

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	4/13/2022	4/15/2022		Wanda.Robbs@revenue.alabama.gov	Alabama POA Email	
	334-242-1490 (General Info) or 1-866-576-6531 (Paperless Filing Info)						
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		
			4/13/2022		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	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	
			4/14/2022		taxpayer.resolution@dor.ga.gov	Georgia POA Email	
Hawaii	Taxpayer.Services@hawaii.gov	4/13/2022	4/15/2022		Taxpayer.Services@hawaii.gov	Hawaii POA Email	
Idaho	taxrep@tax.idaho.gov	4/13/2022	4/22/2022		taxrep@tax.idaho.gov	Idaho POA Email	Called 800-972-7660 talked to Janet
Illinois	rev.centreg@illinois.gov	4/13/2022	4/13/2022	X	REV.CentReg@Illinois.gov	Illinois POA Email	
	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.						
Indiana		4/13/2022					
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	
			4/13/2022		sharon.miller@nebraska.gov	Nebraska POA Email	
Nevada	nwlhelm@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	kingk@tax.state.nv.us - sosmail@sos.nv.gov		Would like to jump on a call
New Hampshire	poa@DRA.NH.GOV	4/13/2022 / 4/29/2022	4/14/2022		dra.callcenter@dra.nh.gov	New Hampshire POA Email	
New Jersey	ro.desilva@treas.nj.gov - https://www.state.nj.us/treasury/taxation/contact.shtml	4/13/2022	4/14/2022	X	ro.desilva@treas.nj.gov / nj.taxation@treas.state.nj.us	New Jersey POA Email	Asked me to call to answer questions
New Mexico	https://www.tax.newmexico.gov/contact-us/	4/13/2022					
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 - klandsis@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	
			4/14/2022		taxinfo@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		mmenser@tax.ok.gov	Oklahoma POA Email	
Oregon	questions.dor@dor.oregon.gov	4/29/2022	5/16/2022	X	questions.dor@dor.oregon.gov	Oregon POA Email	
Pennsylvania	https://revenue-pa.custhelp.com/	4/14/2022					
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	
			4/21/2022		rteramoto@utah.gov	Utah POA Email	
Vermont	TAX.myVTaxSupport@vermont.gov - tax.business@vermont.gov	4/14/2022 - 4/26/2022					
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

Section Number	Section Title/Field	Requirement
1)	<div> <div>Taxpayer Information</div> <div> Taxpayer Name and Address Taxpayer Identification Number(s) Daytime Phone Plan Number (if applicable) </div> </div>	
2)	<div> <div>Representative</div> <div> Name and Address <div> <input type="checkbox"/> </div> CAF Number PTIN Telephone Number Fax Number <div> <input type="checkbox"/> </div> </div> </div>	<div> Enter the full name and mailing address of your representative(s). You may only name individuals who are eligible to practice before the IRS as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than four representatives, write "See attached for additional representatives" in the space to the right of line 2 and attach an additional Form(s) 2848. </div> <div> Check if to be sent copies of notices and communications "Note the IRS only sends notices and communication to only two representatives" </div> <div> Check if new Address, Telephone, Fax </div>
3)	Acts Authorized	
4)	Specific use not recorded on the Centralized Authorization File (CAF)	
5)	Additional Acts	
6)		
7)		
8)		
9)		
Delivery Method		
<div> <div>Email</div> <div>Fax</div> <div>Mail</div> </div>		

