _____ State: _____ ZIP: _____ Phone: _____ Email: _____ Complete one: Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____ Federal employer identification number (FEIN): _____</p> <p>2. Representative(s) Include the representative's SSN/ITIN, Preparer's Tax ID Number (PTIN), or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the representative identification number field and one will be assigned and sent to the representative. All fields are required unless noted otherwise. See instructions for more information on specific fields. Include form(s) IA 2848-A Multiple Iowa Department of Revenue Power of Attorney with this form to name additional representatives.</p> <p>A. Individual representative's name: _____ Representative identification number: _____ ID Type, check one: SSN/ITIN <input type="checkbox"/> PTIN <input type="checkbox"/> IAN <input type="checkbox"/> Mailing address: _____ City: _____ State: _____ ZIP: _____ Phone: _____ Email: _____ Firm or company's legal name (optional): _____ Optional limitation of authority: _____</p> <table border="1"> <thead> <tr> <th>Tax Type(s) or other matters</th> <th>Iowa Tax Permit Number</th> <th>Beginning Tax Period (MM/YY)</th> <th>Ending Tax Period (MM/YY)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you <u>do not</u> authorize the representative listed above to perform on your behalf: _____</p> <p>B. Individual representative's name: _____ Representative identification number: _____ ID Type, check one: SSN/ITIN <input type="checkbox"/> PTIN <input type="checkbox"/> IAN <input type="checkbox"/> Mailing address: _____ City: _____ State: _____ ZIP: _____ Phone: _____ Email: _____ Firm or company's legal name (optional): _____</p> <p>14-1014 (02/22/21)  *2114101039999*</p>	Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)												
Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)																	
		2. Representative(s)	<p>Include the representative's SSN/ITIN, Preparer's Tax ID Number (PTIN), or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the representative identification number field and one will be assigned and sent to the representative. All fields are required unless noted otherwise. See instructions for more information on specific fields. Include form(s) IA 2848-A Multiple Iowa Department of Revenue Power of Attorney with this form to name additional representatives</p>																	
		Tax types or other matters	These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales, retailers or consumers use, withholding, fuel, collections, or other matters. If blank, all tax types or matters are included.																	
		Iowa tax permit number	If blank, all permits, including those issued in the future within the time period identified in this section, are included. Enter a permit number(s) to limit to a specific permit(s). Noting a consolidated permit will include all permits associated with the consolidated permit number.																	
		Tax period	If blank, all tax periods, including those ending up to three years beyond the date noted on the signature line of this form, are included. If authority should be limited to a particular time period, note the appropriate tax period(s). Each tax period must be separately stated. Use separate lines if tax periods are not consecutive. Once appointed, the representative's authority is effective indefinitely for the matters indicated on the form.																	
		Exclusions	List in Section 2 the specific corresponding letter(s) (a-g) from below of any acts you do not authorize the representative(s) listed on this form to perform on your behalf. Powers covered include the following, unless specifically excluded on the line above:																	

IA 2848 Iowa Department of Revenue Power of Attorney, page 2

Optional limitation of authority:

Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed above to perform on your behalf: _____

C. Individual representative's name: _____
Representative identification number: _____
ID Type, check one: SSN/ITIN PTIN IAN
Mailing address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Firm or company's legal name (optional): _____

Optional limitation of authority: _____

Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed to perform on your behalf: _____

3. Receipt of Refund Checks
If a taxpayer wants to authorize a representative named in section 2 to receive, but not to endorse or cash, refund checks for those tax types or matters identified in section 2, the taxpayer must initial here _____ and list the name and address of that representative below.
Representative to receive refund check(s): _____
Mailing address: _____
City: _____ State: _____ ZIP: _____

4. Signature
Individual, sole proprietor, single member LLC: The taxpayer.
Other Representatives: A person with a valid IA 2848 or Representative Certification Form on file with the Department.

			<p>a. To request waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or refund</p> <p>b. To request extensions of time for assessment or collection of taxes</p> <p>c. To represent the taxpayer in any determination before the Department</p> <p>d. To represent the taxpayer in an informal meeting or other communication with the Department</p> <p>e. To represent the taxpayer in formal proceedings* to the extent permitted by law</p> <p>f. To enter into any compromise with the Department</p> <p>g. To execute any release from liability required by the Department before divulging otherwise confidential information concerning taxpayer(s)</p>						
			*Only those individuals listed in Iowa Administrative Code rule 701—7.6 may represent a taxpayer in a contested case proceeding.						
		3. Receipt of Refund Checks	If a taxpayer wants to authorize a representative named in section 2 to receive, but not to endorse or cash, refund checks for those tax types or matters identified in section 2, the taxpayer must initial and list the name and address of that representative below.						
		4. Signature	Individual taxpayer. An IA 2848 form must be signed by the individual.						
			Joint or combined returns. If a tax matter concerns a joint or combined individual income tax return, each taxpayer must complete and submit their own IA 2848 even if they are represented by the same representative(s).						
			Corporations, Associations, Partnerships, Other Entities, Estates, Trusts, and those signing as a Power of Attorney. The IA 2848 form must be signed by a person who has filed a valid Representative Certification Form.						
		Revoking	The taxpayer may revoke an IA 2848 at any time by filing a statement of revocation with the Department. To revoke, submit a written statement to the Department including the following:						
			• Taxpayer or business legal name, and SSN/ITIN or FEIN • Name(s) of the representative(s), or note "all" to revoke all representatives						
			Sign and date the statement. The statement may be a single sentence notifying the Department of your intent to revoke. Revocation of an IA 2848 will be effective on the date received by the Department.						

the Department.


I, the undersigned, declare under penalties of perjury or false certificate, that I am the person listed as "Taxpayer" above or otherwise have the authority to sign this form. I hereby authorize the representative(s) listed above to act on my behalf before the Department.

Signature: _____ Date: _____

Print Name: _____ Title: _____

Submit by mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines IA 50306-0470, FAX: 515-281-3906 or email: idrup@iowa.gov.

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.

14-1016 (02/24/21)  211410104999P

			<p>A new IA 2848 for a particular tax type(s) and tax period(s) revokes the authority of all representatives appointed previously on IA 2848, IA 2848-A, IA 706, or IA 1041 forms for those tax type(s) and tax period(s). Taxpayers should include all representatives they wish to authorize on each IA 2848 (including IA 2848-A Multiple Iowa Department of Revenue Power of Attorney forms as needed) submitted to the Department.</p>					
		Submitting a new IA 2848						
			<p>The new power(s) of attorney will be effective after approval by the Department.</p>					
		Withdrawing as a representative	<p>A representative may withdraw from representing a taxpayer by filing a statement of withdrawal with the Department. The statement must be signed and dated by the representative and must identify the name and address of the taxpayer(s) and the matter(s) (including "all matters") from which the representative is withdrawing.</p>					

State	State Resource	Line Header	State Instructions	Form
Kansas	DO-10	SECTION 1. TAXPAYER INFORMATION.		
		Individuals	In the block provided, enter your name, SSN, address, telephone number, and email address in the spaces provided. If this POA is for a joint return and your spouse is designating the same representative or representatives, enter your spouse's name, address (if different from your own), Social Security number, and your spouse's email address.	
		Businesses	Enter both the legal name and the DBA or trade name, if different. For example, if the business is an individual proprietorship, enter the proprietor's name and the name under which business is transacted. (e.g., Joe Smith dba Joe's Diner). Also enter the EIN (federal employer identification number), telephone number, business address, and email address.	
		Estates	Enter the name, title, address, and email address of the decedent's executor/personal representative in the taxpayer section. Use the spouse's section to enter the decedent's name, date of death, and SSN.	
		SECTION 2. TAXPAYER GRANT OF POWER OF ATTORNEY.		
		Representative's name.	Complete all the requested information for each representative. If the representative is a member of a firm, enter the firm's name too. If you are designating more than two representatives, please complete another form and attach it to this form. Mark the second form "additional representatives."	
		Type of tax.	If you wish the power of attorney to apply to all periods and all tax types administered by KDOR, please check the box(es) for "All tax types" and "All tax periods". If for a specific tax type and/or tax year enter the type of tax and the tax years or reporting periods for each tax type. If the matter relates to estate, inheritance, or succession tax, please enter the date of the decedent's death.	
		Authorized acts.	Check all boxes that apply. Use the additional lines to limit, clarify, or otherwise define the acts authorized by this POA. For example, if you wish to limit the POA to a specific time period or to establish an expiration date, enter that information and the dates (month, day, and year) on these lines.	
		Retention/revocation of prior powers of attorney.	Unless otherwise specified, this POA replaces and revokes all previous POAs on file with the department. If there is an existing POA that you do NOT want to revoke, check the box in this section and enter the representative's name and EIN/SSN/PTIN in the space provided.	

KANSAS DEPARTMENT OF REVENUE 800618
POWER OF ATTORNEY

1. TAXPAYER INFORMATION.
Include spouse's name if this is for a joint return. If a business, enter both its legal name and its trade or DBA name. Both the person granting and the person being granted the power of attorney **must** sign and date this form below in Sections 3 and 4.

Taxpayer's Name (if a business include both legal name and DBA name)				Taxpayer's EIN/SSN/PTIN	
Address	City	State	Zip Code	Area Code & Phone Number	
Foreign Address (if applicable)	City	Province	Country	Zip Code	Email Address
Spouse's Name				Spouse's Social Security Number	
Address (if different)	City	State	Zip Code	Area Code & Phone Number	
Foreign Address (if applicable)	City	Province	Country	Zip Code	Email Address

2. TAXPAYER GRANT OF POWER OF ATTORNEY.
I hereby appoint the following attorney, accountant, or other representative as my attorney-in-fact:

Representative's name and title (if member of a firm, enter both the representative's name and firm name)	EIN/SSN/PTIN	Phone Number
Address	City	State
Foreign Address (if applicable)	City	Province
Representative's name and title (if member of a firm, enter both the representative's name and firm name)	EIN/SSN/PTIN	Phone Number
Address	City	State
Foreign Address (if applicable)	City	Province

To represent me before the Kansas Department of Revenue for the following tax matters:
 All Tax Types (if not all list those applicable below) All Tax Years (if not all list those applicable below)

Type of Tax (Individual Income, Sales, Withholding, etc.)	Tax Years or Periods

AUTHORIZED ACTS.
For the tax types and periods listed, the representative(s) are authorized to (check all applicable boxes):
 Receive and inspect my confidential tax information. Sign agreements, consents or other documents on my behalf.
 Represent me in tax matters before the department. Perform any act that I can perform with respect to the matter listed above.
 List any specific additions or deletions to the acts that are otherwise authorized in this power of attorney (see instructions).

RETENTION/REVOCAION OF PRIOR POWERS OF ATTORNEY.
I hereby revoke all earlier powers of attorney on file with the Kansas Department of Revenue for the same tax matters and periods covered by this document.
 Check here if you DO NOT wish to revoke a prior power of attorney. List below representatives you want to retain power of attorney.

Representative's name and title (if member of a firm, enter both the representative's name and firm name)	EIN/SSN/PTIN
Representative's name and title (if member of a firm, enter both the representative's name and firm name)	EIN/SSN/PTIN

PLEASE SIGN PAGE 2

State	State Resource	Line Header	State Instructions
Kentucky	form 20A100	1. Taxpayer Information	
		Name and Address	Print or type the name of the taxpayer submitting this form. For the address, include the suite, room, or other unit number after the street address. If the U. S. Postal Service does not deliver to the street address and the taxpayer has a P.O. box, include the box number instead of the street address.
		Daytime Phone	Enter the taxpayer's telephone number.
		Federal Taxpayer Identification Number	Enter the federal identification number. For individuals, this will be your social security number. For business entities, this will be your federal employer identification number (FEIN).
		E-mail Address	Enter the taxpayer's e-mail address.
		2. Representative Information	Enter up to three individuals authorized to represent you and act on your behalf before the Department about the tax matters and authorized acts specified on this form. Provide the name, address, and telephone number of the authorized representative(s). If the authorized representative is an attorney, certified public accountant (CPA), or enrolled agent, provide the appropriate identification number.
		3. Tax Matters	Select the tax types the authorized representative(s) may act on your behalf with the Department. Provide the account number for all tax types selected. If authorization is being granted for specific forms and tax periods, list the tax forms and tax periods. If tax forms and tax periods are left blank, this form will be valid for all tax types, tax periods, and authorized acts selected until revoked.
		4. Authorized Acts	This form allows the authorized representative(s) to communicate and receive confidential tax information. You may also select other acts the authorized representative(s) may perform on your behalf. If an act is not listed, select "Other" and specify.
			Note: This form does not allow the authorized representative to sign tax returns or settlement agreements on your behalf.
		5. Consolidated or Unitary Combined Return Filers	If a consolidated or unitary combined tax return has been filed, list any subsidiary(ies) to be excluded from this authorization. The Department will not discuss or provide confidential tax information to the authorized representative(s) for any subsidiary listed. If no subsidiaries are listed, this form will extend to all corporations in a consolidated or unitary combined tax return.

Form 20A100

DECLARATION OF REPRESENTATIVE

1 TAXPAYER INFORMATION: Please type or print. Enter only those that apply.

Taxpayer Name			Federal Taxpayer Identification Number
Mailing Address - Number and Street		Apartment/Suite No.	E-mail Address
City	State	Zip Code	Daytime Phone

2 REPRESENTATIVE(S) INFORMATION Enter applicable identification number.

Name			State and State Bar Number
Mailing Address - Number and Street		Apartment/Suite No.	State and CPA License Number
City	State	Zip Code	Daytime Phone
Name			IRS Enrolled Agent Number
Name			State and State Bar Number
Mailing Address - Number and Street		Apartment/Suite No.	State and CPA License Number
City	State	Zip Code	Daytime Phone
Name			IRS Enrolled Agent Number
Name			State and State Bar Number
Mailing Address - Number and Street		Apartment/Suite No.	State and CPA License Number
City	State	Zip Code	Daytime Phone
Name			IRS Enrolled Agent Number

3 TAX MATTERS: The taxpayer appoints the above representative(s) for purposes of duly authorized representation in any proceeding with the Kentucky Department of Revenue with respect to the tax matters indicated below. If no tax form number or tax year is provided, this form will be valid for all tax types, tax years, and authorized acts selected until revoked.

TAX TYPE	ACCOUNT NUMBER	TAX FORM NUMBER (740, 720, 51A205, etc.)	TAX YEAR(S) OR PERIOD(S)
<input type="checkbox"/> Corporation Income/Limited Liability Entity Tax			
<input type="checkbox"/> Individual Income Tax			
<input type="checkbox"/> Sales and Use Tax			
<input type="checkbox"/> Property Tax			
<input type="checkbox"/> Other (Please Specify)			

4 AUTHORIZED ACTS: The representative(s) listed above is authorized to receive, inspect, and discuss the taxpayer's confidential tax information. The taxpayer also authorizes the following acts:

Representative has the authority to sign a statute of limitations waiver on Taxpayer's behalf.

Representative has the authority to execute a protest on Taxpayer's behalf.

Representative has the authority to represent Taxpayer in any administrative tax proceeding, including conferences.

Representative has the authority to receive notices and communications (unless system generated) from the Department of Revenue.

Representative has the authority to represent Taxpayer in any collection matter, including an Offer-in-Settlement.

Representative may obtain Taxpayer's CBI number and execute changes to Taxpayer's account.

Other acts. (Please specify) _____

20A100 (10-19) Page 1 of 3

Form 20A100

DECLARATION OF REPRESENTATIVE

5 CONSOLIDATED OR UNITARY COMBINED RETURN FILERS: If the taxpayer files a consolidated or unitary combined tax return per KRS 141.200(11) and/or KRS 141.201(3)(a), the authorized acts will be extended to the subsidiaries included in the return. If any subsidiaries are to be excluded from the authorized acts, list below.

NAME	FEDERAL IDENTIFICATION NUMBER	TAX YEARS

6 RETENTION/REVOCAION OF PRIOR POWER(S) OF ATTORNEY OR REPRESENTATIVE AUTHORIZATION(S)
The filing of this authorization form automatically revokes any prior power(s) of attorney or representative authorization(s) on file with the Department of Revenue for the same matter(s) and year(s) or period(s) covered by this document. If you do not want to revoke any prior power(s) of attorney or representative authorization(s), you must attach a copy of any power(s) of attorney or representative authorization(s) you wish to remain in effect for the same matter(s) and year(s) or period(s) covered.

7 SIGNATURE OF TAXPAYER: If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate representative authorization even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

NOT VALID UNLESS COMPLETED, SIGNED, AND DATED BY THE TAXPAYER.

Signature	Date Signed
_____	_____

		6. Retention/Revocation	Filing this form will automatically revoke any prior power of attorney or authorization letter submitted to the Department for the tax matters included on this form. If you do not want to revoke a prior power of attorney or authorization letter, a copy MUST be attached to this form to remain in effect.					
		7. Signature of Taxpayer	This form must be signed and dated by the taxpayer to be valid. If the taxpayer is a business entity, it must be signed by an individual with the authority to delegate a representative on behalf of the taxpayer. If not signed and dated, the Department will not communicate with or provide confidential tax information to the authorized representative(s) included on this form.					
		8. Signature of the Authorized Representative(s)	This form must be signed and dated by the authorized representative(s) to be valid. If not signed and dated, the Department will not communicate with or provide confidential tax information to the authorized representative(s) included on this form.					

Print Name _____	Title (if applicable) _____
8 SIGNATURE OF REPRESENTATIVE(S)	
Under penalties of perjury, by my signature below I declare that:	
<ul style="list-style-type: none"> • I am not currently suspended or disbarred from practice, or ineligible for practice; • I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10) as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer for the matter(s) specified; and 	
NOT VALID UNLESS COMPLETED, SIGNED, AND DATED BY THE REPRESENTATIVE(S).	
Signature _____	Date Signed _____
Printed Name _____	PTIN (if applicable) _____
Signature _____	Date Signed _____
Printed Name _____	PTIN (if applicable) _____
Signature _____	Date Signed _____
Printed Name _____	PTIN (if applicable) _____

