

MULTISTATE POWER OF ATTORNEY FORM (M-POA) INSTRUCTIONS

General Instructions

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

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

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

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

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

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

Currently, the M-POA is accepted by the following states:

- **Colorado, Idaho, Illinois, Kansas, Texas, Utah**

Filing Instructions – Where to File? The M-POA must be submitted individually to each state where the taxpayer intends to be represented by the authorized representative(s). For additional details on where and how to file, see the “Where and How to File Chart” on page 5 of these Instructions.

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

- **Colorado, Idaho, Kansas, Utah**

Acceptable electronic signature methods include:

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

Note **Illinois, Texas** will only accept electronic signatures created using a third-party software, a handwritten signature, or a scanned copy of a handwritten signature.

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

Note that certain states require additional signature requirements. Please see the “Additional Signature Requirement” chart on page 6 of these Instructions.

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

- **Texas**

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

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

Specific Instructions Part 1 – Taxpayer Information

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

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

Note the address information provided on the M-POA will not change a taxpayer's last known address with any state tax agency. To change the taxpayer's last known address, contact each state tax agency by visiting their website.

Part 2 – Representative Information

Representative Information. For each authorized representative, enter the representative's first, last and where applicable middle name; applicable professional identification number (e.g., bar number, CFA, ITIN) or SSN, FEIN or TIN;

address; telephone number; and, where applicable, fax number and/or email address.

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

Note if the M-POA is used in **Texas** specific individuals authorized to represent the taxpayer must be included where the designee is a law firm, accounting firm or other consulting firm.

If the taxpayer would like an authorized representative to receive copies of notices, the appropriate box should be checked on the Form. Note each authorized representative will receive copies of all taxpayer notices unless the state does not allow this. Please see "States with Special Notice Rules" table on page 7 for specific state rules.

Part 3 – Tax Matters

Tax Type. Indicate the tax type(s) for which the representative(s) have authority to represent the taxpayer(s). Note the M-POA is applicable for all taxes and fees administered by the taxing agency to which the form is being submitted unless otherwise provided in these instructions.

Default Rule: If no specific tax type is selected, and the state's rules allow it, the M-POA will cover all tax types available in the state.

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

- **Kansas:** Specific tax(es)/fee(s) must be identified.

Part 4 – Authorization for All Years or Specific Income Periods

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

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

Default Rule: If no periods are selected, the M-POA will cover all open tax periods and for a period of five years as of the date of signing.

The states below have specific rules that will guide this Form. Any default rule or taxpayer selection that goes against the

state rule will be ignored, and the state's rule will become the default if nothing is selected.

- **Idaho, Kansas:** Specific tax year(s)/period(s) must be identified.

Part 5 – Acts Authorized

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

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

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

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

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

- **Colorado and Kansas:** Taxpayer must specify which acts the representative is authorized for: (1) receive and inspect confidential tax information; (2) represent taxpayer in tax matters before the Department; (3) sign agreements, consents, or other documents on taxpayer's behalf; and (4) perform any act that taxpayer can perform with respect to the tax matters listed.

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

Revocation of Prior Power(s) of Attorney. Indicate whether this M-POA will revoke all or none of the previous M-POAs currently on file. To revoke a specific M-POA on file, please use the “Revocation of POA” Form to specify which representative's POA should be revoked.

Note that the M-POA will not revoke any state-specific powers of attorney; it will revoke only M-POAs on file by the taxpayer.

Default Rule: If the taxpayer does not make a selection, no M-POAs will be revoked.

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

- **Colorado and Texas:** Prior M-POAs will be revoked.

Part 7 – Taxpayer Signature

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

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

Specific Instructions: Page 2

*****Note: Page 2 will only be required for states that require Part 8 or Part 9 to be completed. If the state to which you are submitting this M-POA does not require Part 8 or Part 9, Page 2 is not required to be submitted to that state.**

Part 8 – Representative/Appointee Signature

States that require authorized representative signatures include:

- **Illinois, Kansas:** All authorized representatives are required to sign.

Where required, each authorized representative must include the representative's applicable designation listed on Part 8 (of 1 through 7) on Page 2 and the jurisdiction in which the authorized representative has that designation.

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

Part 9 – Witness Signature

States that require notary or witness signature include:

- **Utah** requires witness signatures for all authorized representative(s).
- **Illinois** will not require a witness signature if the Authorized Representative is a licensed attorney or CPA (in any state). Otherwise, witness signature will be required.

Where and How to File Chart

State:	Mail To:	Fax, Email or Submit To:
<i>Colorado</i>	Colorado Department of Revenue PO Box 17087 Denver, CO 80217-0087	Email: DOR_TaxpayerService@state.co.us Online: Colorado.gov/RevenueOnline
<i>Idaho</i>	Idaho State Tax Commission Account Registration Maintenance PO Box 36 Boise, ID 83722-0410	Fax: (208) 334-5364 Email: taxrep@tax.idaho.gov OneDrive set up accepted for specific taxpayers.
<i>Illinois</i>	Power of Attorney Illinois Department of Revenue PO Box 19001	Fax: (217) 782-4217 Email: REV.POA@illinois.gov
<i>Kansas</i>	Taxpayer Assistance Center Scott State Office Building 120 SE 10th St. PO Box 3506 Topeka, KS 66625-3506 Phone: 785-368-8222 Specific Tax Types: Corporate Tax PO Box 750260 Topeka, KS 66699-0260 Sales and Use Tax PO Box 3506 Topeka, KS 66625-3506 Withholding Tax PO Box 3506 Topeka, KS 66625-3506 Individual Income Tax PO Box 750260 Topeka, KS 66699-0260	Email: Email to Kansas specific associate who is working on the matter. Ask Kansas associate for individual email address. Online: https://www.ksrevenue.gov/eservices.html
<i>Texas</i>	Texas Comptroller of Public Accounts P.O. Box 13528, Capitol Station Austin, Texas 78711-3528	Online: www.comptroller.texas.gov/taxes/file-pay/
<i>Utah</i>	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134	Fax: (801) 297-3573 Online: Utah Taxpayer Access Point https://tap.tax.utah.gov/TaxExpress

Additional Signature Requirements

State:	Additional Signature Requirements
<i>Colorado</i>	None
<i>Idaho</i>	None
<i>Illinois</i>	None
<i>Kansas</i>	None
<i>Texas</i>	None
<i>Utah</i>	None

States with Special Notice Rules

State:	
<i>Colorado</i>	Colorado allows authorized representative(s) to receive copies of notices by mail only.
<i>Idaho</i>	None
<i>Illinois</i>	None
<i>Kansas</i>	None
<i>Texas</i>	None
<i>Utah</i>	None