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	2849A			
		Part I - Power of Attorney		
		Step 1 TAXPAYER INFORMATION	<p>This section will simply collect basic needed information for your attorney or whomever assists in providing your tax preparation. You must complete Part 1 -Section 1 as follows:</p> <p>Provide (by typing or print) the tax payer's full name and address</p> <p>To the right of that box, enter your (tax payer's)/Social Security Number</p> <p>Employer Identification number</p> <p>Daytime telephone number(s)</p>	
		Step 2 REPRESENTATIVE(S)	<p>Will ask that you enter the information needed with regard to the appointment of representative(s). Provide the following information:</p> <p>In the larger box in section 2, provide the names and addresses of the representative who will become your attorney(s) in fact.</p> <p>In the boxes to the right in section two, provide the telephone number(s) and fax number(s) of the attorney(s) in fact</p> <p>Be certain to check the small boxes at the bottom of section two information, if notices and communications are to be sent.</p> <p>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:</p> <p>Column 1 will as for the Type of Tax being addressed. List all types in column one</p> <p>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.</p> <p>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.</p>	
		Step 3 TAX MATTERS		
		Step 4 ACTS AUTHORIZED	<p>This section must be read carefully as, if boxes are checked an initialed, your attorney in fact will have a right to provide information to 3d 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.</p> <p>Disclosure to third parties</p> <p>Substitute or add representative(s)</p> <p>Sign a return</p>	
		Exceptions to Acts Authorized	<p>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.</p> <p>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.</p>	
		Step 5 RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY	<p>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.</p> <p>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.</p> <p>Attach a copy of the previous power of attorney</p>	
		Step 6 SIGNATURE OF TAXPAYER	<p>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)</p> <p>Carefully read the paragraph in section 8</p> <p>Provide the taxpayer's signature</p> <p>Provide your printed name</p> <p>Provide the date the form was signed</p> <p>Provide the taxpayer's title, it it applies</p>	
		Part II – Declaration of Representatives	<p>This information is entirely the responsibility of the representative. He/She must carefully review the information in Part II and provide the following:</p> <p>In the first field provided – designation should be entered by selection from letters A-K</p> <p>Representative must enter their state jurisdiction and enrollment card number in the second field</p> <p>Representative must provide their signature in the third field</p> <p>Representative must provide the date in which the document was signed</p>	

[illegible]

[illegible]

State	State Specific Form	Line Header	State Instructions	Form																										
Arkansas	DFA POA	<div>1. Taxpayer Information</div> <div>2. Representative(s)</div> <div>3. Tax Matters</div> <div>4. Acts Authorized</div> <div>5. Computer generated notices will continue to be sent to taxpayer as required by law</div> <div>6. Signature of Taxpayer(s)</div>	<p>Taxpayer name(s) and address Social Security Number(s) Primary Spouse Sales tax permit number Employer Identification Number Daytime Telephone Number</p> <p>Name and address Telephone Number Fax Number</p> <p>Type of Tax (Sales, Use, Income, etc.) Year(s) or Period(s)</p> <p>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.</p> <p>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:</p> <p>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.</p> <p>Signature _____ Date _____ Time _____</p>	<div>State of Arkansas Department of Revenue and Administration Bureau of Finance</div> <div>1. Complete separately. Attach copy to each. <table border="1"><tr><td>Task being performed</td><td>By whom performed</td><td>Date completed</td></tr><tr><td> </td><td> </td><td> </td></tr></table></div> <div>2. Representations: <table border="1"><tr><td>Number of persons who sign as agent</td><td>Capacity holder</td></tr><tr><td> </td><td> </td></tr></table></div> <div>3. Consent to execution of the Return: Agent's consent to prepare and to signing the return. <table border="1"><tr><td>Agent's signature</td><td>Signature of taxpayer</td></tr><tr><td> </td><td> </td></tr></table></div> <div>4. Any Powers: <table border="1"><tr><td>Power of Attorney</td><td> </td></tr></table></div> <div>5. Notarization: <table border="1"><tr><td>Notary Public</td><td>Notary Seal</td></tr><tr><td> </td><td> </td></tr></table></div> <div>6. Computer generated notices will continue to be sent to taxpayer as required by law. 7. Signature of Taxpayer: <table border="1"><tr><td>Signature</td><td> </td></tr></table></div> <div>8. Date: <table border="1"><tr><td>Date</td><td> </td></tr></table></div> <div>9. Time: <table border="1"><tr><td>Time</td><td> </td></tr></table></div>	Task being performed	By whom performed	Date completed				Number of persons who sign as agent	Capacity holder			Agent's signature	Signature of taxpayer			Power of Attorney		Notary Public	Notary Seal			Signature		Date		Time	
Task being performed	By whom performed	Date completed																												
Number of persons who sign as agent	Capacity holder																													
Agent's signature	Signature of taxpayer																													
Power of Attorney																														
Notary Public	Notary Seal																													
Signature																														
Date																														
Time																														

			<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>							

			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.						
			<div>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</div> <div>Section 5 – Acts Authorized</div>						
			<div>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.</div> <div>Section 6 – Mailing of Notices and Communications</div>						

a. Attorney - a member in good standing at the bar of 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.

If this Declaration of Representative is not signed and dated, it will not be processed.