State	State Resource	Line Header	State Instructions	Form																														
Louisiana	R-7006	PART I. POWER OF ATTORNEY	<p>Individual — Enter your name, Social Security Number, and address in the space provided. Enter your spouse's name and Social Security Number if a joint return was filed.</p> <p>Corporations, partnerships, or associations — Enter the name, Louisiana Account Identification Number, Federal Employer Identification Number, and business address.</p> <p>Trust — Enter the name of the trust, the title and address of the trustee, and Louisiana Account Identification Number or Federal Employer Identification Number.</p> <p>Estate — Enter the name of the taxpayer, the title and address of the decedent's executor or personal representative, and the name of the estate. The identification number for an estate includes both the Federal Employer Identification Number, if the estate has one, and the decedent's Social Security Number.</p> <p>All Others — Enter the name, Louisiana Account Identification Number, Federal Employer Identification Number, and the address.</p> <p>Enter the full name, address, and telephone number of the person to whom you authorize to receive your tax matters information. If you wish for the information to be provided electronically, provide the appointee's e-mail address.</p> <p>Mark only the boxes that apply. By marking the boxes, you authorize the representative to perform any and all acts on your behalf, including the authority to sign tax returns, with respect only to the indicated tax matters:</p> <p>Individual income tax, Corporate income/franchise tax, Special Fuels tax, Tobacco tax, Sales and use tax, Withholding tax, Gasoline tax, and other.</p> <p>Mark or list any specific deletions to the acts otherwise authorized in this power of attorney.</p> <p>Original notices and other written communications will be sent only to you, the taxpayer. Your representative may request and receive information by telephone, e-mail or fax. Upon request, the representative may be provided with a copy of a notice or communication sent to you. If you want the representative to request and receive a copy of notices and communications sent to you, check this box.</p> <p>Except for Power(s) of Attorney and Declaration of Representative(s) filed on Form R-7006 (1/11), the filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Louisiana Department of Revenue for the same tax matters and years or periods covered by this document.</p> <p>If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.</p> <p>Under penalties of perjury, I declare that:</p> <p>IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.</p>	<p>R-7006 (1/11)</p> <p>LOUISIANA DEPARTMENT OF REVENUE</p> <p>Power of Attorney and Declaration of Representative</p> <p>PART I. POWER OF ATTORNEY</p> <p>Taxpayer(s) must sign and date this form on page 2. PLEASE TYPE OR PRINT.</p> <p>Your Name or Name of Entity _____ Spouse's Name, if a joint return (or spouse officer, partner or fiduciary, if a business) _____</p> <p>Street Address _____ City _____ State _____ ZIP _____</p> <p>Social Security/Louisiana or Federal ID Number _____ Spouse's Social Security Number (if a joint return) _____</p> <p>I/we appoint the following representative as my/our true and lawful agent and attorney-in-fact to represent me/us before the Louisiana Department of Revenue. The representative is authorized to receive and respect confidential information concerning my/our tax matters, and to perform any and all acts that I/we can perform with respect to my/our tax matters, unless noted below. Modes of communication for requesting and receiving information may include telephone, e-mail, or fax. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to add additional representatives, or the power to execute a request for disclosure of tax returns or return information to a third party.</p> <p>Representative must sign and date this form on page 2, Part II.</p> <p>Name _____</p> <p>Firm _____</p> <p>Street Address _____</p> <p>City _____ State _____ ZIP _____</p> <p>Telephone Number _____</p> <p>Fax Number _____</p> <p>E-mail Address _____</p> <p>Acts Authorized. Mark only the boxes that apply. By marking the boxes, you authorize the representative to perform any and all acts on your behalf, including the authority to sign tax returns, with respect only to the indicated tax matters:</p> <table border="1"> <thead> <tr> <th>Tax Type</th> <th>Years(s) or Period(s)</th> <th>Tax Type</th> <th>Years(s) or Period(s)</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Individual income tax</td> <td>_____</td> <td><input type="checkbox"/> Sales and use tax</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Corporate income/franchise tax</td> <td>_____</td> <td><input type="checkbox"/> Withholding tax</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Special Fuels tax</td> <td>_____</td> <td><input type="checkbox"/> Gasoline tax</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Tobacco tax</td> <td>_____</td> <td><input type="checkbox"/> Other (Please specify) _____</td> <td>_____</td> </tr> </tbody> </table> <p>DELETIONS. Mark or list any specific deletions to the acts otherwise authorized in this power of attorney.</p> <p><input type="checkbox"/> Sign the return(s) for the above tax matters.</p> <p><input type="checkbox"/> Execute an agreement to suspend prescription of tax.</p> <p>R-7006 (1/11) Page 2</p> <p>NOTICES AND COMMUNICATIONS. Original notices and other written communications will be sent only to you, the taxpayer. Your representative may request and receive information by telephone, e-mail or fax. Upon request, the representative may be provided with a copy of a notice or communication sent to you. If you want the representative to request and receive a copy of notices and communications sent to you, check this box <input type="checkbox"/>.</p> <p>REVOCAION OF PRIOR POWER(S) OF ATTORNEY. Except for Power(s) of Attorney and Declaration of Representative(s) filed on Form R-7006 (1/11), the filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Louisiana Department of Revenue for the same tax matters and years or periods covered by this document.</p> <p>Signature of Taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.</p> <p>IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.</p> <p>Taxpayer signature _____ Date (mm/dd/yyyy) _____</p> <p>Spouse signature _____ Date (mm/dd/yyyy) _____</p> <p>Signature of duly authorized representative, if the taxpayer is a corporation, partnership, executor or administrator _____ Title _____ Date (mm/dd/yyyy) _____</p> <p>Part II. DECLARATION OF REPRESENTATIVE</p> <p>Under penalties of perjury, I declare that:</p> <ul style="list-style-type: none"> I am not currently under suspension or disbarment from practice before the Internal Revenue Service. I am authorized to represent the taxpayer(s) identified in Part I for the tax matters specified there; and I am one of the following: (insert applicable letter in table below) <ol style="list-style-type: none"> Attorney—a member in good standing of the highest court of the jurisdiction shown below. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below. Enrolled Agent—a person enrolled to practice before the Internal Revenue Service. Officer—a bona fide officer of the taxpayer organization. Employee—an employee of the taxpayer. Family Member—a member of the taxpayer's immediate family (state the relationship, i.e., spouse, parent, child, brother, or sister). Other (state the relationship, i.e., bookkeeper or friend) _____ Former Louisiana Department of Revenue Employee: As a representative, I cannot accept representation in a matter with which I had direct involvement while I was a public employee. <p>IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.</p> <table border="1"> <thead> <tr> <th>Designation-Insert Above Letter (a-h)</th> <th>State Issuing License</th> <th>State License Number</th> <th>Signature</th> <th>Date (mm/dd/yyyy)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Tax Type	Years(s) or Period(s)	Tax Type	Years(s) or Period(s)	<input type="checkbox"/> Individual income tax	_____	<input type="checkbox"/> Sales and use tax	_____	<input type="checkbox"/> Corporate income/franchise tax	_____	<input type="checkbox"/> Withholding tax	_____	<input type="checkbox"/> Special Fuels tax	_____	<input type="checkbox"/> Gasoline tax	_____	<input type="checkbox"/> Tobacco tax	_____	<input type="checkbox"/> Other (Please specify) _____	_____	Designation-Insert Above Letter (a-h)	State Issuing License	State License Number	Signature	Date (mm/dd/yyyy)					
Tax Type	Years(s) or Period(s)	Tax Type	Years(s) or Period(s)																															
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		Deletions																																
		Notices and Communications																																
		Revocation of Prior Power(s) of Attorney																																
		Signature of Taxpayer(s).																																
		Part II. DECLARATION OF REPRESENTATIVE																																

State	State Resource	Line Header	State Instructions
Maine	2848-ME	PART I – Power of Attorney	
		1 – Taxpayer information	The Taxpayer's identification number may be a social security number ("SSN") or employer identification number ("EIN") depending on the type of taxpayer. Please fill out the taxpayer information section accurately and completely. Note: By providing an email address, you authorize MRS to communicate your confidential information via email to the address provided.
		Section 2 – Representative information	Form 2848-ME allows you to authorize one or more representatives. Representatives must be individuals, i.e., you cannot name a firm as your representative but you can name a person or persons at the firm. Note: By providing an email address, you authorize MRS to communicate your confidential information via email to the address provided.
		Section 3 – Notices and communications	MRS may send copies of notices and other communications relating to the tax matters authorized in section 4 only to the primary representative. Many notices, particularly computer-generated notices, will be sent only to the taxpayer and not to the representative.
		Section 4 – Authority of representatives	This section allows you to specify which tax matters are covered by the POA and what authority you are granting your representative. By default, your representative will have full authority to receive your confidential information and to perform any and all acts you can perform in connection with the matters described in section 4. However, your authorized representative may not delegate their authority to another individual. If you wish to limit your representative's authority, please specifically describe the limitation.
			For this form to be valid, you must select both the tax type and years/periods covered by the POA. If no tax type is selected, the POA will not be accepted.
			You may list current, prior, or future years/periods. You must use specific periods. General references such as "All Years" will not be accepted.
		Section 5 – Taxpayer signature	Note: MRS will not accept a POA for future years/period which begin more than three years from the date the POA is received by MRS. You must sign, print your name, and date the POA for it to be valid. If you filed a joint return and both spouses are appointing the same representative, both spouses must sign. POA forms must be handsigned.
			If you are signing on behalf of the taxpayer, please include your title—e.g., a "CEO" signing on behalf of a corporate taxpayer. You may be asked by MRS to verify your identity and/or provide evidence of authority to sign the POA.
		PART II – Declaration of Representatives	Your representative must indicate their relationship to you and sign and date the form. The POA must be signed by the representative to be valid.

Form

FORM 2848-ME	Power of Attorney	Maine Revenue Services P.O. Box 1060 Augusta, ME 04332-1060
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READ INSTRUCTIONS attached before completing this form. The filing of this form automatically revokes all earlier powers of attorney on file with Maine Revenue Services for the same tax type and years/periods.
 If you previously submitted another Power of Attorney ("POA") and you do not want the prior POA revoked, check here and attach a copy of the POA you would like to remain in effect.

PART I: POWER OF ATTORNEY

1. Taxpayer information (taxpayer/s) must sign and date this form in Section 5 below)

Taxpayer's name		Taxpayer ID Number (SSN or EIN)
Spouse's name (if you filed a joint return and both spouses are appointing the same representative)		Spouse's SSN
Mailing address		City, state, zip
Country (if not United States)	Telephone number	Email address (optional)

2. Representative information

Primary representative name		Firm or company name
Mailing address		City, state, zip
Country (if not United States)	Telephone number	Email address (optional)
Alternate representative name		Firm or company name
Mailing address		City, state, zip
Country (if not United States)	Telephone number	Email address

3. Notices and communications
 Maine Revenue Services may send copies of notices and other communications relating to the matters authorized in section 4 to the primary representative identified above.
Please note: This authorization does not require Maine Revenue Services to send notices to the representative. Many notices, particularly computer-generated notices, will be sent only to the taxpayer and not to the representative.

4. Authority of representative(s)
 The taxpayer(s) named in section 1 appoint the individual(s) named in section 2 to act as their representative(s) with full authority to receive confidential information and to perform any and all acts the taxpayers can perform in connection with the following matters, except the representative(s) may not delegate their authority to another individual. If you wish to limit the authority granted by this POA, please describe the limitation:
 Mark an X in all boxes that apply. The POA will not be valid if this section is left blank. See instructions for additional limitations.

Tax Type	Specific Years/Periods	Tax Type	Specific Years/Periods
<input type="checkbox"/> Individual Income Tax		<input type="checkbox"/> Other (describe)	
<input type="checkbox"/> Corporate Income Tax			
<input type="checkbox"/> Withholding			
<input type="checkbox"/> Sales and Use Tax			

Page 1 of 3 Revised: 5/2019

5. Taxpayer signature
 I certify, under penalty of perjury, that I am the taxpayer identified in section 1 above, or if signing as a corporate officer, that I am a partner, member, manager, or fiduciary acting on behalf of the taxpayer, that I have the authority to execute this POA.

Signature	Print name (and title, if applicable)	Date
Spouse's signature (required if listed above)	Print name	Date

PART II: DECLARATION OF REPRESENTATIVE
 I certify, under penalty of perjury, that I am:

Primary Alternate

A member in good standing of the bar of the highest court of the following jurisdiction: _____

Duly qualified to practice as a certified public accountant in the following jurisdiction: _____

An enrolled agent under U.S. Department of Treasury Circular 230

A bona fide officer of the taxpayer's organization

A full-time employee of the taxpayer

A member of the taxpayer's immediate family

A fiduciary of the taxpayer

Other (explain): _____

Signature – Primary Representative	Print name (and title, if applicable)	Date
Signature – Alternate Representative	Print name (and title, if applicable)	Date

FORMS NOT SIGNED, DATED, OR OTHERWISE INCOMPLETE WILL NOT BE ACCEPTED.

State	State Resource	Line Header	State Instructions		Form														
Maryland	POA 548 Form	Part I- Taxpayer Information For individuals																	
					<div data-bbox="2010 245 2233 280"> <p>MARYLAND FORM 548 POWER OF ATTORNEY</p> </div> <div data-bbox="2010 305 2188 318"> <p>Part I - Taxpayer Personal Information:</p> </div> <div data-bbox="2010 326 2515 435"> <p>Your first name, MI, last name for individual or business name for business _____</p> <p>Spouse's first name, MI, last name for individual _____</p> <p>Your SSN or FEIN for business _____ Spouse's SSN _____ Daytime telephone number _____</p> <p>Home address (number and street) or business address _____ Apt./Ste. number _____</p> <p>City _____ State _____ ZIP code +4 _____</p> <p>The above hereby appoint(s) the following representative(s) as attorney(s)-in-fact:</p> </div> <div data-bbox="2010 456 2515 470"> <p>Part II - Representative(s):</p> </div> <div data-bbox="2010 470 2515 492"> <p>This Power of Attorney will not be valid unless the Representative(s) complete(s) the Declaration of Representative section on Page 2 and sign and date this form.</p> </div> <div data-bbox="2010 500 2515 695"> <p>Representative Name _____</p> <p>Firm Name (if applicable) _____</p> <p>Address line 1 _____ PTIN _____</p> <p>Address line 2 _____</p> <p>Telephone No. _____ Fax No. _____ Email address _____</p> <p>Representative Name _____</p> <p>Address line 1 _____ PTIN _____</p> <p>Address line 2 _____</p> <p>Telephone No. _____ Fax No. _____ Email address _____</p> </div> <div data-bbox="2010 699 2515 784"> <p>Part III - Tax Matters:</p> <table border="1"> <thead> <tr> <th>Type of Tax(es)</th> <th>Tax Form Number</th> <th>Years or Periods</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> </div> <div data-bbox="2010 792 2515 841"> <p>Acts Authorized</p> <p>The representatives are authorized to represent the Taxpayer(s) before the Comptroller of Maryland for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative(s), state this below. List any specific additions or deletions to the acts otherwise authorized by this power of attorney.</p> <p> </p> <p> </p> <p> </p> </div> <div data-bbox="2010 922 2131 943"> <p>CDH RAD-548 09/20</p> </div>	Type of Tax(es)	Tax Form Number	Years or Periods											
Type of Tax(es)	Tax Form Number	Years or Periods																	
					<div data-bbox="2010 1019 2233 1055"> <p>MARYLAND FORM 548 POWER OF ATTORNEY</p> </div> <div data-bbox="2494 1019 2529 1034"> <p>Page 2</p> </div> <div data-bbox="2010 1076 2515 1101"> <p>Taxpayer's SSN or FEIN _____ Taxpayer's Name _____</p> </div> <div data-bbox="2010 1109 2233 1123"> <p>Retention/Revocation of Prior Power(s) of Attorney</p> </div> <div data-bbox="2010 1123 2515 1144"> <p>By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Comptroller of Maryland for the same tax matters and years or periods covered by this document.</p> </div> <div data-bbox="2010 1144 2300 1159"> <p>If you do not want to revoke a prior power of attorney, check here <input type="checkbox"/></p> </div> <div data-bbox="2010 1167 2357 1182"> <p>You must attach a copy of any Power of Attorney you want to remain in effect.</p> </div> <div data-bbox="2010 1190 2123 1205"> <p>Signature of Taxpayer(s)</p> </div> <div data-bbox="2010 1205 2515 1235"> <p>If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the Taxpayer, I certify that I have the authority to execute this form on behalf of the Taxpayer. If other than the Taxpayer, print the name here and sign below.</p> </div> <div data-bbox="2010 1252 2515 1292"> <p>Your signature _____ Date _____ Title, if business taxpayer or if other than individual taxpayer _____</p> <p>Spouse's signature if filing jointly _____ Date _____ Telephone number if other than the Taxpayer _____</p> </div> <div data-bbox="2010 1297 2322 1312"> <p>If not signed and dated, this power of attorney will not be processed.</p> </div> <div data-bbox="2010 1320 2515 1334"> <p>Declaration of Representative Representative(s) must complete this section and sign below.</p> </div> <div data-bbox="2010 1334 2515 1459"> <p>Under penalties of perjury, I declare that:</p> <ul style="list-style-type: none"> I am not currently under suspension or disbarment from practice within the State of Maryland or in any jurisdiction; I have verified the identity of the taxpayer described under Taxpayer Personal Information and that the person signing as the authorized taxpayer is the same person described under Taxpayer Personal Information; I am aware of regulations governing the practice of attorneys, certified public accountants, public accountants, enrolled agents and others; and the penalties for false or fraudulent statements provided; I am authorized to represent in Maryland, the Taxpayer(s) identified for the tax matter(s) specified herein; and I am one of the following: <ol style="list-style-type: none"> A member in good standing of the bar of the highest court of the jurisdiction shown below. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below. An Enrolled Agent. </div> <div data-bbox="2010 1466 2515 1481"> <p>Attach government-issued photo identification for individual or business taxpayer if representative</p> </div>														

- Attach government-issued photo identification for individual or business taxpayer if representative designation is item 4-10. Representative identification is not required.**
4. A Maryland Registered Individual Tax Preparer.
 5. A bona fide officer of the Taxpayer.
 6. A full-time employee of the Taxpayer.
 7. A member of the Taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 8. A general partner of the Taxpayer (partnership).
 9. A fiduciary for the Taxpayer (Estate or trust).
 10. Other (attach statement).

Designation—insert appropriate number from above list	Jurisdiction (state)	Signature	Identification Number (ID#, CN, EA, Certification or Federal Employer Identification Number)	Date

An incomplete Form 548 will not be processed.

State	State Resource	Line Header	State Instructions	Form
Massachusetts	M-2848			
		Part 1. Power of Attorney		
		A. Taxpayer's name, identification number and address.	<p>a. For individuals. Enter you name, social security number and address in the space provided. If joint returns involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and social security number and your spouse's address (if different).</p> <p>b. For a corporation, partnership or association. Enter the name, federal identification number and business address. If the Power of Attorney for a partnership will be used in a tax matter in which the name and social security number of each partner have not previously been sent to DOR, list the name and social security number of each partner in the available space at the end of the form or on an attached sheet.</p> <p>c. For a principal reporting corporation. Enter the name, federal identification number and business address of the principal reporting corporation.</p> <p>d. For a trust. Enter the name, title and address of the fiduciary, and the name and federal identification number of the trust.</p> <p>e. For an estate. Enter the name, title and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate is the decedent's social security number and includes the federal identification number if the estate has one.</p>	
		B. Appointee(s) and tax matters and years or periods.	<p>Enter the name(s), address(es) and telephone number(s) of the individual(s) you appoint. Your representative must be an individual and may not be an organization, firm or partnership.</p> <p>Consider each tax imposed by the Commonwealth for each tax period as a separate tax matter. In the columns provided, clearly identify the type(s) of tax(es) and the year(s) or period(s) for which the power is granted. You may list any number of years or periods and types of taxes on the same power of attorney. If the matter relates to estate tax, enter the date of the taxpayer's death instead of the year or period.</p> <p>If the power of attorney will be used in connection with a penalty that is not related to a particular tax type, such as personal income or corporate, enter the section of the General Laws which authorizes the penalty in the "type of tax" column.</p>	
		C. Powers granted by Form M-2848.	<p>Your signature on Form M-2848 authorizes the individual(s) you designate (your representative or "attorney-in-fact") generally to perform any act you can perform. This includes executing waivers and offers of waivers of restrictions on assessment or collection of deficiencies in taxes, and waivers of notice of disallowance of a claim for credit or refund. It also includes executing consents extending the legally allowed period for assessment or collection of taxes. The authority does not include the power to substitute another representative (unless specifically added to Form M-2848) or the power to receive refund checks.</p> <p>If you do not want your representative to be able to perform any of these or other specific acts, or if you want to give your representative the power to delegate authority or substitute another representative, insert language excluding or adding these acts in the blank space provided.</p>	

Rev. 7/14
Massachusetts
Department of
Revenue

Form M-2848 Power of Attorney and Declaration of Representative

See separate instructions. Please print or type.

Part 1. Power of Attorney

A Name of taxpayer(s) or principal reporting corporation _____ Social Security number(s) _____
Number and street, including apartment number or rural route _____ Federal identification number _____
City/Town _____ State _____ Zip _____

B Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Name	Address	Phone number and e-mail address

Type of tax (individual, corporate, etc.)	Year(s) or period(s) (date of death if estate tax)

C The attorney(s)-in-fact (or any of them) are authorized, subject to any limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters, such as the authority to sign any agreements, consents or other documents. The authority does not include the power to substitute another representative (unless specifically added below) or the power to receive refund checks.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

F If the power of attorney is granted to a person other than an attorney, certified public accountant, public accountant or enrolled agent, the taxpayer(s) signature must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s) (check and complete one):
 I/we (lower to and signed in the presence of the two disinterested witnesses whose signatures appear here: _____ Date _____
Signature of witness _____ Date _____
 appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.
Signature of notary _____ Date _____

Part 2. Declaration of Representative. All representatives must complete this section.
I declare that I am not currently under suspension or disbarment from practice within the Commonwealth or in any jurisdiction, that I am aware of regulations governing the practice of attorneys, certified public accountants, public accountants, enrolled agents and others, and that I am one of the following:
1 a member in good standing of the bar of the highest court of the jurisdiction shown below;
2 duly qualified to practice as a certified public accountant or public accountant in the jurisdiction shown below;
3 enrolled as an agent under the requirements of Treasury Department Circular No. 250;
4 a bona fide officer of the taxpayer organization or principal reporting corporation;
5 a full-time employee of the taxpayer;
6 a member of the taxpayer's immediate family (spouse, parent, child or sibling);
7 a fiduciary for the taxpayer;
8 other (attach statement)
and that I am authorized to represent the taxpayer identified in Part 1 for the tax matters specified there.

Designation (insert appropriate number from above list)	Jurisdiction (state, etc.) or enrollment card number	Signature	Date

		D. Where you want copies to be sent.	The Department of Revenue routinely sends originals of all notices to the taxpayer. You may also have copies of all notices and all other written communications sent to your representative. Please check box 1 if you want copies of all notices or all communications sent to the first appointee named at the top of the form. Check box 2 if you want copies sent to one of your other appointees. In this case, list the name of the appointee.						
		E. Signature of taxpayer(s).	For individuals: If a joint return is involved and both spouses will be represented by the same individual(s), both must sign the power of attorney unless one authorizes the other (in writing) to sign for both. In that case, attach a copy of the authorization. However, if the spouses are to be represented by different individuals, each may execute a power of attorney.						
			For a partnership: All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if under state law the partner has authority to bind the partnership						
			For a corporation or association: An officer having authority to bind the entity must sign.						
			For a principal reporting corporation: An officer having authority to bind the principal reporting corporation of a combined group.						
			If you are signing the power of attorney for a taxpayer who is not an individual, such as a corporation or trust, please type or print your name on the line below the signature line at the bottom of the form.						
		F. Notarizing or witnessing the power of attorney.	A notary public or two individuals with no stake in the tax matter must witness a power of attorney unless it is granted to an attorney, certified public accountant, public accountant or enrolled agent.						
		Part 2. Declaration of Representative	Your representative must complete Part 2 to make a declaration containing the following:						
			1. A statement that the representative is authorized to represent you as a certified public accountant, public accountant, attorney, enrolled agent, member of your immediate family, etc. If entering "eight" in the "designation" column, attach a statement indicating your relationship to the taxpayer.						
			2. The jurisdiction recognizing the representative, if applicable. For an attorney, certified public accountant or public accountant: Enter in the "jurisdiction" column the name of the state, possession, territory, commonwealth or District of Columbia that has granted the declared professional recognition. For an enrolled agent: Enter the enrollment card number in the "jurisdiction" column.						
			3. The signature of the representative and the date signed.						

State	State Resource	Line Header	State Instructions	Form
Michigan	Form 151	PART 1: TAXPAYER OR DEBTOR INFORMATION	Name, FEIN, address, SSN, Spouses SSN, Email Address, Phone Number and Fax Number	<p>Michigan Department of Treasury 151 (Rev. 07-19)</p> <p style="text-align: right;">Issued under authority of Public Act 122 of 1941.</p> <p style="text-align: right;">Reset Form</p> <p>Authorized Representative Declaration (Power of Attorney) INSTRUCTIONS: Use this form to authorize the Michigan Department of Treasury to communicate with a named individual or entity acting on your behalf. Also use this form to designate a representative to receive copies of correspondence regarding a particular tax dispute (other than City Income Tax). All information designated as "required" must be supplied for this authorization to be effective.</p> <p>PART 1: TAXPAYER OR DEBTOR INFORMATION</p> <p>Taxpayer's Name (Required if business, include any DBA, trade or assumed name. If filing joint return, include spouse's name.) FEIN, ME or TR Number (Required for business taxes)</p> <p>Taxpayer or Business Address (Required) Taxpayer's Social Security Number (Required if no FEIN, ME, or TR Number listed) Spouse's Social Security Number</p> <p>Taxpayer's E-mail Address Daytime Telephone Number (Required) Fax Number</p> <p>PART 2: REVOCATION OF AUTHORITY</p> <p>To revoke the authority of your current representative, check the applicable box in this section. Check only ONE box.</p> <p><input type="checkbox"/> I revoke all prior authorizations. I will represent myself.</p> <p><input type="checkbox"/> I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5. I will represent myself.</p> <p><input type="checkbox"/> I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5 and appoint a new representative in Part 3 who is authorized under Part 4 and/or 5.</p> <p>PART 3: REPRESENTATIVE APPOINTMENT</p> <p>Your representative may be an entity or an individual. If you designate an entity you must also provide an individual as a contact. If no start date is indicated the authorization is effective as of the date this form is signed. If no expiration date is indicated the authorization is effective until revoked.</p> <p>Authorized Representative's Name (Required) Contact Name (Required if an entity is named)</p> <p>Authorized Representative's Address (Required) Telephone Number (Required) Fax Number</p> <p>Authorization Start Date (mm/dd/yyyy) Authorization Expiration Date (mm/dd/yyyy)</p> <p>Authorized Representative's E-mail Address</p> <p>PART 4: TYPE OF AUTHORITY</p> <p>If you check a box, you authorize your representative to act in that capacity:</p> <p><input type="checkbox"/> 1. Receive and inspect confidential information (upon request only). (To have your representative receive copies of all future letters and notices involving a tax dispute [other than City Income Tax], you must complete Part 5.)</p> <p><input type="checkbox"/> 2. Make oral or written presentation of fact or argument.</p> <p><input type="checkbox"/> 3. Sign returns.</p> <p><input type="checkbox"/> 4. Enter into agreements. (You may restrict authority in boxes 1-4 to a specific matter (not required). Tax Type, Debt or Fee () Years) or period(s) ()</p> <p><input type="checkbox"/> 5. All of the above.</p> <p>PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax)</p> <p>By checking this box, you are directing Treasury to send a copy of all future notices and letters involving a particular tax dispute to your representative named in Part 3 under section 6 of the Revenue Act (MCL 205.6). This dispute is for year(s) () and () and are both required if this box is checked. (Tax and year(s) or period(s))</p> <p>PART 6: TAXPAYER OR DEBTOR AUTHORIZATION</p> <p>By signing this form, I authorize Treasury to communicate with my representative consistent with the authority granted.</p> <p>Signature (Required) First Name (Required) Title (Required if a business) Date (Required)</p> <p>Spouse's Signature First Name Title Date (Required if spouse signs)</p> <p>TREASURY USE ONLY</p> <p><input type="checkbox"/> Accepted <input type="checkbox"/> Rejected Division Name Reviewer Initials</p>
		PART 2: REVOCATION OF AUTHORITY	Complete Part 2 if you want to revoke your representative's authority in whole or in part or all prior authorizations. After you revoke your representative's authority, you may represent yourself, or you may appoint a new representative.	
		PART 3: REPRESENTATIVE APPOINTMENT	If you appoint an entity as your representative, then any individual within that entity is authorized to act on your behalf. For example, if you appoint the XYZ Law Firm as your representative, any attorney or paralegal from that firm is authorized to act on your behalf. The "Contact Name" is only to ensure that information sent to the entity is directed to the individual overseeing your representation. The contact name is NOT your sole authorized representative.	
			Appointing an individual as your representative. If you appoint a specific individual as your representative, then only that individual is authorized to act on your behalf. Treasury will only discuss with or disclose information to that individual. For example, if a specific attorney at the XYZ Law Firm is named as your representative, Treasury will not discuss with or disclose information to any other attorney or paralegal at the same firm.	
		PART 4: TYPE OF AUTHORITY	General or limited. You may grant your representative general or limited authority to act on your behalf. The actions that your representative may take will depend on the boxes that you check in Part 4. Confidential information (box 1) will only be provided upon request; Treasury will not automatically send confidential information to your representative. If you check box 5 in Part 4, you are granting your representative general authority to act on your behalf regarding any tax return and any debt. However, granting your representative general authority does not give the representative the right to receive future copies of letters and notices unless Part 5 is also completed.	
		PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax)	NOTE: This part does not apply to City Income Tax.	

If you complete Part 5, you must identify on the line in Part 5 a single tax matter that is in dispute. The dispute may cover more than one tax period or year. If you have more than one dispute with Treasury and want your representative to receive copies of future notices and letters with respect to those additional disputes, you must fill out a separate form for each dispute. Part 5 does not give a representative authority to act on your behalf. You must give your representative authority to act on your behalf by checking one or more boxes in Part 4 if you want your representative to do more than just receive future notices and letters. Only one representative can be authorized to receive future letters and notices regarding a specific tax dispute under Part 5. Treasury will only send future letters and notices to the person identified on the most recent form. If you appoint an entity as your representative, future letters and notices will be sent to the attention of the first "Contact Name."

PART 6: TAXPAYER OR DEBTOR AUTHORIZATION

Signature, Printed Name, Title and Date

State	State Resource	Line Header	State Instructions
Minnesota	Rev184b		
		Business Taxpayer	
			<p>1 Enter the business taxpayer's name and contact information.</p> <p>2 Enter the Federal Employer ID number (FEIN), or Minnesota Tax ID number.</p> <p>For businesses filing combined business returns, enter the name and ID number for the entity</p> <p>3 responsible for filing returns.</p>
		Primary Appointee	<p>Eligibility: The appointee must be eligible to represent the business with the department.</p> <p>The taxpayer may not appoint:</p> <ul style="list-style-type: none"> • A person barred or suspended from practice as an attorney or accountant • A person barred or suspended from practice before the IRS • An employee of the department • A former department employee within one year of leaving the department <p>Enter the appointee's name and contact information. An appointee is a person selected to represent the taxpayer before the department. The taxpayer may have more than one appointee, but only the primary appointee can be selected to receive mailed correspondence from the department.</p> <p>For additional appointees, complete page 2 of Form REV184b. Include additional pages, if needed.</p> <p>Note: The taxpayer is responsible for keeping the appointees informed of changes to its account.</p>
		Authority Granted	
			<p>5 Choose whether to grant the appointee full authority or to limit authority to specific issues.</p> <p>Limited Authority allows the appointee to act on specific tax or debt issues.</p> <ul style="list-style-type: none"> • By tax type or issue • By year or filing period is optional. If no year is provided, authority applies to all periods. <p>Full Authority allows your appointee to act on your behalf for your tax and debt issues.</p> <p>Choose an expiration date for the POA if applicable. To have the POA end on a specific date, enter the month, day, and year (enter as MM/DD/YY). If no date is provided, the POA and additional powers will remain in effect until removed.</p>
		Additional Powers	
			<p>6 Choose additional powers to give the appointee.</p> <ul style="list-style-type: none"> • Communicate by email Allows the appointee to communicate with the department by email. Note: Transmit return information at your own risk. Email is not secure. The department is not liable for damages caused by interception of emails. • Sign returns and other forms This does not authorize the appointee to endorse or negotiate any checks or other payments issued by the department. • Add additional appointees Allows the primary appointee to authorize additional appointees. Note: The appointee may only grant authority over tax types or issues authorized in the Authority Granted section. • Execute agreements Allows the appointee to enter into contracts and other binding agreements on behalf of the taxpayer. • Authorize disclosure to third parties Allows the appointee to authorize the department to share return information with people outside the department. Appointees may discuss the taxpayer's account with people they employ or supervise, even if this box is not checked.

Form

DEPARTMENT OF REVENUE
Form REV184b, Business Power of Attorney
 Read instructions before completing this form.
 To grant authority for an individual or sole proprietor, complete Form REV184L, Individual or Sole Proprietor Power of Attorney.

Business Taxpayer

Business Taxpayer Name: _____ Minnesota or Federal Employer Identification Number (FEIN): _____
 Street Address or PO Box: _____ Phone Number: _____
 Apt. or Suite: _____ County: _____ Business Return Filing Only Name (if applicable): _____
 City: _____ State: _____ ZIP Code: _____ Filing Entity FEIN or Taxpayer Identification Number: _____

Primary Appointee

Name of Appointee: _____ Attorney Number, Accountant Number, or PTIN: _____
 Street Address or PO Box: _____ Phone Number: _____
 Apt. or Suite: _____ Fax Number: _____
 City: _____ State: _____ ZIP Code: _____ Email Address: _____

If appointing more than one person, enter on page 2 of this form.

The person named above, and anyone included on the attached list, is appointed to access the taxpayer's information and represent it before the Minnesota Department of Revenue. Check the box for **Limited Authority** or **Full Authority**. This authority does not cover powers listed in the **Additional Powers** section below, unless indicated.

Limited Authority
 The appointee is authorized to act on behalf of the taxpayer, but only for the following:
 Type of Tax (check in Business Income, Sales, Withholding or Debt Issue): _____ Tax Form Name or Number (if applicable): _____ Years or Periods (if both blank, applies to all): _____

Full Authority
 The appointee is authorized to act on behalf of the taxpayer for all tax and debt issues for all years or periods.

Authority Granted

Add the following powers to the appointee's limited or full authority (check any that apply):
 Communicate with the department by email Add additional appointees (Primary Appointee only)
 Sign returns and other tax forms Receive all mail except refunds (see instructions) (Primary Appointee only)
 Control status of delinquencies to assess tax Authorize the department to release return information to third parties
 Execute agreements

Signature

The Power of Attorney is not valid until it is signed and dated by someone with legal authority to sign agreements on behalf of the business taxpayer. It is only valid if the legal authority to sign this form is:

Signature: _____ Date: _____ Address: _____ Business Taxpayer
 Signature: _____ Date: _____ Address: _____ Business Taxpayer

REV184B and Title: _____ Phone Number: _____ Fax: _____ State: _____ ZIP Code: _____

Send a signed copy of this form to the department.
 Mail: Minnesota Department of Revenue, Mail Station 4123, 600 N. Robert St., St. Paul, MN 55146
 Fax: 651-556-5219
 Email: REV184B.POA@state.mn.us

Rev. 1/19

Form REV184b, Page 2 — Additional Appointees

Name of Business Taxpayer: _____ Date of Birth: _____

Include any additional appointees below. Additional appointees only have authority over matters chosen in the **Authority Granted** and **Additional Powers** sections on page 1.

Additional Appointee 1

Name of Appointee: _____ Attorney Number, Accountant Number, or PTIN: _____
 Street Address or PO Box: _____ Phone Number: _____
 Apt. or Suite: _____ Fax Number: _____
 City: _____ State: _____ ZIP Code: _____ Email Address: _____

Additional Appointee 2

Name of Appointee: _____ Attorney Number, Accountant Number, or PTIN: _____
 Street Address or PO Box: _____ Phone Number: _____
 Apt. or Suite: _____ Fax Number: _____
 City: _____ State: _____ ZIP Code: _____ Email Address: _____

Additional Appointee 3


Name of Appointee: _____ Attorney Number, Accountant Number, or PTIN: _____
 Street Address or PO Box: _____ Phone Number: _____
 Apt. or Suite: _____ Fax Number: _____
 City: _____ State: _____ ZIP Code: _____ Email Address: _____

Additional Appointee 4

Name of Appointee: _____ Attorney Number, Accountant Number, or PTIN: _____
 Street Address or PO Box: _____ Phone Number: _____
 Apt. or Suite: _____ Fax Number: _____
 City: _____ State: _____ ZIP Code: _____ Email Address: _____

Attach additional copies of this page, as needed.

			<ul style="list-style-type: none"> • Receive all mail except refunds Authorizes the department to mail letters, legal notices, and tax information directly to the primary appointee only. Any refunds or letters relating to refunds will be sent directly to the business. Note: The business may still receive copies of some mail from the department in certain circumstances.					
			This power is effective only for the tax types or issues granted to the primary appointee. If the business is only granting authority for specific years or periods, this option is not available. All mail will go directly to the business. Mail will go to the most recently designated person, replacing designations from a prior POA.					
		Signature						
			Owners, officers, or authorized agents: Sign, date, print your name and title, and enter your contact information. This POA is not valid until it is signed and dated by someone with legal authority to sign it We reserve the right to request additional information as needed to verify identity and authority to sign.					
			8 Send the form to the department using only one of the following:					
			<ul style="list-style-type: none"> • Mail: Minnesota Department of Revenue, Mail Station 4123, 600 N. Robert St., St. Paul, MN 55146 					
			<ul style="list-style-type: none"> • Fax: 651-556-5210 					
			<ul style="list-style-type: none"> • Fax: 651-556-5210 					

State	State Resource	Line Header	State Instructions	Form																																																																								
Mississippi	21-002-13	PART I POWER OF ATTORNEY		 <p style="text-align: center;">POWER OF ATTORNEY AND DECLARATION OF REPRESENTATION</p> <p>PART I POWER OF ATTORNEY</p> <table border="1" style="width: 100%;"> <tr> <td colspan="2">Taxpayer(s) Information</td> <td colspan="2">For DOR Use Only</td> </tr> <tr> <td>Taxpayer Name(s) and Mailing Address</td> <td>Taxpayer Social Security Number</td> <td>Received by:</td> <td>Name _____</td> </tr> <tr> <td></td> <td>Spouse Social Security Number</td> <td>Phone:</td> <td>Phone _____</td> </tr> <tr> <td></td> <td>Federal ID Number (FEIN)</td> <td>Date:</td> <td>Date _____</td> </tr> </table> <p>Hereby appoint(s) the following representative(s):</p> <p>Representative Information</p> <table border="1" style="width: 100%;"> <tr> <td>Name and Mailing Address</td> <td>Phone Number () _____</td> </tr> <tr> <td></td> <td>FAX Number () _____</td> </tr> <tr> <td>Name and Mailing Address</td> <td>Phone Number () _____</td> </tr> <tr> <td></td> <td>FAX Number () _____</td> </tr> <tr> <td>Name and Mailing Address</td> <td>Phone Number () _____</td> </tr> <tr> <td></td> <td>FAX Number () _____</td> </tr> </table> <p>To represent the taxpayer(s) before the Mississippi Department of Revenue in:</p> <table border="1" style="width: 100%;"> <tr> <th>Tax Matter(s)</th> <th>Account Number</th> <th>Tax Period</th> </tr> <tr> <td>(Tax Year, Income, Franchise, Sales, Insurance Premium, etc.)</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table> <p>Acts Authorized</p> <p>I (we) as the taxpayer(s) give authorization to the representative(s) to receive and inspect confidential tax information and to perform any and all acts that the taxpayer(s) can perform with respect to the matters concerning the taxes and accounts described under Tax Matter(s) above, for example, the authority to sign any agreements, consents or other documents and to represent the taxpayer(s) in any informal or formal proceeding involving the Department of Revenue. The authority of the representative(s) does not and cannot include the power to substitute another representative or to request that tax return(s) or other confidential tax information of the taxpayer(s) be inspected by or disclosed to another person. The authority also does not include the authority to receive tax refund checks or to sign returns unless specifically added below.</p> <p>List any specific additions or deletions to the acts otherwise authorized by this Power of Attorney:</p> <p>Additions: _____</p> <p>Deletions: _____</p> <p>The Department of Revenue may reject a submission due to incompleteness, lack of specificity, or inappropriateness.</p> <p>DEPARTMENT OF REVENUE P.O. BOX 1033 JACKSON, MS 39215-1033 Phone: 601-923-7000</p> <hr/> <p style="text-align: center;">DOR Power of Attorney, Form 21-002</p> <p>Retention/Revocation of Prior Power(s) of Attorney</p> <p>The filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Department of Revenue for the same tax matter(s) covered by this document. If you do not want to revoke a prior Power or Attorney, check here <input type="checkbox"/> and ATTACH A COPY OF THE POWER(S) OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.</p> <p>Who Must Sign and What Documentation of Authority Must Be Attached</p> <p>If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. A corporation or subsidiary MUST contain the signatures of a principal officer and the secretary or other officer. A guardian, executor, receiver, administrator, conservator or trustee MUST attach the appropriate documentation granting the authority from the court or taxpayer.</p> <p>Signing is Certification Under Oath Subject to Penalty of Perjury</p> <p>The person(s) signing this Power of Attorney and Declaration of Representations certifies under oath that all the information contained in this document is true and correct and that he, she or they have the authority to sign this document as the taxpayer(s) or on behalf of the taxpayer(s) and acknowledge that this Power of Attorney and Declaration of Representation is being signed under the penalty of perjury pursuant to Miss. Code Ann. § 27-3-83(5).</p> <p>IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.</p> <table border="1" style="width: 100%;"> <tr> <td>Signature</td> <td>Date</td> <td>Title (if applicable)</td> </tr> <tr> <td>Print Name</td> <td>Phone Number</td> <td>FAX Number</td> </tr> <tr> <td>Signature</td> <td>Date</td> <td>Title (if applicable)</td> </tr> <tr> <td>Print Name</td> <td>Phone Number</td> <td>FAX Number</td> </tr> </table> <p>PART II DECLARATION OF REPRESENTATIVE</p> <p>Under penalties of perjury and Miss. Code Ann. §97-7-10, I declare that:</p> <ol style="list-style-type: none"> I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and I am one of the following: <ul style="list-style-type: none"> a. Attorney b. Certified Public Accountant c. Officer d. Full-time employee e. Family Member f. Enrolled Agent g. Other _____ <p>IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.</p> <table border="1" style="width: 100%;"> <tr> <th>Designation - Insert Above letter (a-g)</th> <th>State Issuing License</th> <th>State License Number</th> <th>Signature</th> <th>Date</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>DEPARTMENT OF REVENUE P.O. BOX 1033 JACKSON, MS 39215-1033 Phone: 601-923-7000</p>	Taxpayer(s) Information		For DOR Use Only		Taxpayer Name(s) and Mailing Address	Taxpayer Social Security Number	Received by:	Name _____		Spouse Social Security Number	Phone:	Phone _____		Federal ID Number (FEIN)	Date:	Date _____	Name and Mailing Address	Phone Number () _____		FAX Number () _____	Name and Mailing Address	Phone Number () _____		FAX Number () _____	Name and Mailing Address	Phone Number () _____		FAX Number () _____	Tax Matter(s)	Account Number	Tax Period	(Tax Year, Income, Franchise, Sales, Insurance Premium, etc.)									Signature	Date	Title (if applicable)	Print Name	Phone Number	FAX Number	Signature	Date	Title (if applicable)	Print Name	Phone Number	FAX Number	Designation - Insert Above letter (a-g)	State Issuing License	State License Number	Signature	Date															
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			a. Attorney																																																																									
			b. Certified Public Accountant																																																																									
			c. Officer																																																																									
			d. Full-time employee																																																																									
			e. Family Member																																																																									
			f. Enrolled Agent																																																																									
			g. Other																																																																									

Form 2877 (Revised 04-2017)

Mail to:	(Personal Tax)	(Motor Fuel Tax)	(Cigarette or Other Tobacco Products Tax)
Business Tax	Taxation Division	Taxation Division	Taxation Division
Taxation Division	Taxation Division	Taxation Division	Taxation Division
P.O. Box 387	P.O. Box 2225	P.O. Box 300	P.O. Box 811
Jefferson City, MO 65105-0387	Jefferson City, MO 65105-2225	Jefferson City, MO 65105-0300	Jefferson City, MO 65105-0811
Phone: (873) 751-1880	Phone: (873) 751-3555	Phone: (873) 751-3555	Phone: (873) 751-3163
Fax: (873) 622-1722	Fax: (873) 622-1722	Fax: (873) 622-1720	Fax: (873) 622-1720
E-mail: business@tax.dor.mo.gov	E-mail: taxes@tax.dor.mo.gov	E-mail: taxes@tax.dor.mo.gov	E-mail: taxes@tax.dor.mo.gov


If this is being submitted in response to an audit, please fax to (873) 622-4932.