Designation - Insert Letter from Above in 5	Amendments (State and Enrollment 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
Georgia	RD-1061			<div> <div>Form RD-1061 (Rev. 09/2018)</div> <div> <div>PRINT</div> <div>CLEAR</div> </div> <div>Page 1</div> </div> <div> <div> <div> <div>Georgia Department of Revenue</div> <div>Power of Attorney and Declaration of Representative</div> <div>Submit this form through GTC (gtr.dor.ga.gov) or to the Department employee handling your inquiry.</div> </div> <div> <div> <div>Section 1 Taxpayer Information</div> <div> <div> <div>Taxpayer's Name</div> <div>SSN/FEIN</div> <div>Telephone Number</div> </div> <div> <div>Spouse's Name (if joint income tax return)</div> <div>Spouse's SSN (if applicable)</div> <div>Telephone Number (if applicable)</div> </div> <div> <div>Mailing Address</div> <div>Spouse's Mailing Address (if different from above)</div> </div> </div> </div> <div> <div> <div>Section 2 Representative Information</div> <div> <div> <div>Name of Person Given Power of Attorney</div> <div>Telephone Number</div> <div>Email Address</div> </div> <div> <div>Mailing Address</div> <div>Name of Person Given Power of Attorney</div> <div>Telephone Number</div> <div>Email Address</div> </div> </div> </div> <div> <div> <div>Section 3 Tax Matters</div> <div> <div>The representative is authorized to represent the taxpayer before the Department for the following tax matters:</div> <div> <div>Tax Type(s):</div> <div>Tax Period(s) or Tax Year(s):</div> </div> <div>The representative is authorized to perform on behalf of the taxpayer the following act(s) for the tax type(s) and tax period(s) or year(s) above (check all that apply):</div> <div> <div><input type="checkbox"/> To make payments on behalf of the taxpayer</div> <div><input type="checkbox"/> To receive, but not to endorse and collect, checks in payment of any refund of tax, penalty or interest.</div> <div><input type="checkbox"/> To execute waivers (and related documents) of restrictions on assessment or collection of tax deficiencies and waivers of any other rights of taxpayer.</div> <div><input type="checkbox"/> To execute consents extending the statutory period for assessment, collection or refund of taxes.</div> <div><input type="checkbox"/> To file protests and appeals from notices of assessment and to represent taxpayer in conferences and hearings.</div> <div><input type="checkbox"/> To execute claims for refund.</div> <div><input type="checkbox"/> To receive confidential information pertaining to these tax matters.</div> <div><input type="checkbox"/> To perform all other lawful acts on behalf of the taxpayer concerning the tax matters above.</div> </div> </div> </div> <div> <div> <div>Section 4 Retention/Revocation of Prior Power(s) of Attorney</div> <div>The filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Georgia Department of Revenue for the same matters and years or periods covered by this document. If you DO NOT want to revoke a prior Power of Attorney, mark an X in this box. <input type="checkbox"/></div> <div>Please specify which Power(s) of Attorney you wish to remain in effect by listing the authorized representative(s) below:</div> </div> </div> <div> <div> <div>Section 5 Taxpayer Authorization and Signature</div> <div> <div>The taxpayer named in Section 1 appoints the individual(s) named in Section 2 as representative(s) for the taxpayer concerning the tax matter(s) listed in Section 3.</div> <div>The taxpayer acknowledges that it is his or her responsibility to keep the representative(s) listed in Section 2 informed of the tax matters involving the Department and that the Department is not able to send copies of correspondence directly to the representative(s).</div> <div>The Power of Attorney is not valid until it is signed and dated. If signed by a corporate officer, partner, member, trustee, or executor/ executrix on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. I understand that to willfully prepare or present a document that is fraudulent or false is a felony under O.C.G.A. § 16-10-20.</div> </div> </div> </div> </div> <div> <div> <div>Signature</div> <div>Print Name</div> <div>Date</div> <div>Title (if corporate officer)</div> </div> <div> <div>Spouse's Signature (if joint)</div> <div>Print Spouse's Name</div> <div>Date</div> </div> </div> <div> <div>Form RD-1061 (Rev. 09/2018)</div> <div>Page 2</div> </div> <div> <div> <div>Section 6 Acknowledgment of the Power of Attorney</div> <div> <div>The Power of Attorney must be acknowledged by the taxpayer before a notary public, unless the appointed representative(s) is licensed to practice as an attorney-at-law, certified public accountant, registered public accountant, or is enrolled as an agent to practice before the Internal Revenue Service. If the appointed representative(s) is licensed to practice as an attorney-at-law, certified public accountant, registered public accountant, or is enrolled as an agent to practice before the Internal Revenue Service, skip Section 6 and continue to Section 7.</div> <div>Acknowledgment of Power of Attorney. The person(s) signing as the taxpayer in Section 5 above appeared this day before a notary public and acknowledged this Power of Attorney as a voluntary act and deed.</div> </div> </div> </div> <div> <div> <div>Sworn and subscribed before me this _____ day of _____, 20_____.</div> <div>Notary Seal</div> </div> </div> <div> <div> <div>Signature of Notary</div> <div>Date</div> </div> </div> <div> <div> <div>Section 7 Declaration of Representative</div> <div>Under penalties of perjury, I declare that:</div> <div> <div>I am authorized to represent the taxpayer identified in Section 1 for the matter(s) specified in Section 3 of this form, and</div> <div>I am one of the following indicated at that apply:</div> </div> <div> <div>1. An attorney-at-law licensed to practice in and a member in good standing of the Bar of the jurisdiction indicated below.</div> <div>2. A certified public accountant duly qualified to practice in the jurisdiction indicated below.</div> <div>3. Enrolled as an agent to practice before the Internal Revenue Service under the requirements of Circular 230.</div> <div>4. A registered public accountant.</div> </div> </div> </div> <div> <div> <div>Designation - use number(s) from above list (1 - 4)</div> <div>Licensing jurisdiction (state) or other licensing authority (if applicable)</div> <div>Bar, license, certification, registration, or enrollment number</div> <div>Signature</div> <div>Date</div> </div> </div> </div> </div></div></div>