Visit <https://dor.mo.gov/> for additional information.




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State	State Resource	Line Header	State Instructions
Montana	POA	Part I	
		Section 1. Taxpayer Information	<p>Individual. Enter your name, personal address, social security number (SSN), telephone number, individual taxpayer identification number (ITIN), and/or federal employee identification number (FEIN) if applicable. Do not use your representative's address or post office box for your own. If you file a tax return that includes a sole proprietorship business (federal Schedule C) and the matters for which you are authorizing the listed representative(s) to represent you include your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business FEIN as your taxpayer identification numbers. If the tax matter concerns a joint return, a separate power of attorney form is required for each spouse.</p>
			<p>C Corporation, S corporations, partnership, limited liability company or association. Enter the name, business address, federal employer identification number (FEIN), and telephone number. If this form is being prepared for C corporations filing a combined tax return, a list of subsidiaries is not required. This power of attorney applies to all members of the combined tax return.</p>
			<p>Trust. Enter the name, title, address of the trustee, the name and FEIN of the trust and telephone number.</p>
			<p>Estate. Enter the name of the decedent as well as the name, title and address of the decedent's personal representative. Enter the estate's FEIN for the taxpayer identification number or, if the estate does not have an FEIN, the decedent's SSN (or ITIN).</p>
		Section 2. Authorization of Representative	<p>Enter your representative's full legal name. Only individuals may represent you before the Department of Revenue. Use the identical full name on all submissions and correspondence. Enter the representative's telephone number, address or post office box, and e-mail address, if applicable.</p>


Form



**Power of Attorney
Authorization to Disclose Information**
Please type or print. See instructions on page 3.

 File online at revenue.mt.gov on TAP.

PART I

Caution! Any taxpayers who would like to designate someone else to represent him or her before the Department of Revenue must complete and submit this form. Spouses filing a joint return must each complete a separate form. This form will not be honored for any purpose other than representation before the Department of Revenue. This form cannot be used for any other purpose other than designating representation before the Department of Revenue.

Notice: The department will accept federal Form 2848 as creating a power of attorney for representation before the Department of Revenue if the form is completed and in Part I, Section 3. Matters, the taxpayer identifies "Montana" and the type of tax, tax form number, and year(s) or period(s) that the representative is authorized to discuss with the Department of Revenue. If you use the federal form, you must provide a copy to the Department of Revenue.

1. Taxpayer Information. Taxpayers must sign and date this power of attorney form on page 2, section 6.

Taxpayer Name and Address	Taxpayer Identification Number(s)
	Telephone Number

hereby appoints the following representative(s) as attorney(s)-in-fact:

2. Representative(s) See page 2 Part II to sign.

Name and Address	PTIN
	Telephone Number
	FAX Number
	Email Address
Name and Address	PTIN
	Telephone Number
	FAX Number
	Email Address

to represent the taxpayer before the Montana Department of Revenue for the following matters:

3. Tax Matters and Tax Years Covered by This Form
Your representative is authorized to request, receive and discuss confidential information for the tax types and tax years you authorize by checking the appropriate boxes below and inserting the exact tax years. You may include tax periods that end no later than three years after the date the form was received by Department of Revenue. If tax matters and tax periods are not specified, you are authorizing the representative access to all tax matters and years until you revoke such authorization.

<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Rental Vehicle Tax	<input type="checkbox"/> Insert exact tax years _____
<input type="checkbox"/> Corporation Income Tax	<input type="checkbox"/> Withholding Tax	<input type="checkbox"/> Insert exact tax years _____
<input type="checkbox"/> S Corporation	<input type="checkbox"/> Lodging Facilities Tax	
<input type="checkbox"/> Partnership	<input type="checkbox"/> Combined Oil and Gas Tax	
	<input type="checkbox"/> Other, please specify below _____	

4. Acts Authorized by This Form
Check the box that best describes what authorization you are delegating to your representative.

Representation. Department employees can provide confidential information to the representative and discuss the information.

Information sharing. Department employees can provide confidential information to the representative, but cannot discuss the information.

Decision-making authority. Department employees can provide confidential information to a representative, can discuss the information and the representative can act on the taxpayer's behalf for all purposes, including settlement and waiver of appeal rights.

5. Revocation of Prior Power(s) of Attorney
 Check this box if you want all prior POAs revoked. If you are a representative and want to withdraw an existing POA, write WITHDRAW across the top of the existing form. See instructions on page 3.

6. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the spouses each file a separate power of attorney even if the same representative(s) is/are appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, fiduciary, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

If not signed and dated, this power of attorney will not be in effect and the taxpayer will be notified.

Signature _____	Date _____	Title (if applicable) _____
Print Name _____	Print name of Taxpayer from Line 1 (if other than individual) _____	

PART II. Declaration of Representative

I declare that:

- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a. Attorney - licensed to practice law in the jurisdiction shown below.
 - b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent or Licensed Public Accountant, etc.
 - d. Officer - a bona fide officer of the taxpayer's organization.
 - e. Full time employee - a full time employee of the taxpayer.

			<p>If a trust, estate, guardianship or conservatorship wants an individual other than the personal representative, trustee or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee or other fiduciary must complete this form and designate the other individual with the power of attorney. Otherwise, the personal representative, trustee or other fiduciary has the requisite authority to handle tax matters before the Department of Revenue and need not complete this form.</p>				
		Section 3. Tax Matters and Tax Years Covered by the Form	<p>Indicate, by checking the appropriate boxes, what tax types you are authorizing your representative to inspect, receive and discuss with the Department of Revenue.</p>				
			<p>You may list any tax years or periods that have already ended as of the date you sign the form.</p>				
			<p>If the matter relates to estate tax, enter the date of the decedent's death instead of a tax year.</p>				
			<p>If the tax matter and tax periods aren't specified, you are authorizing the representative access to all tax matters and years until you revoke their authorization.</p>				
		Section 4. Acts Authorized by This Form	<p>If you are providing authorization to another individual, check one of the three boxes depending on what authorization you are providing to your representative. A disclosure authorized by this form may take place by telephone, letter, facsimile, email or a personal visit.</p>				
			<p>Note: Checking the "yes" box on the individual tax return answering the question "Do you want to allow another person (third party designee) to discuss this return with us?" authorizes the Department of Revenue employees to discuss the tax return itself with the third party designee. Any other issues, such as outstanding tax liabilities, cannot be discussed without a completed power of attorney form.</p>				
		Section 5. Revocation of Prior Power(s) of Attorney	<p>Taxpayer Revocation. Check the box if you want all prior POAs revoked.</p>				
			<p>Revocation Withdraw by Representative. If you are a representative and want to revoke an existing POA, write REVOKE across the top of the form and submit the form as indicated on page 4.</p>				
		Section 6. Signature	<p>Individual. You must sign and date the form. If a joint return has been filed, your spouse must execute his or her own Montana power of attorney to designate a representative.</p>				
			<p>Corporation or association. An officer having authority to bind the corporation must sign.</p>				

f. Family member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, step-parent, step-child, brother, or sister)
g. Other

Representative Signature. See instructions on page 4.

Designation - Insert Letter from Above (a-g)	Relationship to Taxpayer (see instructions for Part II)	Signature	Date

Filing this Form

► **File Online on Taxpayer Access Point** at <https://tap.dor.mt.gov>. Under the Business Section, select *Adopt Power of Attorney*

► **Fax to:** (406) 444-7723.

Or, if you are already working with a department employee, fax your completed form to the number provided by that person.

► **Mail the completed form to:**
Montana Department of Revenue
340 N. Last Chance Gulch
PO Box 5805
Helena, MT 59604-5805

			Partnership. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under Montana law, the partner has authority to bind the partnership. If there is any doubt whether a partner has the authority to bind the partnership, it is best that all partners sign the form.				
			Limited Liability Company (LLC). If the LLC is membermanaged, all members must sign, unless one member is authorized to act in the name of the LLC. If the LLC is manager-managed, the manager must sign.				
			Estate, trust or other fiduciary. As discussed in Section 2, if a trust, estate, guardianship or conservatorship wants an individual other than the personal representative, trustee or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee or other fiduciary must complete this form and designate the other individual with the power of attorney. Thus, the personal representative of an estate must sign. The trustee of a trust must sign. If a guardian or conservator has been appointed for a taxpayer, the guardian or conservator must sign. In all cases, the fiduciary must include the representative capacity in which the fiduciary is signing, such as "John Doe, guardian of Jane Roe."				
		Part II. Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation (items a-g) under which the representative is authorized to handle matters before the Department of Revenue. In addition, provide a brief description of the representative's relationship to the taxpayer:				
			<ul style="list-style-type: none"> a. Attorney – Enter the two-letter abbreviation for the state in which the attorney is admitted to practice. b. Certified Public Accountant – Enter the two-letter abbreviation for the state in which the CPA is licensed to practice. c. Enrolled Agent, Licensed Public Accountant, etc. d. Officer – Enter the title of the officer (for example, President, Vice President, Secretary, etc.). e. Full-Time Employee – Enter title or position (for example, Comptroller, Accountant, etc.). f. Family Member – Enter the relationship to the taxpayer (for example, spouse, parent, child, brother, sister, etc.). g. Other – Identify the type of representative and enter a brief description of the representative's relationship to the taxpayer. 				

State	State Resource	Line Header	State Instructions
Nebraska	Form 33		
		Taxpayer's Name and Address	If the taxpayer is an individual, a Social Security number must be listed. If a married, filing jointly return was filed, enter both spouses' Social Security numbers in the spaces provided. If the taxpayer is a corporation, partnership, limited liability company (LLC), or association, enter the name, state and federal ID numbers (if applicable), and the business address. If the Form 33 will be used in a tax matter in the case of a pass-through entity for which the names, addresses, and Social Security numbers or ID numbers of the owners have not already been furnished to DOR, these items should be listed on an attached sheet. If the taxpayer is an estate or trust, enter the name, title, and address of the fiduciary, as well as the name and ID number or Social Security number of the taxpayer. If this space is used to list other information, clearly label the change.
		Designation of Attorney-in-fact.	An attorney-in-fact is any person or firm who is acting on behalf of another. Enter the appropriate information pertaining to each person or firm to whom representative authority and power is being delegated. Space is provided for listing two appointees. If additional space is required, attach a separate sheet clearly showing the names, addresses, zip codes, email addresses, and phone numbers of the additional appointees. The mailing address, email address, and phone number listed on this form are permissible means of communicating with the taxpayer.
			If you wish to designate all members of a firm to act on your behalf, enter "All members" under "Name." Please enter the firm name of the individual or firm.
			Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or ShareFile. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."
		Tax Category, Tax Matter, and Tax Period.	Form 33 is designed to clearly express the scope of the authority granted by the taxpayer to any attorneys-in-fact. In the space provided, designate all tax categories, tax matters, and tax periods for which this Form 33 is being filed. The scope of the authorization granted must be clearly identified.
			"Tax Category" requires a list of the type of tax, such as "income" or "sales and use." "Tax Matter of Representation" requires a brief summary of the subjects for which the attorney-in-fact will represent the taxpayer. These may include, but are not limited to: tax assessment resulting from an audit; abatement of penalty; claim for refund; or formal hearing. "Tax Period" requires a designation of a specific year or time period. You may list "all years" or "all periods." As many as three entries may be listed on one form.

PRINT FORM RESET FORM

NEBRASKA
Department of Revenue

Power of Attorney

FORM 33

Taxpayer's Name and Address

Name of Taxpayer _____ Business Name _____

Address (Street or Other Mailing Address) _____ Business Address (Street or Other Mailing Address) _____

City _____ State _____ Zip Code _____ City _____ State _____ Zip Code _____

Nebraska ID or Social Security Number _____ Federal ID or Social Security Number _____

Attorney-in-Fact's Name and Address
(If more than two, see Designation of Attorney-in-Fact in the instructions.)

Name _____ Name _____

Title or Firm Name _____ Title or Firm Name _____

Address (Street or Other Mailing Address) _____ Address (Street or Other Mailing Address) _____

City _____ State _____ Zip Code _____ City _____ State _____ Zip Code _____

Email Address (See Email in the instructions) _____ Phone Number _____ Email Address (See Email in the instructions) _____ Phone Number _____

Tax Category	Tax Matter of Representation	Tax Period

The attorney-in-fact designated on this form have the authority to receive confidential information on behalf of the taxpayer and the power to perform the following acts with respect to the tax matters designated above. Strike through any items for which this authority is not granted.

- Fully represent the taxpayer in any hearing, determination, or appeal.
- Enter into any compromise with DOR.
- Execute waivers, including offers of waivers, of restrictions on assessment or collection of tax deficiencies.
- Execute waivers of notice of disallowance of a claim for credit or refund.
- Execute consents extending the statutory period for issuing a notice of deficiency determination.
- Receive, but not endorse or collect, checks in payment of any refund of taxes, penalties, or interest.
- Receive all notices and other written communications with respect to the taxpayer. If more than one attorney-in-fact is named, enter name of the attorney-in-fact to receive these notices.
- Perform other acts, specifically: _____

Revocation of Prior Powers of Attorney

A. I choose to revoke all prior powers of attorney on file with DOR with respect to the same tax matters, and tax periods listed above, except the following: _____

B. I choose to revoke all prior powers of attorney on file with DOR.

I signed by myself, my partner, partner, LLC manager, or fiduciary on behalf of the taxpayer. I hereby certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

sign here

Signature _____ Title _____

Print Name _____ Email Address _____ Title, if Applicable _____

Signature _____ Title _____

Print Name _____ Email Address _____ Title, if Applicable _____

You may fax this form to 402-471-5927, file this form electronically using **ShareFile**, or mail this form to Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

1-100-072 Rev. 4-2022 Supplement 7-100-072 Rev. 10-2021

		Authorized Acts.	The Form 33 lists several acts which can be performed by the attorney-in-fact. This list is intended to cover the most commonly appointed acts. If the taxpayer does not wish to authorize the named attorney-in-fact to act or receive information regarding a particular act which is listed, the taxpayer must strike through any power which is not granted. This is particularly important with respect to correspondence from DOR to the taxpayer regarding the designated tax matters. If the taxpayer wants to receive refund claim approvals or denials, and other notices and written communications, rather than have the attorney-in-fact be the recipient, strike through that authorization. Otherwise, DOR will send notices and other written communications to the designated attorney-in-fact. Notices of deficiency determination and amended notices will always be mailed to the taxpayer directly even if a POA exists for the taxpayer. A copy will be furnished to the designated attorney-in-fact				
			If the taxpayer wishes to authorize an act which is not listed, a concise and specific statement about the additional authorization must be made in the space provided, or a separate signed statement may be attached to the Form 33.				
		Revocation of Prior Powers of Attorney.	To revoke any POAs previously filed with DOR, choose Box A or B.				
			Box A. Checking this box allows the taxpayer the option of revoking all POAs on file with DOR with the exception of those listed on the lines provided (or on a list attached to the Form 33). Check box A and list the names, addresses, and zip codes of the attorneys-in-fact whose representative authority is not revoked. The date of the earlier POA must also be listed. Copies of the earlier POAs which are to remain in effect may be included instead of the list. Be sure to sign the form.				
			Box B. Checking this box revokes all POAs previously filed with DOR. Check Box B, and sign the form.				
			If no boxes are checked, all prior POAs will remain in force.				
		Signature.	The taxpayer must sign and date the form. If spouses file a married, filing jointly income tax return, which both have signed, then both spouses must sign the Form 33. If only one spouse in a married couple signs Form 33, then a separate Form 33 must be completed and signed by the other spouse. If only one spouse signs the POA, and there is no second POA from the other spouse, then only the person designated by the POA would be authorized to perform the acts authorized by the POA. The nonsigning spouse who has filed a joint return with his or her spouse may still obtain information about, and may discuss issues regarding, the couple's joint return. However, a person may not authorize another party, or themselves, to receive confidential tax information regarding separate returns filed by the person's spouse.				
			If the taxpayer is a partnership, all partners must sign, unless one is duly authorized to act in the name of the partnership. Nebraska has adopted the Uniform Partnership Act of 1998 (Neb. Rev. Stat. §§ 67-401 to 67-467) making each partner a business agent duly authorized to act for any partnership formed in Nebraska. Authorized signatures for nonresident partnerships will be governed by the laws of the state in which the partnership was formed.				


			If the taxpayer is a corporation or an association, an officer having authority to bind the entity must sign. The officer must indicate his or her official title on the line provided.				
			If the taxpayer is a Nebraska LLC, then the Form 33 must be signed by a member of the LLC. The validity of the authorizations made by a foreign LLC will be determined governed by the laws of the state in which the LLC was organized.				

State	State Resource	Line Header	State Instructions		Form
Nevada	POA Form Instructions		Your public library or county law library may have books with forms and instructions on how to prepare your own form. Office supply stores and financial institutions also may have forms available. Y		

State	State Resource	Line Header	State Instructions		Form				
New Hampshire	DP-2848								
		SECTION 1 - TAXPAYER INFORMATION	Enter the taxpayer's name (must match the tax return), current mailing address including zip code, and taxpayer identification number (and Department issued license number if applicable). If joint returns are involved and you and your spouse are designating the same representative(s), also enter your spouse's name and taxpayer identification number (and Department issued license number if applicable). If you need to list additional taxpayers, an additional page may be attached with each taxpayer's name and taxpayer identification number.						
		SECTION 2 - REPRESENTATIVE(S)	Enter the name of the representative(s). This can be an individual(s) or the name of a firm. What you enter in the Name of Representative box determines who the Department will have authority to correspond with as your authorized representative. If you list only an individual(s) name from a firm, then only the individual(s) will have authority to represent you. If you put the firm name in the Name of Representative box then ANYONE with the firm will have the authority to represent you						
			Enter the current mailing address including zip code of the representative in the Address of Representative box beside the Name of Representative box. Only the person(s) or firm named in the Name of Representative box has authorization to represent you with the Department. A firm name that is part of an individual's address does not mean that the employees of the firm can represent the taxpayer.						
			Provide the representative's phone number in the space provided. If more than one name is listed, provide the phone number of the first person listed.						
			This section allows for three representatives. If you have more than three, please attach an additional sheet and note "see attached" in one of the Name of Representative boxes						
		SECTION 3 - ACTS AUTHORIZED (MUST BE FILLED OUT)	On Line (a), either check the "all" box to indicate that the representative applies to all tax periods, or limit the representation to a particular tax period(s) and provide the date range or period(s). If you enter only a year(s) (e.g. 2018) the representation will include any period (including any Meals and Rooms or Tobacco Tax periods, if authorized on Line (b)) that fall within that year. If you limit the representation to a date range, please be aware that your representative will not be permitted to discuss any other date range with the Department. Note: If you check both the "all" box and provide a date range, the representation will not be limited to the date range, but will apply to all dates and tax periods.						
			On Line (b), check the boxes for the tax types that apply to your representation. If the representation applies to all taxes, check the "all" box. To limit the representation to one or more taxes, check all the appropriate boxes and for any taxes not shown, check the "other" box and identify the taxes on the line (for example MET or UPT). Note: If you check both the "all" box and the boxes for specific taxes, the representation will not be limited to a specific tax, but will apply to all tax types.						
			On Line (c), describe any other limitations you wish to place on your representation. For example, if you wish to only authorize your representative to receive information, note this limitation on Line (c). Otherwise, your representative will not only be authorized to receive your confidential information but also full power to perform all acts necessary related to the subject matter of the indicated tax types and periods.						
			If the box on Line (d) is not checked, the filing of this form will not revoke or otherwise invalidate any prior powers on file with the Department. If you check the box provided on Line (d), you will revoke all prior powers of attorney, unless the representatives are identified again in Section 2 of this form.						

			If you are a representative that wishes to withdraw representation of a taxpayer, please forward a signed and dated letter with a copy of the POA you are withdrawing to the Department					
		SECTION 4 - SIGNATURE(S)	The taxpayer is required to sign and date the POA. The completed and signed form DP-2848 POA must be filed with the Department by mail at the address above or by e-mailing the scanned document to POA@dra.nh.gov.					

State	State Resource	Line Header	State Instructions
New Jersey	M-5008-R		
		1. Taxpayer Information	Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.
			An individual, if the request pertains to a personal Income or individual Use Tax return filed by that individual (or by an individual and his or her spouse/CU partner if the request pertains to a joint Income Tax return and joint representation is requested). If joint representation is not requested, each taxpayer must file his or her own form.
			If the taxpayer is a limited liability company (LLC), a manager of the LLC. If there is no manager, a member of the LLC authorized to act on tax matters on behalf of the entity.
			A sole proprietor.
			A general partner of a partnership or limited partnership.
			The administrator or executor of an estate.
			The trustee of a trust.
			If the taxpayer is a corporation, a principal officer or corporate officer who is authorized to act on tax matters and has legal authority to reach agreements on behalf of the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D). Note: If the taxpayer is a combined group, the managerial member is responsible for acting on behalf of the group for Corporation Business Tax purposes.
		2. Representative Information	The named representative(s) must sign and date where indicated in Section 8 on page 2 or this appointment will be rejected. If the representative is a tax practitioner, the representative must enter his/her Preparer Tax Identification Number (PTIN) as the Representative ID. Representatives who do not have a PTIN must enter their Social Security number.
			The taxpayer(s) named in Section 1 above appoints the person(s) named below as his/her/their taxpayer representative to represent them in connection with the tax matter(s) listed in Section 3.
		3. Tax Matters	You may enter more than one tax type and indicate the tax year(s) and/or tax period(s) applicable in Section 3. If you designate a specific tax but no tax year or period, the M-5008-R will apply to all tax years and periods. If you designate a specific tax year or period but not a specific tax type, this form will apply to all tax types for the designated tax year or period. If you do not designate either a tax type or a tax period, this form will apply to all taxes and all periods. Note: If a managerial member is filing this form on behalf of a combined group, a representative can be designated only for Corporation Business Tax issues.
		4. Acts Authorized	The representative(s) is/are authorized to receive and inspect confidential tax records and is/are granted full power to act with respect to the tax matters described in Section 3 above, and to do and perform all such acts as I/we could do or perform. The authority granted by this appointment does not include the power to endorse a refund check.


M-5008-R
(8/21)
 New Jersey Division of Taxation
Appointment of Taxpayer Representative

1. **Taxpayer Information**
Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.

Taxpayer is:

Individual Corporation Sole Proprietorship Limited Liability Company
 Estate Partnership Trust (other than a business trust)
 Other Specify _____

Taxpayer's Name (Unitary Group Name if combined group)		SS Number/NJ Taxpayer ID Number/Unitary ID Number
Spouse's/CU Partner's Name		Social Security Number
Mailing Address		Country (if not US)
City	State	ZIP Code
Managerial Member's Name (if combined group)		Managerial Member's FEIN
Name of Trustee or Executor		
Address of Trustee or Executor		Country (if not US)
City	State	ZIP Code

2. **Representative Information**
The named representative(s) must sign and date where indicated in Section 8 on page 2 of this appointment will be rejected. If the representative is a tax practitioner, the representative must enter his/her Preparer Tax Identification Number (PTIN) as the Representative ID. Representatives who do not have a PTIN must enter their Social Security number.
The taxpayer(s) named in Section 1 above appoints the person(s) named below as his/her/their taxpayer representative to represent them in connection with the tax matter(s) listed in Section 3.

Name	Representative ID
Address	
Phone Number	Fax Number
Name	Representative ID
Address	
Phone Number	Fax Number

3. **Tax Matters**
 I/we approve the representative(s) named in Section 2 above to represent me/us for:
 All tax matters Specific tax matters listed below

Type of Tax (New Jersey Gross Income, Sales and Use, Corporation, Partnership, Employment, Inheritance, etc.)	Year(s) and Period(s)

4. **Acts Authorized**
The representative(s) is/are authorized to receive and inspect confidential tax records and is/are granted full power to act with respect to the tax matters described in Section 3 above, and to do and perform all such acts as I/we could do or perform. The authority granted by this appointment does not include the power to endorse a refund check.
 If you want the representative(s) to have limited power, provide an explanation on the lines below and check this box. You may attach additional information as well.

5. **Notices and Communications**
We will send original notices and other written communications to you and a copy (other than automated computer notices) to the first representative listed in Section 2 unless you check one or more of the boxes below.
 We do not want the Division to send any notices or communications to my representative(s).
 We want the Division to send a copy of notices and/or communications (other than automated computer notices) to both representatives listed in Section 2.

6. **Revocation/Revocation of Prior Appointment(s) or Power(s)**
The filing of this form automatically revokes all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the tax matters and years or periods listed in Section 3 unless you check the box below.
 We do not want to revoke any prior Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney. If you check this box, you must attach copies of the previous Appointment(s) and/or Power(s) that you do not want to revoke.

7. **Signature of Taxpayer(s)**
If the tax matters covered by this appointment concern a joint Gross Income Tax return and the representative(s) is/are being appointed to represent both spouses/CU partners, both must sign below.
If a corporate officer, partner, guardian, tax matter partner, executor, administrator, or trustee signs the appointment on behalf of the taxpayer, the signatory below certifies that they have the authority to execute this form on behalf of the taxpayer(s).
Note: If the taxpayer is a combined group, the managerial member is responsible for acting on behalf of the group for Corporation Business Tax purposes. The corporate officer of the managerial member who signs the appointment on behalf of the combined group certifies that they have the authority to execute this form on behalf of the combined group.
This Appointment of Taxpayer Representative is Void if not Signed and Dated

Taxpayer Signature	Date
Print Name	Title (if applicable)
Taxpayer Signature	Date
Print Name	Title (if applicable)

8. **Acceptance of Representation and Signature**
We accept the appointment as representative(s) for the taxpayer(s) who has/have executed this Appointment of Taxpayer Representative.

Representative Signature	Date
Print Name	Title (if applicable)
Representative Signature	Date
Print Name	Title (if applicable)

		5. Notices and Communications	We will send original notices and other written communications to you and a copy (other than automated computer notices) to the first representative listed in Section 2 unless you check one or more of the boxes below.						
		6. Retention/Revocation of Prior Appointment(s) or Power(s)	By executing and filing the M-5008-R with the Division of Taxation, you automatically revoke all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the tax matters and years or periods listed in Section 3 unless you check the box in Section 6.						
			You cannot partially revoke a previously filed Form M-5008-R. If a previously filed Form M-5008-R or Power of Attorney has more than one representative and you do not want to retain all the representatives on the previously filed form, you must execute a new form indicating the representative(s) retained.						
		7. Signature of Taxpayer(s)	You, or an individual you authorize to execute the Form M-5008-R on your behalf, must sign and date the form. You or the representative(s) may be required to provide identification and evidence of authority to sign this document.						
			Individuals. If the matter for which the appointment is prepared involves a joint Income Tax return and the same individual(s) will represent both spouses/CU partners, both must sign Form M-5008-R, unless one spouse/CU partner authorizes the other, in writing, to sign for both. In that case, you must attach a copy of the authorization to the appointment. If the matter for which the appointment is prepared involves a joint return and different individuals will represent the spouses/CU partners, each must execute his or her own Appointment of Taxpayer Representative.						
			Corporations and Combined Groups. The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation/managerial member of the group having authority to bind the corporation/combined group must sign Form M-5008-R.						
			Partnerships. All partners must sign Form M-5008-R, or if the form is executed on behalf of the partnership only, a partner duly authorized to act for the partnership must sign it. A partner is authorized to act for the partnership if, under state law, the partner has authority to bind the partnership.						
			Limited Liability Companies (LLC). A member or manager must sign Form M-5008-R, or, if the form is executed on behalf of the LLC only, a member or manager duly authorized to act for the LLC must sign it, and the signor must certify that he/she has such authority.						
			Fiduciaries. In matters involving fiduciaries under agreements, declarations, or appointments, Form M-5008-R must be signed by all of the fiduciaries, unless proof is furnished that fewer than all fiduciaries have the authority to act in the matter under consideration. Evidence of the authority of the fiduciaries to act must be included when filing Form M-5008-R.						
			Estates. The administrator or executor of an estate may execute Form M-5008-R.						
			Trusts. The trustee of a trust may execute Form M-5008-R.						
			Others. Form M-5008-R must be signed by the taxpayer or by an individual having the authority to act on behalf of the taxpayer.						

State	State Resource	Line Header	State Instructions	Form
New Mexico	ACD-31102			
		Section I: Taxpayer Information	Name, DBA Name, Mailing Address, Telephone Number Email Address and Fax Number	
		Section II: Authorized Representative(s) Information	Individual Representative's Name Mailing Address Telephone Number, Email Address, Fax Number	
		Authorizing Signature(s)	By signing below, I acknowledge that the authorized individual representative(s) listed above have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103.	
			By checking this box, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.	
			For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.	
			For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.	

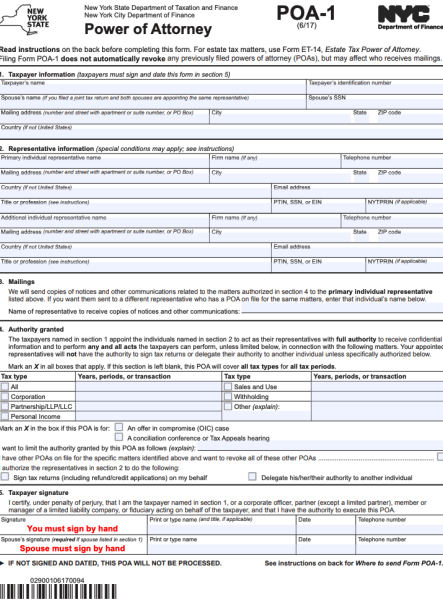
ACD-31102
Rev. 01/15/2020

State of New Mexico - Taxation and Revenue Department
Tax Information Authorization
TAXATION REVENUE
NEW MEXICO

PLEASE TYPE OR PRINT IN BLACK INK
Tax Disclosure
*Required Fields (if the required fields are not complete this form is VOID and the taxpayer's information will not be shared.)
This form will expire one, two, or three years (as selected below) from the date that this tax information authorization to disclose form has been signed by the authorizing individual listed below. If your authorized representative changes before that, notify the Department.

Taxpayer Information		
Name(s) [*]	Tax Identification Number(s) [*]	Reporting Period(s) [*]
DBA Name(s) (if applicable)	SSN: -- -- -- -- -- -- -- -- -- --	Tax Year: _____
Mailing Address [*]	BOCERS:000 _____	Starting Period: _____
City [*] State [*] Zip Code [*]	FBIN: -- -- -- -- -- -- -- -- -- --	Ending Period: _____
Telephone Number [*]	NM ID: -- -- -- -- -- -- -- -- -- --	Effective For [*]
E-mail Address		<input type="checkbox"/> 1 Year <input type="checkbox"/> 2 Years <input type="checkbox"/> 3 Years
Fax Number		
Tax Programs(s) [*]		
<input type="checkbox"/> All State Taxes <input type="checkbox"/> Personal Income Tax <input type="checkbox"/> Pruductory Income Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Oil and Gas Taxes <input type="checkbox"/> Other: _____		
Combined Reporting System (CRS)		
<input type="checkbox"/> Gross Receipts Tax <input type="checkbox"/> Compensating Tax <input type="checkbox"/> Withholding Tax		
Authorized Representative(s) Information		
Individual Representative's Name [*]	Additional Individual Representative's Name	
Mailing Address [*]	Mailing Address	
City [*] State [*] Zip Code [*]	City	State Zip Code
Telephone Number [*]	Telephone Number	
E-mail Address	E-mail Address	
Fax Number	Fax Number	
Authorizing Signature(s)		
By signing below, I acknowledge that the authorized individual representative(s) listed above have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103.		
<input type="checkbox"/> By checking this box, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.		
Printed Name [*]	Printed Name	
Title	Title	
Signature [*]	Date	Signature Date
*For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.		
*If a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.		
This form can be submitted at any of the district offices listed below:		
Taxation and Revenue Department 1200 South El Paseo Dr. PO Box 1274 Santa Fe, NM 87502-1274 (505) 557-0913	Taxation and Revenue Department Bank of New York Building 201 E. Alamo St., Suite 47 PO Box 607 Santa Fe, NM PO Box 8485 Albuquerque, NM 87106-8485 (505) 841-6200	Taxation and Revenue Department 2000 El Paso, Suite 47 PO Box 607 Las Cruces, NM 88804-0607 (505) 524-4233
Taxation and Revenue Department 600 N. Pennsylvania Ave., Suite 200 PO Box 1027 Farmington, NM 87499-0479 (505) 325-3043	Taxation and Revenue Department 600 N. Pennsylvania Ave., Suite 200 PO Box 1027 Farmington, NM 87499-0479 (505) 325-3043	

Please fax to (505) 841-6321, Attention: Business Registration Unit. If you have any questions, please contact the call center at 1 (866) 285-2996

State	State Resource	Line Header	State Instructions	Form
New York	POA-1			
		Section 1 – Taxpayer information	The taxpayer identification number may be a social security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN) issued by the Internal Revenue Service, or a tax identification number issued by the NYS Tax Department.	
		Section 2 – Representative information	You may use Form POA-1 to appoint one or more representatives. Your Primary individual representative will be mailed copies of notices and other communications unless you direct otherwise in section 3. If you are appointing more than two representatives, attach a sheet that provides all of the information requested in section 2. The attached sheet must be signed and dated by each taxpayer named in section 1.	
			Caution: This POA cannot be partially revoked or withdrawn. If you appoint more than one representative on this POA and later choose to revoke one representative or one representative withdraws, the revocation or withdrawal will apply to all representatives, and none will have ongoing authority to represent you. You must file a new POA to appoint the representatives that you want to continue representing you.	
			All representatives are deemed as authorized to act separately unless you explain that all representatives are required to act jointly on the line in section 4 that allows you to limit the authority granted by this POA.	
			For each appointed representative, enter the title or profession or, if your representative is not a professional, enter the representative's relationship to you. If the representative is not licensed in NYS, also include the state where licensed (for example, Florida attorney). Enter each representative's federal preparer tax identification number (PTIN), SSN, or EIN. If applicable, also enter each representative's New York tax preparer registration identification number (NYTPRIN).	
		Section 3 – Mailings	If you want copies of notices and other communications sent to someone other than the primary individual representative listed in section 2 of this POA, enter the name of that representative on the line provided. This representative must be someone who is listed as a representative for the matters covered by this POA on this or another valid POA on file.	
			If you do not want copies of notices and other communications sent to any representative, enter None.	
		Section 4 – Authority granted	Use this section to specify the matters covered by this POA. By default, this POA will cover all tax types for all tax periods. If you select a tax type, but do not enter a tax period, this POA will cover the tax type selected for all tax periods. If you enter a tax period, but do not select a tax type, this POA will cover the tax period entered for all tax types. For tax periods other than calendar years, enter the beginning and ending dates for the periods. For taxes based on a specific transaction, enter the transaction date.	
			If your tax type is not listed, or if you are granting authority for a special assessment or fee administered by an agency, mark an X in the Other box and explain. To identify a specific audit case or assessment, mark the Other box and enter a case or assessment ID number.	
			If you want to limit your representative's authority, explain the limitation. For example, you can limit your representative's authority to only receive confidential information, but make no binding decisions for you. If you need more space to explain the limitation, attach a sheet. The attached sheet must be signed and dated by each taxpayer named in section 1.	

		Section 5 – Taxpayer signature	You or someone who is authorized to act for you must sign and date Form POA-1. The authorized person who signs Form POA-1 may need to provide identification and evidence of authority to sign this POA.				
			If a joint tax return was filed and both spouses will be represented by the same representatives, both spouses must sign and date Form POA-1 unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization.				

State	State Resource	Line Header	State Instructions	Form
North Carolina	GEN-58			
		Part 1. Power of Attorney		
		1 Taxpayer Information	Taxpayer(s) must sign and date this form on page 2, line 7.	
		2 Representative(s)	Representative(s) must sign and date this form on page 2, Part 2.	
		3 Tax Matters	You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.	
		4 Acts Authorized.	The representatives are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.	
		5 e-Business Center Account	Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please visit the Department's website at www.ncdor.gov for a list of the online services for businesses that require login to the e-Business Center.	
		6 Retention/Revocation of Prior Power(s)	The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.	
			YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.	
		7 Signature of Taxpayer(s)	If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.	
			IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.	
		Part 2. Declaration of Representative	I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and I am one of the following: a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below. c Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230. d Officer - a bona fide officer of the taxpayer's organization. e Full-Time Employee - a full-time employee of the taxpayer. f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister). g Other (explain) -	



Part 1. Power of Attorney (Please type or print.)

1. Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 7.)

Taxpayer name(s) and address: _____
 Social security number(s): _____
 Fed Employer ID Number: _____
 Daytime telephone number: _____

I hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2. Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)

Name and address: _____ Telephone No.: _____
 Fax No.: _____
 Name and address: _____ Telephone No.: _____
 Fax No.: _____
 Name and address: _____ Telephone No.: _____
 Fax No.: _____

I to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

3. Tax Matters You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.

Type of tax (Individual, Corporate, Sales, etc.): _____ Year(s) or Period(s): _____

4. Acts Authorized. The representatives are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Page 2
 GEN-58
 4-19

5. e-Business Center Account - Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please visit the Department's website at www.ncdor.gov for a list of the online services for businesses that require login to the e-Business Center.
PLEASE CHECK THIS BOX IF YOUR REPRESENTATIVE WILL CREATE AN e-BUSINESS CENTER ACCOUNT TO PERFORM ONLINE SERVICES ON YOUR BEHALF.

6. Retention/Revocation of Prior Power(s) of Attorney. - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7. Signature of Taxpayer(s). - If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature _____ Date _____ Title (if applicable) _____
 Print Name _____
 Signature _____ Date _____ Title (if applicable) _____
 Print Name _____

Part 2. Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
 - Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - Officer - a bona fide officer of the taxpayer's organization.
 - Full-Time Employee - a full-time employee of the taxpayer.
 - Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - Other (explain) - _____

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation - Insert above letter (a-g)	Jurisdiction (State) or Enrollment Cert No.	Signature	Date

State	State Resource	Line Header	State Instructions	Form
North Dakota	Form 500	Taxpayer Information	Enter the taxpayer's name, social security number or federal employer identification number (FEIN), mailing address, and contact information.	
			For a trust, enter the trust's name and FEIN, and the name, mailing address, and contact information of the fiduciary.	
			For an estate, enter the decedent's name and social security number, and the name, mailing address, and contact information of the decedent's personal representative or fiduciary.	
		Designated Individual or Firm	Enter the name, social security number or federal employer identification number (FEIN), mailing address, and contact information for the designated individual or firm. If designating more than one individual or firm, attach a statement listing each one.	
			Note: Do not complete this section of the form if filing this form to revoke previously filed Forms 500 and the revocation is intended to apply to all previously designated individuals and firms	
		Authorization or Revocation	For Box A and Box B, the authorization to disclose or the designation of representative can be limited to a certain tax type (e.g., individual income tax or sales tax), form number, or taxable year or period by entering that information in the spaces provided.	
			If attaching a statement to identify additional designated individuals or firms, indicate the authority being given to each one by entering "Box A" or "Box B" (and "Box C" if desired) next to each one listed on the statement.	
			Box A - Check this box to authorize the Office of State Tax Commissioner to disclose confidential tax information to the designated individual or firm.	
			Box B - Check this box to designate an individual or firm to represent or act on behalf of the taxpayer before the Office of State Tax Commissioner, and to authorize the Office of State Tax Commissioner to disclose confidential tax information to the designated individual or firm	

			Box C - Check this box to authorize the Office of State Tax Commissioner to send confidential tax information to the designated individual or firm by facsimile (fax) transmission or email.				
			Box D - Check this box to revoke all previously filed Forms 500. To limit the revocation to a specific designated individual or firm, identify that individual or firm by completing the "Designated Individual or Firm" section of the form. Otherwise, leave that section of the form blank to apply the revocation to all previously designated individuals and firms. If checking this box, do not check any of the other boxes (A, B, or C) on the form.				
		Signature of Taxpayer(s)	Partnership (all types). One of the general partners must sign.				
			Corporation. An officer having authority to bind the corporation must sign				
			Limited liability company. A governor or manager must sign.				
			Estate, trust, or any other situation where there is a fiduciary relationship. The personal representative, trustee, guardian, conservator, or other fiduciary must sign.				

State	State Resource	Line Header	State Instructions
Ohio	Form TBOR-1		
		Taxpayer Information	Taxpayer's Name/SSN Business Name is applicable/SSN Address FEIN
		Tax Matters	Tax type/ Ohio Account no. / Tax Period
		Restrictions to this Declaration	The following restrictions are placed on this Declaration of Tax Representative
		Expiration Date	Expiration date shall not be more than three years. If no expiration date is given, this declaration will expire one year after the date that it is signed.
		Taxpayer Signature	The taxpayer identified above authorizes the representative identified on the following page to represent the taxpayer before the Department of Taxation.
		Representative Information	Representatives Name, Firm, Address Telephone number, Fax, Email Address
		Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation (items 1-7) under which the representative is authorized to handle matters before the Department of Revenue. In addition, provide a brief description of the representative's relationship to the taxpayer.