State	State Resource	Line Header	State Instructions	Form																																										
Hawaii	N-848			<div>Clear Form</div>																																										
		Part I—Power of Attorney		<div>FORM N-848 (REV. 2018)</div> <div>STATE OF HAWAII - DEPARTMENT OF TAXATION POWER OF ATTORNEY (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 six (6) years from the latest date a Taxpayer signs this document</div> <div><div>PART I POWER OF ATTORNEY (Please type or print.)</div><div>1. Taxpayer information. Taxpayer(s) must sign and date this form on page 5, line 5. Taxpayer name(s) and address Social security number(s) Federal employer identification number Daytime telephone number Fax number E-mail address</div><div>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 5, Part II.</div><div>Individual name and address VPOD or TMPOD Social Security No. Telephone No. () Fax No. () E-mail address Check Line Address Telephone Fax E-mail</div><div>Individual name and address VPOD or TMPOD Social Security No. Telephone No. () Fax No. () E-mail address Check Line Address Telephone Fax E-mail</div><div>Individual name and address VPOD or TMPOD Social Security No. Telephone No. () Fax No. () E-mail address Check Line Address Telephone Fax E-mail</div><div>Individual name and address VPOD or TMPOD Social Security No. Telephone No. () Fax No. () E-mail address Check Line Address Telephone Fax E-mail</div><div>Individual name and address VPOD or TMPOD Social Security No. Telephone No. () Fax No. () E-mail address Check Line Address Telephone Fax E-mail</div><div>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 can extend 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 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.</div><div><table><tr><th>Hawaii Tax I.D. Number (e.g., GE-001-000-1234-01)</th><th>Type of Tax (Income, General Excise, etc.)</th><th>Year(s) or Period(s)</th></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table></div><div>NMHL 1016A 01 V001ID NO 01FORM N-848</div><div><div>FORM N-848 (REV. 2018)PAGE 2</div><div>4a. 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 representatives; Sign a return Other acts authorized</div><div>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 firm or 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).</div><div>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.</div><div><table><tr><td>Signature</td><td>Date</td><td>Title (if applicable)</td></tr><tr><td>Print Name</td><td colspan="2">Print name of taxpayer from line 1 if other than individual</td></tr><tr><td>Signature</td><td>Date</td><td>Title (if applicable)</td></tr><tr><td>Print Name</td><td colspan="2"></td></tr></table></div><div><div>PART II SIGNATURE OF REPRESENTATIVE(S)</div><div>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.</div><div><table><tr><th>Type or Print Name</th><th>Signature</th><th>Date</th></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table></div><div>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:</div></div></div></div>	Hawaii Tax I.D. Number (e.g., GE-001-000-1234-01)	Type of Tax (Income, General Excise, etc.)	Year(s) or Period(s)													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			Type or Print Name	Signature	Date												
Hawaii Tax I.D. Number (e.g., GE-001-000-1234-01)	Type of Tax (Income, General Excise, etc.)	Year(s) or Period(s)																																												
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Print Name	Print name of taxpayer from line 1 if other than individual																																													
Signature	Date	Title (if applicable)																																												
Print Name																																														
Type or Print Name	Signature	Date																																												
		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>																																											
			<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>																																											
		Line 2—Representative(s)	<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>																																											