Ohio Department of Taxation
P.O. Box 1090
Columbus, OH 43216-1090

TBOR 1
Rev. 4/21

Declaration of Tax Representative

The taxpayer identified on this form authorizes the tax representative identified below to represent the taxpayer before the Department of Taxation. This authorization includes the authority to view and receive copies of returns, reports or other documents filed by the taxpayer or prepared by the Department of Taxation concerning the business, property or transactions of the taxpayer; request alternative methods of taxation; present evidence or legal arguments to any employee of the Department of Taxation; raise objections to audit findings or assessments; file petitions or applications and waive statutes of limitation. This authorization does not authorize the tax representative to sign any form or declaration where the Ohio Revised Code specifically requires that the form or declaration be signed by the taxpayer. The taxpayer understands that the acts of the authorized tax representative may increase or decrease the taxpayer's tax liabilities and legal rights. The taxpayer must indicate all tax matters subject to this authorization and all restrictions in the designated sections. Note: Unless the authorized tax representative is licensed to practice law, the representative may not sign Voluntary Disclosure Agreements, Settlement Agreements, or similar binding Agreements with the Department of Taxation, on behalf of the taxpayer.

Part 1: Taxpayer Information

Taxpayer's name _____ SSN _____
 Taxpayer's name _____ SSN _____
 Business Name (if applicable) _____
 Address _____
 City _____ State _____ ZIP code _____
 FEIN _____
(City use SSN if authorizing individual income tax representative or if business does not have a FEIN.)

Part 2: Representative Information - Please indicate if more than one representative in the space below and on page 2.

Representative's name _____
 Representative's firm (if applicable) _____
 Address _____
 City _____ State _____ ZIP code _____
 Telephone number _____ Fax number _____
 Email address _____

Tax Matters Check box if "all tax matters" for tax period _____

Tax type _____ Ohio account no. _____ Tax period _____
 Tax type _____ Ohio account no. _____ Tax period _____
 Tax type _____ Ohio account no. _____ Tax period _____
 Tax type _____ Ohio account no. _____ Tax period _____

Expiration Date This declaration is valid until _____ (indicate no more than three years), if no expiration date is given, this declaration will expire one year after the date that it is signed.

page 1 of 2

Ohio Department of Taxation
P.O. Box 1090
Columbus, OH 43216-1090

TBOR 1
Rev. 4/21

Restrictions to this Declaration The following restrictions are placed on this Declaration of Tax Representative:

Declaration of Representative Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice within the state of Ohio or any other jurisdiction;
- I am aware of the regulations governing my practice in Ohio and the penalties for false or fraudulent statements provided;
- I am authorized to represent in Ohio (the taxpayer(s) identified for the tax matter(s) specified herein, and I am one of the following (please indicate by checking the box beside the appropriate number):
 - 1. Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - 2. Certified public accountant or public accountant – duly qualified practice in the jurisdiction shown below.
 - 3. Enrolled agent – enrolled as an agent under the requirements of the IRS.
 - 4. Officer – a bona fide officer of the taxpayer's organization.
 - 5. Full-time employee – a full-time employee of the taxpayer.
 - 6. Family member – a member of the taxpayer's immediate family (check appropriate response): spouse parent child brother sister
 - 7. Other – provide explanation _____

Designation (insert no. 1 - 7)	State	License Number	Representative Signature	Date

Signature

I certify, under penalties of perjury, that I am the taxpayer or that I am a corporate officer, LLC member, general partner, guardian, tax manager or similar employee authorized to act on tax matters, executor, receiver, administrator or trustee on behalf of the taxpayer and that I have the authority to execute this form on behalf of the taxpayer. If this form is not properly completed, this Declaration of Tax Representative will not be processed.

Signature _____ Date _____

Name (print) _____ Title _____
 Telephone number _____ Email _____
 Spouse's signature (required for joint income tax filing) _____ Date _____


Online Notice Response Service:
tax.ohio.gov - Contact Us
or.gateway.ohio.gov

Fax: (206) 888-4377

Mail: P.O. Box 1090, Columbus, OH 43216-1090

To submit this form, please use one of the methods provided above.
 (Use the same method to revoke declaration.)

State	State Resource	Line Header	State Instructions
Oklahoma	BT-129		
		Taxpayers Information	Name, Address, SSN
			Telephone Number, Permit Numbers
		Representative(s)	Name, Address
			Telephone Number, Fax Numbers
		Tax Matters	Type of Tax
			State Tax Number or Description of Tax Document
			Year(s) or Period(s) (Date of Death if Estate Tax)
		Retention/Revocation of Prior Power(s) of Attorney	The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with the OTC for the same matters and years or periods covered by this document. If you do not want to revoke a prior Power of Attorney, check here
		Signature	Taxpayer(s) Signature and Date
		Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue



Form BT-129
Revised 11-2021

Oklahoma Tax Commission
Oklahoma City, Oklahoma 73194
Power of Attorney
(Please Type or Print)

Taxpayer Name and Address:		Social Security/Federal Employer Identification Number(s):	
		Daytime Telephone Number:	Permit Number(s):

Hereby appoints:

Representative(s) Name and Address:	Daytime Telephone Number:	Fax Number:
Representative(s) Name and Address:	Daytime Telephone Number:	Fax Number:

Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.

As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission (OTC) and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.

Type of Tax <small>(Income, Sales, etc.)</small>	State Tax Number or Description of Tax Document	Year(s) or Period(s) <small>(Date of Death if Estate Tax)</small>

The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the OTC and receive confidential information and to acquire any and all tax forms and/or documents that the principal(s) can receive with respect to the above specified matters) unless exceptions are noted below.

Retention/Revocation of Prior Power(s) of Attorney. The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with the OTC for the same matters and years or periods covered by this document.

If you do not want to revoke a prior Power of Attorney, check here

Attach a copy of any Power of Attorney you want to remain in effect.

Taxpayer(s) Signature and Date. If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

Signature _____ Title (if applicable) _____ Date _____

Type or print your name below if signing for a taxpayer who is not an individual.

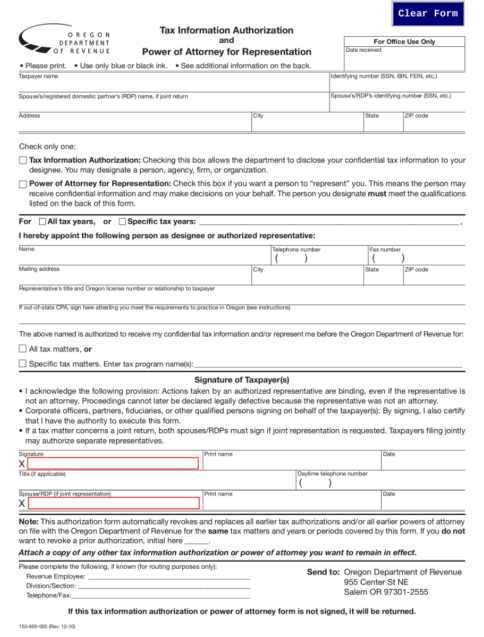
Name _____ Title (if applicable) _____ Date _____

Declaration of Representative

Under penalties of perjury, by my signature below, I declare that:

- I am authorized to represent the taxpayer identified above for the matter(s) specified there, and
- I am one of the following:
 - Attorney - A member in good standing of the bar of the highest court of the jurisdiction shown below.
 - Certified Public Accountant - Daily qualified to practice as a certified public accountant in the jurisdiction shown below.
 - Enrolled Agent - Enrolled as an agent by the Internal Revenue Service per the requirements of IRS Circular 230.
 - Officer - A bona fide officer of the taxpayer organization.
 - Full-Time Employee - A full-time employee of the taxpayer.
 - Family Member - A member of the taxpayer's immediate family.
 - Tax Return Preparer
 - Other _____


Signature of Representative _____ Title (if applicable) _____ Date _____

State	State Resource	Line Header	State Instructions	Form
Oregon	Form 150-800-005			
		Taxpayers Information	Name, Spouse Name, if joint, SSN Address	 <p>Clear Form</p> <p>Tax Information Authorization and Power of Attorney for Representation</p> <p>For Office Use Only</p> <p>Date received: _____</p> <p>* Please print. * Use only blue or black ink. * See additional information on the back.</p> <p>Taxpayer name: _____ Identifying number (SSN, EIN, FEIN, etc.): _____</p> <p>Spouse/registered domestic partner's (RDP) name, if joint return: _____ Spouse/RDP's identifying number (SSN, etc.): _____</p> <p>Address: _____ City: _____ State: _____ ZIP code: _____</p> <p>Check only one:</p> <p><input type="checkbox"/> Tax Information Authorization: Checking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.</p> <p><input type="checkbox"/> Power of Attorney for Representation: Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate must meet the qualifications listed on the back of this form.</p> <p>For <input type="checkbox"/> All tax years, or <input type="checkbox"/> Specific tax years: _____</p> <p>I hereby appoint the following person as designee or authorized representative:</p> <p>Name: _____ Telephone number: _____ Fax number: _____</p> <p>Mailing address: _____ City: _____ State: _____ ZIP code: _____</p> <p>Representative's title and Oregon license number or relationship to taxpayer: _____</p> <p>If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions): _____</p> <p>The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:</p> <p><input type="checkbox"/> All tax matters, or</p> <p><input type="checkbox"/> Specific tax matters. Enter tax program name(s): _____</p> <p>Signature of Taxpayer(s)</p> <p>* I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.</p> <p>* Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.</p> <p>* If a tax matter concerns a joint return, both spouses/RDPs must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.</p> <p>Signature: _____ (Print name) _____ Date: _____</p> <p>File if applicable: _____ (Print name) _____ (Print telephone number) _____</p> <p>Signature/RDP if joint representation: _____ (Print name) _____ Date: _____</p> <p>X _____ (Print name) _____ (Print telephone number) _____</p> <p>Note: This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the same tax matters and years or periods covered by this form. If you do not want to revoke a prior authorization, initial here: _____</p> <p>Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.</p> <p>Please complete the following, if known (for routing purposes only):</p> <p>Revenue Employee: _____ Send to: Oregon Department of Revenue Division/Section: _____ 955 Centler St NE Telephone/Fac: _____ Salem OR 97301-2555</p> <p>If this tax information authorization or power of attorney form is not signed, it will be returned.</p> <p>150-800-005 Rev. 12-15</p>
		Check only on:	Tax Information Authorization Power of Attorney for Representation	
		Representative	Name, Phone, Fax Address, Title, OR license number or relationship to taxpayer	
			If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon	
		Tax Matters	All tax matters Specific tax matters	
		Signature of taxpayer(s)	I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney	

State	State Resource	Line Header	State Instructions
Pennsylvania	Rev-677	PART I Power of Attorney	
		Taxpayer Information	Name, ID Number, Address
		Appointee Information	Name, Telephone Number, PTIN Address
		Tax Matters	Type(s) of tax Tax Year(s) or Period(s) Tax Return/Form Purpose for Authorization
		Retention/Revocation of Prior Power(s) of Attorney	Grantor Name, Date Address
		Signature	Signature of or for taxpayer If the power of attorney is granted to a person other than an attorney, certified public accountant or enrolled agent, the taxpayer's signature must be witnessed or notarized below.
			Signature of witness
		PART II Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue

Form

REV-677 LE (05-14)



POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

GENERAL INSTRUCTIONS:
This form provides limited authority for department representatives to speak about confidential tax matters with designated third parties. Such authority is limited to the tax period, tax type and the specific issue/purpose identified herein.
While tax practitioners are encouraged to maintain appropriate declarations of authority to handle clients' tax matters within their own records, tax practitioners should not submit unsolicited REV-677 forms to the department en masse or as a matter of routine. Such forms will be disregarded.
A REV-677 form should only be submitted to an individual within the department upon an agent's request for such authorization.
If a department representative has requested a REV-677 form to authorize discussion of confidential tax matters with a third party, please return the form to the department representative as requested.

PART I Power of Attorney NOTE: An organization, firm or partnership may not be designated as a taxpayer's representative.
The following taxpayer

START Taxpayer Name _____ Identifying Number _____
Address _____ City _____ State _____ ZIP _____
I hereby appoints
Appointee Name(s) _____ Telephone Number _____ Preparer Tax Identification Number (PTIN) _____
Address _____ City _____ State _____ ZIP _____

as attorney-in-fact to represent the taxpayer before any office of the PA Department of Revenue for the following tax matter(s). Specify the type(s) of tax, tax year(s) or period(s), tax return/report at issue and the specific purpose for which authorization to discuss confidential tax matters with a third-party is sought.

Type(s) of tax	Tax Year(s) or Period(s)	Tax Return/Form	Purpose for Authorization

The attorney-in-fact is authorized, subject to revocation, to receive confidential information and perform any and all acts the principal can perform with respect to the above-specified tax matters, excluding the power to receive refund checks and the power to sign the return, unless specifically granted below.

Initial here [] to grant the power to receive - but not to endorse or cash - refund checks for the above-referenced tax matters to the appointee named above.

Only if this form is being submitted to the department in response to an audit, provide an address below to which copies may be sent of notices and other written communications addressed to the taxpayer in proceedings involving the above-specified tax matters.

Appointee Name(s) _____ Telephone Number _____
Address _____ City _____ State _____ ZIP _____

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the PA Department of Revenue for the same matters and years or periods covered by this power of attorney, except the following:
Grantor Name _____ Date MM/DD/YYYY _____ Refer to attached copies of
Address _____ City _____ State _____ ZIP _____ earlier powers and authorizations

Signature of or for taxpayer
If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, such party certifies he/she has the authority to execute this power of attorney on behalf of the taxpayer.

Signature _____ Title _____ Date MM/DD/YYYY _____
PLEASE SIGN AFTER PRINTING.

[Read Entire Form](#) [PRINT FORM](#) [RETURN TO TOP](#) [NEXT PAGE](#)

If the power of attorney is granted to a person other than an attorney, certified public accountant or enrolled agent, the taxpayer's signature must be witnessed or notarized below.

The person signing as or for the taxpayer (check and complete one):

Is known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

PLEASE SIGN AFTER PRINTING. (Date) MM/DD/YYYY

PLEASE SIGN AFTER PRINTING. (Date) MM/DD/YYYY
(Signature of Witness)

appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness _____ Signature of Notary _____ (Date) MM/DD/YYYY **NOTARIAL SEAL**

PART II Declaration of Representative
I declare that I am one of the following:
1 a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2 duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
3 a bona fide officer of the taxpayer organization;
4 a full-time employee of the taxpayer;
5 a member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
6 a fiduciary for the taxpayer; and/or
7 Other (specify) _____
and that I am authorized to represent the taxpayer identified in Part I for the tax matters specified therein.

DESIGNATION (INSERT APPROPRIATE NUMBER FROM ABOVE LIST)	JURISDICTION (STATE, ETC.)	SIGNATURE	DATE MM/DD/YYYY
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	

		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	
		PLEASE SIGN AFTER PRINTING.	

Reset Entire Form

PRINT FORM

RETURN TO TOP

RETURN TO PAGE ONE

State	State Resource	Line Header	State Instructions
Pennsylvania	RI-2848		
		Taxpayer Information	Name, SSN
			Address
		Power of Attorney	Name, Telephone Number
			Address
		Tax Matters	(specify the type(s) of tax and year(s) or period(s) (date of death if this is for estate tax)
		Authorization	subject to revocation, to receive confidential information and to perform on behalf of the taxpayer (s) the following acts for the above tax matters
		Signature of Taxpayer	Name, Title, Date
		Declaration of Representation	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue
			This declaration must be completed by the attorney, certified public accountant, licensed public accountant, or enrolled agent.

Form

State of Rhode Island and Providence Plantations
Form RI-2848
 Power of Attorney

Taxpayer name _____ **Social security or federal identification number** _____
Address _____ **City, town or post office** _____ **State** _____ **ZIP code** _____

Taxpayer name _____ **Social security or federal identification number** _____
Address _____ **City, town or post office** _____ **State** _____ **ZIP code** _____

herby appoints:
Power of Attorney name _____ **Telephone number** _____
Address _____ **City, town or post office** _____ **State** _____ **ZIP code** _____
Power of Attorney name _____ **Telephone number** _____
Address _____ **City, town or post office** _____ **State** _____ **ZIP code** _____

as attorney-in-fact to represent the taxpayer(s) before the office of the State of Rhode Island, Division of Taxation, for the following state matters (specify the type(s) of tax and year(s) or period(s) (date of death if this is for estate tax)):

The attorney (s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer (s) the following acts for the above tax matters:

Check off any of the following which are NOT granted.

To receive, but not to endorse and collect, checks in payment of any refund of state taxes, penalties or interest.

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes. To execute closing agreements.

To represent taxpayer (s) at preliminary reviews and administrative hearings. (Must be an attorney, person authorized by law to practice accountancy, or partner or corporate officer of taxpayer as provided by the Administrative Hearing Procedures.)

Other acts (specify): _____

Notices and other written communications in proceedings involving the above matters shall be sent to the above named attorney (s) so long as this power of attorney remains in effect.

Copies to be sent to the taxpayer (s): _____

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Division of Taxation office for the same matters and years or periods covered by this form, except the following (Specify to whom granted, date granted, and address including ZIP code; or refer to attached copies of earlier powers and authorizations): _____

If signed by corporate officer, partner, or fiduciary on behalf of the taxpayer,
 I certify that I have authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer signature _____	Print name _____	Title (if applicable) _____	Date _____
Taxpayer signature _____	Print name _____	Title (if applicable) _____	Date _____

Mailing address: RI Division of Taxation, One Capitol Hill, Providence, RI 02909-5806 Revised 11/2014

State of Rhode Island and Providence Plantations
Form RI-2848
 Power of Attorney

This declaration must be completed by the attorney, certified public accountant, licensed public accountant, or enrolled agent.
 I declare that I am not currently under suspension or disbarment from practice before the Division of Taxation and that:

I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or

I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or

I am a licensed public accountant in the jurisdiction indicated below.

I am actively enrolled to practice before the Internal Revenue Service.

Designation (Attorney, CPA, LPA or enrolled agent)	Jurisdiction (State, etc)	Signature	Date

If the power of attorney is granted to a person other than an attorney, certified public accountant, or licensed public accountant, or enrolled agent, it must be witnessed or notated below.

The person (s) signing as or for the taxpayer (s): (Check and complete ONE.)


Is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

Signature of witness _____	Date _____
Signature of witness _____	Date _____

appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed

Signature of notary _____	Date _____
---------------------------	------------


NOTARIAL SEAL

State	State Resource	Line Header	State Instructions	Form
South Carolina	SC 2848	Part I: Power of Attorney		
		Line 1: Taxpayer information	<p>Individuals: Enter your name, SSN, and address. Enter your FEIN if you are filing for a business account. If you are married filing jointly, and you and your spouse are designating the same representatives, enter your spouse's name, SSN, and address (if different from yours).</p> <p>Corporations, partnerships, or LLCs: Enter the name, FEIN, and business address. If this form is being prepared for corporations filing a consolidated tax return (SC1120), do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. On line 3, only list SC1120 as the tax form number. A subsidiary must file its own SC2848 for returns that are filed separately from the consolidated return, such as the ST-3.</p> <p>Trust: Enter the name, title, and address of the trustee, and the name and FEIN of the trust.</p> <p>Estate: Enter the name, title, and address of the decedent's executor or personal representative, the name of the estate, the decedent's SSN, and the estate's FEIN, if applicable.</p> <p>Enter the names of your representatives for which you are granting power of attorney. Only individuals may be named as representatives. Representatives should use the same name on all submissions to the SCDOR. If you want to name more than three representatives, enter see attached list in the representative name box and attach a list of representatives. You must sign and date all attachments.</p> <p>Enter the type of tax or license, the tax form number, and the years or periods. For example, you may list Income Tax: SC1040; for calendar year 2019 and Sales Tax: ST-3; for 1st, 2nd, 3rd, and 4th quarters of 2019. A power of attorney with a general reference to All years, All periods, or All taxes will not be accepted as valid.</p> <p>You may list the current year or period and any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than three years after the power of attorney is received by the SCDOR. The three future periods are determined starting after December 31 of the year the power of attorney is received by the SCDOR.</p> <p>To modify the acts that your named representatives can perform, describe any specific additions or deletions in the space provided. If you wish to provide the authority to substitute another representative or to delegate authority, this must be specifically stated.</p> <p>If the representative you name is someone other than an attorney, CPA, or enrolled agent, the acts that person can perform on your behalf may be limited by SC Code Section 12-60-90. For more information, see SC Revenue Procedure #11-1, available at dor.sc.gov/policy.</p> <p>To authorize your representative to receive refund checks on your behalf, but not endorse them, initial and enter the name of that person in the space provided. Treasury Department Circular 230 (31 CFR, Part 10) prohibits an attorney, CPA, or enrolled agent, any of whom is an income tax return preparer, from endorsing or otherwise negotiating a tax refund check. If you are in a licensed attorney/client relationship, your refund may be sent to your licensed attorney.</p> <p>Submitting a power of attorney will automatically revoke any prior powers of attorney the SCDOR has received for the same tax matters. If you do not want to revoke an existing power of attorney, check the box and attach a copy of any powers of attorney you want to remain in effect.</p> <p>To revoke an existing power of attorney without naming a new representative, send a copy of the previously executed power of attorney to the SCDOR with REVOLVE written on the top of the form. The copy of the power of attorney must have a current taxpayer signature and date on line 7. If you do not have a copy of the power of attorney you want to revoke, send a statement of revocation to the SCDOR.</p> <p>The statement must:</p> <ul style="list-style-type: none"> • indicate the authority of the power of attorney is revoked • list the name and address of each representative whose authority is revoked • be signed by the taxpayer <p>A representative can withdraw from representation by filing a statement with the SCDOR. The statement must be signed by the representative and must identify the name and address of the taxpayers and all tax matters from which the representative is withdrawing.</p>	
		Line 2: Representative information		
		Line 3: Tax matters		
		Line 4: Acts authorized		
		Line 5: Receipt of refund checks		
		Line 6: Retention/revocation of prior powers of attorney		
		Line 7: Taxpayer signature	<p>Individuals: Sign and date the power of attorney. If a joint return has been filed and both taxpayers will be represented by the same representatives, both spouses must sign the power of attorney, unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. If a joint return has been filed and both taxpayers will be represented by different representatives, each taxpayer must execute their own power of attorney on separate SC2848 f</p> <p>Corporations or associations: Only an officer having authority to bind the taxpayer may sign the SC2848.</p> <p>Partnerships: All partners of a partnership or members of an LLC must sign unless one partner or member is authorized to act in the name of the partnership or LLC. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. You must attach a copy of the authorization. For purposes of executing the SC2848, the tax matters partner is authorized to act in the name of the partnership. For dissolved partnerships, see US Treasury Regulations section 601.503(c)(6).</p> <p>Other: If the taxpayer is a dissolved corporation, deceased, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see US Treasury Regulations section 601.503(d).</p> <p>The representatives you name must sign and date this declaration and enter the designation (a-h) under which they are authorized to practice before the SCDOR. The representatives must list one of the following in the Jurisdiction column:</p> <p>a. Attorney: the two-letter abbreviation for the state in which admitted to practice b. Certified Public Accountant: the two-letter abbreviation for the state in which licensed to practice c. Enrolled Agent: the enrollment card number issued by the Director of Practice d. Officer: the title of the officer e. Full-Time Employee: the employee's title or position f. Family Member: the relationship to taxpayer g. Tax Return Preparer: the two-letter abbreviation for the state in which the return was prepared h. Other: professional title or relationship to taxpayer</p> <p>Note: If the representation is outside the United States, state jurisdiction codes do not apply.</p>	
		Part II: Declaration of representative		

State	State Resource	Line Header	State Instructions
South Dakota	SD Form 1285		
		Part 1. Taxpayer Information	Name, SSN Address Phone Number, Email Address
		Part 2. Power of Attorney	Add Remove Change Name of POA Address Phone Number, Email Address
		Part 3. Authority Granted	Full Authority Limited Authority Tax Matters Tax/License Type listed License Number Effective Date of Authority
		Part 4. Optional Elections	Authorization to receive all correspondence, including refunds from the Department Authorization to communicate by email
		Part 5. Expiration Date and Signature	Expiration Date Taxpayer Signature before a notary
		Part 6. Notarization	Notary

South Dakota Department of Revenue
445 E Capitol Ave
Pierre, SD 57501
Power of Attorney

Form: 1285



Part I. TAXPAYER INFORMATION

Taxpayer Name		FEIN or last 4 of SSN
Address		
City	State	Zip Code
Phone Number	Email Address	

Part II. POWER OF ATTORNEY

Add—creates or appoints a new power of attorney authorizing the appointee(s)
 Remove—ends the power of attorney for the appointee(s) - Go to Part V)
 Change—modifies the power previously granted to the appointee(s)

Name of Person Given Power of Attorney		
Address		
City	State	Zip Code
Phone Number	Email Address	

Part III. AUTHORITY GRANTED

I appoint the above person, and anyone included on the attachment, to represent me as attorney-in-fact before the South Dakota Department of Revenue. It is my responsibility to keep my appointee informed of my tax and non-tax matters administered by the Department. I understand the Department does not send copies of all correspondence to my appointee. (For exception, see "Part IV. Optional Elections") This power of attorney shall not be affected by disability of the principal.

I grant **full authority** to the appointee(s). The appointee(s) is authorized to perform all acts I can perform with my tax and non-tax matters administered by the Department.
 Check this box if the appointee(s) is not authorized to sign tax returns.

I grant **limited authority** for specific tax types, periods and/or duties (check only the boxes that apply). By checking the boxes, the appointee(s) will be authorized to act on my behalf only for the indicated tax matters. If I do not indicate a specific year or period for a selected tax type, I am granting authority for all years or periods.
 Check this box if the appointee(s) is not authorized to sign tax returns.

SELECT	TAX / LICENSE TYPE	LISTED LICENSE NUMBER(S)	EFFECTIVE DATE OF AUTHORITY
<input type="checkbox"/>	Sales / Use Tax		
<input type="checkbox"/>	Contractor's Excise Tax		
<input type="checkbox"/>	Fuel Tax (FTA / IRP)		
<input type="checkbox"/>	Bank Franchise Tax		
<input type="checkbox"/>	Alcohol Beverage License		
<input type="checkbox"/>	Tobacco License		
<input type="checkbox"/>	911 Surcharge		
<input type="checkbox"/>	Other		

Part IV. OPTIONAL ELECTIONS

1. Authorize primary appointee to receive all correspondence, including refunds, from the Department.
 I elect to have South Dakota Department of Revenue send the primary appointee all refunds, legal notices, and correspondence about the tax and nontax debt matters specified in this document. By making this election, I understand that I will no longer receive anything - including refunds and legal notices - from the Department and my primary appointee will receive it on my behalf.

2. Authorize appointee to communicate by email.
 I authorize the South Dakota Department of Revenue to communicate by email with my appointee. I understand private tax data about me will be sent over the Internet. I accept the risk my data may be accessed by someone other than the intended recipient. I agree the South Dakota Department of Revenue is not liable for any damages I may have as a result of interception.

Part V. EXPIRATION DATE AND SIGNATURE


Expiration Date
(If no date is provided, this power of attorney and optional elections are valid until removed)

This power of attorney and elections are not valid until this document is signed by the taxpayer before a notary and received by the Department.

Printed Name Title (if applicable)

State	State Resource	Line Header	State Instructions
Tennessee	TN POA		
		PART 1 Power of Attorney	
		1. Taxpayer Information	Taxpayers Name and Address Account Number Telephone Number
		2. Representative	Name and Address Telephone Number and Email Address
		3. Tax Matters	Type of Tax Years or Periods
		4. Acts Authorized	The representative is authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks.
		5. Notices and Communication	Notices and other written communications will be sent to the first representative listed in line 2
		6. Signature of Taxpayer	If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
		PART II Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue Signature

[Print](#) [Reset](#)



TENNESSEE DEPARTMENT OF REVENUE
POWER OF ATTORNEY

PART I Power of Attorney (Please type or print.)

1. Taxpayer Information (Taxpayer must sign and date this form on line 6.)

Taxpayer name and address	Account number(s)
	Daytime telephone number ()

hereby appoints the following representative as attorney-in-fact:

2. Representative (Representative must sign and date this form on page 2, Part II.)

Name and address	Telephone No: ()
	E-mail address:

to represent the taxpayer before the Tennessee Department of Revenue for the following tax matters:

3. Tax Matters

Type of Tax (Sales and Use, Franchise, Excise, etc.)	Year(s) or Period(s)

4. Acts Authorized --The representative is authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks.

5. Notices and Communication --Notices and other written communications will be sent to the first representative listed in line 2.

6. Signature of Taxpayer - If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Signature	Date	Title (if applicable)

Print Name

RV-F103801 (Rev. 2-18)

PART II Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following designations:
 - a. Attorney or Certified Public Accountant
 - b. Officer or full-time employee of the taxpayer
 - c. Other _____

► If this declaration of representative is not signed and dated, the power of attorney will be returned.

Designation - Insert above letter (a-c)	Jurisdiction (state)	Signature	Date

Please mail this form to:
Tennessee Department of Revenue
Andrew Jackson Office Building
500 Deaderick Street
Nashville, Tennessee 37242

State	State Resource	Line Header	State Instructions
Texas	TX 01-137	Taxpayer Granting Limited Power of Attorney	Taxpayer's Name and 11- digit Texas Taxpayer number
		Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Taxpayer (Agent)	Agent Name, 11- digit Texas Taxpayer number
			Relationship to taxpayer, Name
			Address, Phone Number
			Email Address
			Tax type(s)/Subtype(s)/Fee(s) , Period(s)/Report year(s)
		I appoint the named Agent as my true and lawful agent and attorney-in-fact to communicate with the Texas Comptroller of Public Accounts (Comptroller's office) for one or more of the following purposes:	Select those that apply
		Signature	If signing as an officer, director or employee of the taxpayer, I certify that my duties include administering the taxpayer's rights and responsibilities with the Comptroller's office and that I have authority to execute this limited power of attorney.

[PRINT FORM](#) [RESET FORM](#)

Form

Limited Power of Attorney

Purpose - This form satisfies specific statutory requirements for taxpayers to designate agents to represent them before the Texas Comptroller of Public Accounts. See Texas Tax Code Section 111.022. You may use this form to grant authority to an attorney, accountant or other representative to act on your behalf for all tax-related matters. If you choose to use this form, provide all the information requested; we will return incomplete forms.

Taxpayer Granting Limited Power of Attorney

Taxpayer legal name _____ 11-digit Texas taxpayer number _____

Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Taxpayer (Agent)

Agent legal name _____ 11-digit Texas taxpayer number _____

Relationship to taxpayer (Attorney, CPA, tax return preparer, etc.) _____ Contact name _____

Street _____ Phone (Area code and number) _____

City, state and ZIP code _____ Email address _____

Tax type(s)/Subtype(s)/Fee(s) _____ Period(s)/Report year(s) _____

I appoint the named Agent as my true and lawful agent and attorney-in-fact to communicate with the Texas Comptroller of Public Accounts (Comptroller's office) for one or more of the following purposes:

(Check all that apply)

- To communicate with the Comptroller's office for purposes other than those listed below, including requesting and receiving information by telephone, email, fax, mail, private letter rulings, general information letters or in person.
- To request and receive my Webfile number(s) from the Comptroller's office.
- To file my claim for refund for the tax/fee types and periods/report years identified, and to provide information as requested by the Comptroller's office.
- To sign and file my documents, including tax/fee reports, applications and returns.
- To provide information as requested and discuss relevant issues with regard to my tax/fee audit(s) and/or examination(s), and to accept a notification of sampling procedure for the tax/fee types and periods/report years identified.
- To receive a copy of my Texas Notification of Audit, Refund and/or Examination Results.
- To access account data for crude oil production taxes for the periods _____ through _____.
 This appointment is only effective from _____ to _____ or _____
 This appointment is effective during the period identified below.
- To access account data for natural gas production taxes for the periods _____ through _____.
 This appointment is only effective from _____ to _____ or _____
 This appointment is effective during the period identified below.
- To file for a redetermination or refund hearing, to accept a notification of the 90-day requirement to obtain records and/or certificates, to represent me during the contested case proceeding for the tax/fee types and periods/report years identified and to sign a withdrawal form if no longer wish to proceed through the administrative hearings process.
- To enter into a written agreement extending the period of limitation during my audit(s) and/or examination(s) for the tax/fee types and periods/report years identified.
- To authorize one or more individuals from the firm identified to carry out the authority and duties granted for the tax/fee types and periods/report years identified.
- Other: _____

This limited power of attorney is effective on _____ (Date) and will continue in effect
 until _____ (Date) or
 until I revoke it in writing.

Form 01-137 (Back) (Rev. 6-224)

If no specific date of expiration is selected, I understand that the Comptroller's office may act under this limited power of attorney until the Comptroller's office receives written notice of my revocation. My Agent has the power and authority to do and perform every act necessary and proper in the exercise of any of the powers described above, as fully as I could do personally. This includes the right to request and receive confidential information. I acknowledge that use of the named Agent does not relieve me, as the taxpayer or officer, director or employee of the taxpayer, of my responsibilities when filing accurate reports and returns. I further acknowledge that I am ultimately responsible for the accuracy of any reports or returns filed on my behalf by my Agent.

If signing as an officer, director or employee of the taxpayer, certify that my duties include administering the taxpayer's rights and responsibilities with the Comptroller's office and that I have authority to execute this limited power of attorney.

Signature _____ Date _____

Print name _____ Phone (Area code and number) _____

Address (Street, city, state and ZIP code) _____

Title _____ Email address _____

You have certain rights under Chapters 602 and 605, Government Code, to review, request, and correct information we have on file about you.
To request information for review or to request error correction, contact us at 800-532-9255.

State	State Resource	Line Header	State Instructions
Vermont	PA-1		
		Line 1	Print the name and address of the Taxpayer.
		Line 2	Enter the Social Security Number of an individual Taxpayer or Federal ID Number or (if applicable) State ID Number of an entity Taxpayer.
		Line 3	Print the name of the Agent.
		Line 4	Print the telephone number of the Agent.
		Line 5	Print the address of the Agent.
		Line 6	Check applicable boxes if you are authorized to prepare and file Vermont state tax returns, the returns must still be signed by the taxpayer.
		Line 7	List specific tax types (i.e., "income tax") and tax periods (i.e., "2002") for which Agent is authorized to act on your behalf. If all taxes and tax periods, write "ALL".
		Line 8	Identify any special skills or expertise of Agent which will be exercised by agent on behalf of Taxpayer, such as CPA, RPA, tax preparer, attorney-at-law. If none, write "NONE".
		Line 9	List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.
		Line 10	Signature of person on Line 1 if an individual Taxpayer.
		Line 11	Signature of person signing for an entity Taxpayer.
		Line 12	Print the name and title of person signing for an entity taxpayer.
		Line 13	Signature of Agent and date agent signed.

Form							
<p>Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p>Special Power of Attorney for use by Individuals, Businesses, Estates and Trusts <small>(joint filers must each file a Power of Attorney form)</small></p> </div> <div style="text-align: right;"> <p>FORM PA-1</p> </div> </div>							
TAXPAYER							
1. Name of Taxpayer (Principal)	2. Social Security Number or Federal ID Number or (if applicable) State ID Number						
Address of Taxpayer							
AGENT							
3. Name of Agent	4. Telephone Number of Agent						
5. Address of Agent							
<p>6. The Taxpayer hereby appoints the above-named person as agent for the Taxpayer and authorizes said agent to perform the following acts on behalf of the Taxpayer:</p> <p>(Check all applicable boxes)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <input type="checkbox"/> Receive the Taxpayer's tax returns and information regarding Taxpayer's returns which have been filed with the Department of Taxes </td> <td style="width: 50%; border: none;"> <input type="checkbox"/> Represent the Taxpayer in appeals before the Commissioner of Taxes at a formal hearing if the agent is an attorney or CPA licensed to practice in the State of Vermont. </td> </tr> <tr> <td style="border: none;"> <input type="checkbox"/> Represent the Taxpayer in discussions and all informal conferences with Vermont Department of Taxes personnel regarding the Taxpayer's tax returns and/or liabilities </td> <td style="border: none;"> <input type="checkbox"/> Prepare and file Vermont state tax returns </td> </tr> <tr> <td style="border: none;"> <input type="checkbox"/> Negotiate the assessment and payment of tax liabilities </td> <td style="border: none;"> <input type="checkbox"/> Perform any legal act on the Taxpayer's behalf with respect to the taxes and tax periods identified below </td> </tr> </table>		<input type="checkbox"/> Receive the Taxpayer's tax returns and information regarding Taxpayer's returns which have been filed with the Department of Taxes	<input type="checkbox"/> Represent the Taxpayer in appeals before the Commissioner of Taxes at a formal hearing if the agent is an attorney or CPA licensed to practice in the State of Vermont.	<input type="checkbox"/> Represent the Taxpayer in discussions and all informal conferences with Vermont Department of Taxes personnel regarding the Taxpayer's tax returns and/or liabilities	<input type="checkbox"/> Prepare and file Vermont state tax returns	<input type="checkbox"/> Negotiate the assessment and payment of tax liabilities	<input type="checkbox"/> Perform any legal act on the Taxpayer's behalf with respect to the taxes and tax periods identified below
<input type="checkbox"/> Receive the Taxpayer's tax returns and information regarding Taxpayer's returns which have been filed with the Department of Taxes	<input type="checkbox"/> Represent the Taxpayer in appeals before the Commissioner of Taxes at a formal hearing if the agent is an attorney or CPA licensed to practice in the State of Vermont.						
<input type="checkbox"/> Represent the Taxpayer in discussions and all informal conferences with Vermont Department of Taxes personnel regarding the Taxpayer's tax returns and/or liabilities	<input type="checkbox"/> Prepare and file Vermont state tax returns						
<input type="checkbox"/> Negotiate the assessment and payment of tax liabilities	<input type="checkbox"/> Perform any legal act on the Taxpayer's behalf with respect to the taxes and tax periods identified below						
7. This power of attorney is effective for the following taxes and tax periods:							
8. Special skills or expertise of Agent (i.e., CPA, RPA, Tax Preparer, Attorney-at-Law). If none, write "None".							
9. All prior powers of attorney on file with the Department of Taxes are hereby revoked except:							
SIGNATURE							
10. Signature of Individual Taxpayer on Line 1	Date						
11. Signature of person authorized to sign for Entity Taxpayer	Date						
12. Printed name and title of person signing POA for Entity Taxpayer							
ATTESTATION OF AGENT							
<p>I hereby attest that:</p> <ul style="list-style-type: none"> • I accept appointment as agent for the Taxpayer; • I understand my duties under this Power of Attorney and under law; • I understand that I am expected to use the skills and expertise identified above on behalf of the Taxpayer. 							
13. Signature of Agent (person on Line 3)	Date						
<p>Form PA-1 Rev. 08/13</p>							

State	State Resource	Line Header	State Instructions
Virginia	PAR 101	Section 1 - Taxpayer Information	Individual - If the tax matter involves a joint return and you and your spouse are designating the same representative, provide your spouse's name and social security number. Sole Proprietor - For business tax matters, enter your name and the federal employer identification number for your business. Corporations, Partnerships, or Associations - Enter the legal name of the organization and the organization's federal employer identification number. If the tax matter involves a consolidated or a combined tax return filed for a corporation, do not attach a list of subsidiaries or affiliated corporations to this form. Only the parent corporation's information is required in Section 1. A subsidiary or affiliate must file its own PAR 101 for returns that it files separately. Fiduciary/Trust - Enter the name and federal employer identification number of the trust, and the telephone number and email address of the trustee. The trustee must sign the form. Estate or Inheritance Tax - Applicable only for decedents whose date of death was prior to July 1, 2007. Enter the name and the social security number of the deceased taxpayer and provide the address, telephone number, and email address of the decedent's personal representative. The taxpayer's personal representative must sign and date the form.
		Section 2 - Revoking or Maintaining Prior Authorization	Check the box that applies. If you are naming a representative, any prior power of attorney on file with Virginia Tax for the same tax matters covered by the Form PAR 101 you are submitting will be automatically revoked unless you attach a copy of any power of attorney you want to remain in effect. Either the taxpayer or their representative may revoke the power of attorney. This must be done in writing by submitting a copy of Form PAR 101 with "REVOKE" written on the top of the form or by sending a written request. If you wish to revoke the power of attorney for only one spouse on a joint power of attorney, this should be done by a submitting a letter to indicate which spouse is no longer represented.
		Section 3 - Tax Matters	Be specific. You should only grant a person your power of attorney for taxable periods for which you have a tax matter. You may specify taxable periods no more than 3 years into the future. Future periods are determined starting after Dec. 31 of the year in which we receive Form PAR 101. You may list the current taxable year or period and any taxable years or periods that have already ended as of the date you sign Form PAR 101. Annual Income Taxes - If the tax matter involves individual, corporate, pass-through entity, or fiduciary income tax, enter the name of the tax under "Tax Type." Also use this section for composite/unified filing tax matters. If the tax matter involves estate tax or inheritance tax for a taxpayer whose date of death was prior to July 1, 2007, enter the date of death of the taxpayer in the taxable year field.

Form

Form PAR 101
Virginia Power of Attorney and Declaration of Representative

Virginia Tax
P. O. Box 1115
Richmond, VA 23218-1115
Individual fax: (804) 254-6113
Business fax: (804) 254-6111

This is a legal document. If this Form PAR 101, Power of Attorney and Declaration of Representative is not signed and dated, lacks complete information, or is illegible, it will be denied. Asterisks denote required fields. Read the instructions carefully before completing this form.


1. Taxpayer Information			
Taxpayer Name (Individual, Business, or Fiduciary)*		SSN, ITIN, or FEIN*	
Spouse Name (For joint representation only. See instructions.)		Spouse SSN or ITIN	
Address*		Daytime Telephone Number ()	
Address		Alternative Telephone Number ()	
City*	State*	ZIP Code*	Email Address
2. Maintain or Revoke Prior Authorization			
<input type="checkbox"/> Maintain authorization for the agent listed below. This form automatically revokes all earlier powers of attorney on file with Virginia Tax for the same tax matters covered by this form.			
<small>(Specify agent name, address, ZIP Code, and date granted. Attach copy of the power of attorney form.)</small>			
<input type="checkbox"/> Revoke prior authorization(s). To revoke a prior power of attorney without naming another representative, send a copy of the power of attorney form to Virginia Tax at the address above and write "REVOKE" across the top. If you do not have a copy of the power of attorney form, provide the agent's name, address, ZIP Code, and date granted.			
3. Tax Matters – Taxable years or periods may not extend more than 3 years into the future. You must designate at least one tax type and taxable year period.*			
Annual Income Taxes Only – Individual, Corporate, Pass-through Entity, Fiduciary, or Estate Tax Type			
Tax Type	Taxable Years		
	Do Not Enter "All Years" – Must be Specific		
Business, Excise, Commodity, and Other Taxes			
Tax Type	15-Character Virginia Tax Account Number	Do Not Enter "All Periods" – Must be Specific	
	REQUIRED: See Instructions	Beginning Period (MM/YYYY)	Ending Period (MM/YYYY)
4. Authorized Agent (Representative Information. Additional representatives should be listed on an attached list and may not receive copies of correspondence.			
Primary Representative – Must be a person; cannot be a business		Automatic Correspondence	
First Name*	Last Name*	An Authorized Agent will automatically be mailed copies of correspondence regarding the tax matters.	
Address		A - Authorized Agent Number	
Address		<input type="checkbox"/> Do NOT mail copies of any correspondence to agent.	
City	State	ZIP Code	<input type="checkbox"/> Mail copies of email communications to agent.
Daytime Telephone Number ()	Fax Number ()	Email Address	
Additional Representative – Must be a person; cannot be a business		Automatic Correspondence	
First Name	Last Name	An Authorized Agent will automatically be mailed copies of correspondence regarding the tax matters.	
Address		A - Authorized Agent Number	
Address		<input type="checkbox"/> Do NOT mail copies of any correspondence to agent.	
City	State	ZIP Code	<input type="checkbox"/> Mail copies of email communications to agent.
Daytime Telephone Number ()	Fax Number ()	Email Address	
5. Signature of Taxpayer(s) and Acknowledgment of Authorized Acts			
By signing this form, I am granting the representative(s) listed in Section 4 the authority to:			
<ul style="list-style-type: none"> - Receive and inspect my confidential tax information for the tax matters listed in Section 3. - Perform all acts that I can perform with respect to the specified tax matters, and - Represent me before Virginia Tax, including consenting to extend the time to assess tax and executing consents that agree to a tax adjustment. - In addition, I understand that the acts of my Authorized Agent may increase or decrease my tax liabilities and legal rights. The authority does not, however, include the power to receive refund checks, substitute another representative, request a copy of a tax return, sign certain returns, or consent to a disclosure of tax information. 			
For joint representation, both the taxpayer and the spouse listed in Section 1 must sign and date this form. If this form is signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, they certify that they have the authority to execute this form on behalf of the taxpayer. This power of attorney will remain in effect until it is revoked by the taxpayer or the agent.			
Print Name*	Signature*	Title	Date*
Print Name	Signature	Title	Date
6. Representative Signature: Under penalties of perjury, I declare I am authorized to represent the taxpayer(s) listed in Section 1.			
A.) Attorney B.) Certified Public Accountant C.) Enrolled Agent D.) Family member or Other (provide relationship below):			
Relationship:			
Representative	Designation Letter from Above List	Print Name*	Representative Signature*
Primary			Date*
Additional			

			Business, Excise, Commodity, and Other Taxes - You must enter the tax type and the beginning and ending periods covered by this form. For each tax type, you must also provide your assigned 15-character Virginia Tax Account Number. If you have multiple locations, be sure to list the account number for each location. If you do not enter your account number(s), the form will be returned.				
			Exceptions - For the following tax types, leave the Virginia Tax Account Number field blank: Apple Excise Tax, Bank Franchise Tax, and Rolling Stock Tax on Railroads and Freight Car Companies.				
		Section 4 - Authorized Agent/Representative Information	You must provide complete information for each representative listed on the form. You cannot name a business as your representative. Your representative must be a person. In addition, each representative must sign and date the form. The signature must be an actual signature and cannot be an electronic signature or rubber stamp.				
			Virginia Tax will automatically mail copies of all outgoing correspondence sent to you regarding the tax matters listed in Section 3 to your Authorized Agent provided that:				
			<ul style="list-style-type: none"> Your Authorized Agent is registered with Virginia Tax, and You provide the Authorized Agent's number, a unique 9-character identification number assigned by us that begins with "A." 				
			Virginia Tax will not automatically mail correspondence to your Authorized Agent in the following situations:				
			<ul style="list-style-type: none"> You do not provide your Authorized Agent's number, or You check the box indicating that you do not want correspondence automatically mailed to your Authorized Agent. 				
			We will automatically mail copies of secure email to your Authorized Agent if you have opted to have copies of email communications sent to your agent.				
			Taxpayers may use secure email to discuss specific questions related to their account. The authorized representative(s) will receive copies of this secure email communication through the U.S mail. To use secure email on Virginia Tax's website at www.tax.virginia.gov , log in to iFile (business or individual) or iReg, select Secure Message to send and receive secure email.				
			To register as an Authorized Agent, your representative must submit Virginia Form R-7. If Form R-7 is submitted with Form PAR 101, enter "Applied For" in the Registered Authorized Agent Number field. Form R-7 is available at www.tax.virginia.gov .				
		Sections 5 and 6 - Signature of Taxpayer(s), Acknowledgment of Authorized Acts, and Representative Signature	Individuals - You must sign and date the form. If the tax matter involves a joint return and you and your spouse are designating the same Authorized Agent(s), your spouse must also sign and date the form.				
			Corporations or Associations - An officer having authority to bind the taxpayer must sign and date the form.				

			Partnerships - All partners should sign unless only one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization should be attached. For dissolved partnerships, see 26 CFR 601.503(c)(6).				
			All others - If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see 26 CFR 601.503(d). The representative(s) must sign and date the form.				
			Note - Generally, the taxpayer signs first, granting the authority and then the Authorized Agent signs, accepting the authority granted. The date for both the taxpayer and the representative must be within 45 days for domestic authorizations and within 60 days for authorization from taxpayers residing abroad. If the taxpayer signs last, then there is no timeframe requirement. All signatures on the form must be actual and cannot be electronic or rubber stamps.				

State	State Resource	Line Header	State Instructions
Washington	CTIA		
		1. My information - taxpayer info	Taxpayer or Business Name Account ID/UBI Number, Phone Address Email, Fax
		2. Share my confidential tax information with the individual(s)/company listed below.	If you are not authorizing a third party, go to step 3. If you are authorizing an entire company or a Legislator's office, add the words "and staff." If authorizing specific people, add additional name(s) in the Authorized names/email section.
		3. Send my confidential tax information by regular email or fax	By checking this box, I authorize the Department to send my confidential tax information using regular email or fax.
		4. My signature	I declare, under penalty of perjury, that I am authorized to sign this form. I am listed as the real property owner or as the business owner, partner, corporate officer, or LLC member or manager in official records held by Washington State, or I have attached documentation (e.g., power of attorney, annual report, executor) that grants me the authority to sign.
		5. Fax to (360) 705-6175, email to DORTAATaxIn@dor.wa.gov or mail to address on back.	Fax, email or mail

[Reset This Form](#) EXC/TIA


Confidential Tax Information Authorization

I authorize the Department of Revenue to share my confidential tax information as indicated. Use this form to authorize the Department of Revenue to share your confidential tax information with a third party. You can also use this form to authorize the Department to send confidential tax information using regular (unsecure) fax or email.

1. My information (This information will not be used to update your business record.)*

Taxpayer or business name _____
 Account ID/UBI number _____ Phone _____
 Mailing address _____ City _____ ST _____ Zip _____
 Email _____ Fax _____
*To update your business record, go to http://dor.wa.gov and log in to your account.

2. Share my confidential tax information with the individual(s)/company listed below.

If you are not authorizing a third party, go to step 3. If you are authorizing an entire company or a Legislator's office, add the words "and staff." If authorizing specific people, add additional name(s) in the *Authorized names/email section*.

Individual or company name _____
 Mailing address _____ City _____ ST _____ Zip _____
 Phone _____ Fax _____ Email _____

Place an X in the appropriate box below:

<input type="checkbox"/> Any information for any reporting period.	Authorized names/email section
<input type="checkbox"/> Any information for this reporting period	
<input type="checkbox"/> Only listed information for this reporting period	

Information to be shared

3. Send my confidential tax information by regular email or fax.

I am aware of the Department's secure message system described on page 2. I know regular email and fax are not as secure, and confidential information may be intercepted by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause resulting from use of unsecured email or fax. (RCW 82.32.330)

By checking this box, I authorize the Department to send my confidential tax information using regular email or fax.

4. My signature

I declare, under penalty of perjury, that I am authorized to sign this form. I am listed as the real property owner or as the business owner, partner, corporate officer, or LLC member or manager in official records held by Washington State, or I have attached documentation (e.g., power of attorney, annual report, executor) that grants me the authority to sign.


Taxpayer signature _____ Title _____ Date _____
 Print name _____ City and state where signed _____

This authorization remains in effect until revoked in writing by either party. Keep a copy for your files. To revoke this authorization, write "Revoke" across the front of this form and return it to the Department as indicated in step 5.

5. Fax to (360) 705-6175, email to DORTAATaxIn@dor.wa.gov or mail to address on back.

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 360-705-6175. Teletype (TTY) users may use the Washington Relay Service by calling 711.
 REV 42 2446 (9/16/20)

ATTN: [See instructions on page 2.](#)



State	State Resource	Line Header	State Instructions
West Virginia	WV-2848		
		1. Principal Information	Business of individual granting the power of attorney Name of Individual or Business, SSN, FEIN or Tax ID#, Phone Name of Spouse or Corporate Office and Title, SSN, FEIN or Tax ID#, Phone Address
		2. Agent Information	Information of the individual(s) receiving the power of attorney Name, SSN, Bar# or CAF#, Phone Number Address
		3. Expiration	The power granted by this aurthorization are valid until... Revoked Liablility Month/Day/Year Other
		4. Authorization	
		4a. Description of Matter	Type of Tax Month, Quarter, Or Year of Return
		4b. Acts Authorized	Full Authority Restrictions
		5. Witness or Notary	Check and complete only one of the following: Witness Notary

Form
<p>WV-2848 Rev. 12/15</p> <p align="center">West Virginia State Tax Department Authorization of Power of Attorney</p> <p><small>Authorization giving the agent you name the powers specified herein is not an endorsement or approval by the West Virginia State Tax Department. Type or print the information you provide on this form. Incomplete, taxed, or unbalanced forms will be REJECTED.</small></p> <p>1 PRINCIPAL INFORMATION The business or individual granting the power of attorney</p> <p>Print Name of Individual or Business SSN, FEIN, or Tax ID # Phone # Print Name of Spouse or Corporate Office and Title SSN, FEIN, or Tax ID # Phone # Address City State Zip 2 AGENT INFORMATION The individual(s) receiving the power of attorney</p> <p>Print Name of Agent SSN, Bar #, or CAF # Phone # Address City State Zip</p> <p>3 EXPIRATION The powers granted by this authorization are valid until... <input type="checkbox"/> Revoked <input type="checkbox"/> Liability for delinquent tax or taxes listed below is satisfied. <input type="checkbox"/> Reason/Day/Year <input type="checkbox"/> Other (explain)</p> <p>4 AUTHORIZATION</p> <p>4A DESCRIPTION OF MATTER Description of the limits of the authorization Type Of Tax Account # (if known) Month, Quarter, Or Year Of Return (Personal Income, Estate, etc.) (Date of Death if Estate Taxes)</p> <p>4B) ACTS AUTHORIZED Check ONE of the Following: <input type="checkbox"/> Full Authority I hereby give the agent named above authorization to act on my behalf in interacting or communicating with the WV State Tax Department; to receive confidential information concerning me; to extend the period during which I am liable for assessment/payment of the above listed taxes; to sign and return forms; to make and sign agreements settling matters in dispute; to assign this Power of Attorney to another person approved by me in writing; and to receive (but not to endorse and cash) any checks issued by the WV Tax Department. <input type="checkbox"/> Restrictions I hereby give the agent named above authorization to act for me in dealing with the WV State Tax Department with the following restrictions:</p> <p>_____ Signature of Principal Individual Date Signature of Spouse Date (_____) (_____) (if any returns listed above are joint returns)</p> <p>5 WITNESS or NOTARY Check and complete ONLY ONE of the following: If the power of attorney is granted to a person other than an attorney or certified public accountant, the taxpayer(s) signature must be witnessed or notarized. <input type="checkbox"/> Witness The person(s) signing as/for the taxpayer(s) appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed. <input type="checkbox"/> Notary The person signing as/for the taxpayer(s) appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.</p> <p>Signature of Witness Date Signature of Notary Date Telephone # Signature of Witness Date NOTARY SEAL Telephone #</p> <p>TAX OFFICE USE ONLY: REJECTED ATTACHED NOTED</p>

State	State Resource	Line Header	State Instructions
Wisconsin	Form A-222		
		Part 1 – Taxpayer Information	Individuals: Enter your name, address, social security number or Wisconsin tax account number, telephone number, and email address in the space provided. If a joint return is involved, and you and your spouse are designating the same representative, enter your spouse's name and social security number.
			Corporation or partnership: Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address.
			Trust: Enter the name, address, federal identification number or Wisconsin tax account number, telephone number, and email address of the trust.
			Estate: Enter the name, address, federal identification number or Wisconsin tax account number, telephone number, and email address of the estate.
			Other entity: Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address.
			Note: If you have been assigned a Wisconsin tax account number by the Wisconsin Department of Revenue, enter the middle 10-digit numbers in the appropriate box.
		Part 2 – Representative(s)	Check one box to indicate whether you are appointing a new or additional representative or revoking authority of a representative.
			If you are appointing a new or additional representative, complete Parts 3, 3A or 3B, 4, and 5. The Power of Attorney form will remain valid unless you revoke it.
			If you are revoking authority of your representative, skip Parts 3 and 4 and complete Part 3A or 3B and Part 5. Note: DOR will revoke your representative's access to your My Tax Account (MTA) portal in DOR's computer system.
		Part 3 – Representative is an Entity or Individual	Check one box to grant authority to an entity or individual.
			If granting authority to an entire entity or firm (e.g., law or accounting firm), complete Part 3A. You are authorizing DOR to discuss confidential information with all employees of the entity or firm. If an employee leaves the firm, DOR will no longer discuss confidential information with the former employee.
			If granting authority only to a specific individual(s) (e.g., sibling or accountant), complete Part 3B. You are authorizing DOR to discuss confidential information only with such individual(s).
		Part 3A – Entity or Firm	Enter the entity's legal name, mailing address, and phone number. Provide the first and last name of a primary point of contact at the firm and their email address.
		Part 3B – Individual	Enter each individual's name, mailing address, email address, and phone number. Attach additional pages if needed.
		Part 4 – Full or Limited Authority	Check only one box to grant authority to the representative.
			Full Authority – Check the first box to grant full authority to your representative for matters before the department

Form

Important – to ensure this form works properly, save it to your computer before completing the form. Power of Attorney (Please print or type) Save Print Clear

Wisconsin Department of Revenue Form A-222

Part 1 – Taxpayer Information

Last name or business name		First name	ID number
Spouse's last name		Spouse's first name	Spouse's ID number
Current address		Daytime phone number () - () - ()	
City	State	Zip code	Email address (optional)

Part 2 – Representative(s)

Describe action (check one)

Appointing a new or additional representative Revoking authority of the representative named below (Complete Parts 3A or 3B)

Part 3 – Representative is an Entity or Individual (check one)

Check here if you want to grant authority to an entire entity or firm and complete Part 3A ONLY.

Check here if you want to grant authority to a specific individual(s) and complete Part 3B ONLY.

Part 3A – Entity or Firm

Entity's legal name		Phone number () - () - ()
Contact's last name		Contact's first name
Email address		Fax number () - () - ()
Mailing address		Appt. no.
City	State	Zip code

Part 3B – Individual

Individual's last name		Individual's first name	Phone number () - () - ()
Email address		Appt. no.	
Mailing address		Appt. no.	
City	State	Zip code	

A222 (R. 10/21)

Power of Attorney Page 2 of 2

Form A-222 Page 2 of 2

Taxpayer Name ID number

Part 3B – Continued

Individual's last name		Individual's first name	Phone number () - () - ()
Email address		Appt. no.	
Mailing address		Appt. no.	
City	State	Zip code	

If revoking a representative's authority, skip Part 4 and sign and date the form.

Part 4 – Full or Limited Authority (check one)

I grant full authority to the representative(s). The representative(s) named above has full authority to perform any act with respect to matters before the department that the taxpayer(s) can and may perform, including receiving confidential Wisconsin tax information. **Note:** If granting full authority, do not check any boxes below.

I grant limited authority to the representative(s) (check only items below for which you are granting authority). The representative(s) named above has authority to perform any act, with respect to the items checked below, that the taxpayer(s) can and may perform, including the authority to receive confidential Wisconsin tax information.

Authority	Period(s) (optional)	Authority	Period(s) (optional)
<input type="checkbox"/> Income or Franchise Taxes		<input type="checkbox"/> Employer Withholding Taxes	
<input type="checkbox"/> Sales and Use Taxes		<input type="checkbox"/> Passes Through Withholding Taxes	
<input type="checkbox"/> Excise Taxes		<input type="checkbox"/> Non-tax Debt	
<input type="checkbox"/> Property Taxes		<input type="checkbox"/> Other (describe below)	

Part 5 – Signature of Taxpayer(s)

I understand that the execution of this Power of Attorney does not relieve me of personal responsibility for reporting and paying taxes correctly and timely or from the penalties, fees, or interest for failure to do so, all as provided for under Wisconsin tax law. I understand a photocopy, faxed copy, and/or electronic copy of this form has the same authority as the signed original.

If signed by a corporate officer, general partner, managing member, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

Signature	Title	Date
Signature	Title	Date

Note: All notices that are automatically generated by the department's computer system (e.g. Notice of Amount Due or Notice of Refund/Offset) will be sent only to the taxpayer. Representatives may access copies of most notices through My Tax Account, if the taxpayer authorizes online access to the representative. If the representative does not have access through My Tax Account, they must request copies from the department employee they are working with, or request copies of taxpayer records at tax.wisconsin.gov/pages/ARAD/see-request.aspx.

			Limited Authority – Check the second box to grant limited authority to your representative for certain matters before the department. In the space that follows, indicate the type of limited authority you are granting. You may also grant authority only for specified periods.				
			The items listed under limited authority may contain multiple tax types. The following lists the type of taxes that may be covered by certain categories:				
			<ul style="list-style-type: none"> • Sales and Use Taxes – Sales tax, use tax, premier resort area tax, and local exposition tax • Excise Taxes – Alcohol beverage tax, motor fuel tax, cigarette tax, and tobacco and vapor products taxes • Nontax Debt – Debt of other agencies the department has authority to collect • Other – Unclaimed property 				
			Periods are optional. If you do not enter a period, the representative will have authority for all periods. Enter the specific year(s), quarter(s), month(s), etc. in the space provided (e.g., 2018, 2019). Do not enter the words “Previous,” “Prior,” or “Future” in the space provided. Such periods are not specific enough.				
		Part 5 – Signature of Taxpayer	The Power of Attorney form must be signed by the taxpayer. A signature stamp or electronic signature is acceptable. A photocopy or faxed copy of an original-signed form has the same authority as the original.				
			Signature of Taxpayer:				
			<ul style="list-style-type: none"> • Individuals: If a joint return is involved and both spouses will be represented by the same individual(s), both taxpayers must sign the Power of Attorney. If they are represented by different individuals, each spouse should execute their own Power of Attorney. • Estate or trust: A personal representative or trustee must sign • Partnerships: All partners must sign unless one partner is authorized to act for the partnership • Corporation or any other entity: A corporate officer or person having authority to bind the entity must sign 				
			Date: The Power of Attorney should be dated when signed. The beginning effective date for department action is the department’s receipt date.				