			<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>					

completed Form N-848 to:

Hawaii Department of Taxation
713 Bow Street
Honolulu, HI 96806-0259
or send it by FAX to (808) 587-1488

QUESTIONS? Call 808-587-4242, 1-800-222-3229 (Toll-Free) or Telephone for the Hearing Impaired: 808-587-1418 or 1-800-487-8974 (Toll-Free)

		Line 5—Signature of Taxpayer(s)	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.					
			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.					
			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.					
		Part II—Signature of Representative(s)	The representatives must sign and date this form in the order they are listed in line 2 earlier.					
		To Revoke a Prior Power of Attorney	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.					
			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.					

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



Form ID-POA
Power of Attorney

SL375E
12-17-2019

1. TAXPAYER/GRANTOR INFORMATION

• Taxpayer/grantor's last name OR company's name

• Spouse's last name

• Current address

• City

• Taxpayer/grantor's first name/middle initial

• Spouse's first name/middle initial

State

ZIP Code

• Taxpayer/grantor's SSN OR EIN

• Spouse's SSN

Daytime telephone number

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

Name

• Current address

• City

PTIN, EIN, or SSN

Telephone number

Fax number

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)

☐ Individual income tax OR ☐ Business income tax

☐ Sales & use tax

☐ Income tax withholding

☐ Other tax/fee (specify) _____

☐ All

☐ All

☐ All

☐ All

☐ All

☐ 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.					

			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.					

[illegible]

	POA - 1 State Form 49357 (07 / 6-20)	Indiana Department of Revenue POWER OF ATTORNEY
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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) <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div>	or	Employer Identification Number <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div> - <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div>
Social Security Number <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div>		Spouse's Social Security Number <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 40px; height: 1.2em; margin-bottom: 2px;"></div>

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
<div style="border: 1px solid black; width: 100%; height: 1.2em;"></div>	<div style="border: 1px solid black; width: 100%; height: 1.2em;"></div>
<div style="border: 1px solid black; width: 100%; height: 1.2em;"></div>	<div style="border: 1px solid black; width: 100%; height: 1.2em;"></div>
<div style="border: 1px solid black; width: 100%; height: 1.2em;"></div>	<div style="border: 1px solid black; width: 100%; height: 1.2em;"></div>

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																																	
			This form gives the representative(s) listed in section 2, and on any attached IA 2848-As, the authority to receive and inspect confidential tax information, and to perform any and all acts with respect to matters described in IA 2848, section 2, except as otherwise restricted by law. A person other than the taxpayer or person authorized under Iowa Code section 421.59(2) must have an IA 2848 or Representative Certification Form on file with the Department in order to perform any of the acts listed in section 2 on behalf of the taxpayer.	<div>Iowa Department of REVENUE</div> <div>IA 2848 Iowa Department of Revenue Power of Attorney tax.iowa.gov</div> <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</p> <p>Legal name: _____</p> <p>Doing business as (if applicable): _____</p> <p>Taxpayer address: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>Phone: _____ Email: _____</p> <p>Complete one:</p> <p>Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____</p> <p>Federal employer identification number (FEIN): _____</p> <p>2. Representative(s)</p> <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> <p>A. Individual representative's name: _____</p> <p>Representative identification number: _____</p> <p>ID Type, check one: SSN/ITIN <input type="checkbox"/> PTIN <input type="checkbox"/> IAN <input type="checkbox"/></p> <p>Mailing address: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>Phone: _____ Email: _____</p> <p>Firm or company's legal name (optional): _____</p> <p>Optional limitation of authority:</p> <table><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><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></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: _____</p> <p>Representative identification number: _____</p> <p>ID Type, check one: SSN/ITIN <input type="checkbox"/> PTIN <input type="checkbox"/> IAN <input type="checkbox"/></p> <p>Mailing address: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>Phone: _____ Email: _____</p> <p>Firm or company's legal name (optional): _____</p> <div>14-101c (02/22/21)<div>2114101039999</div></div>	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)																																	
		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.	<div>IA 2848 Iowa Department of Revenue Power of Attorney, page 2</div> <p>Optional limitation of authority:</p> <table><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><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></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>C. Individual representative's name: _____</p> <p>Representative identification number: _____</p> <p>ID Type, check one: SSN/ITIN <input type="checkbox"/> PTIN <input type="checkbox"/> IAN <input type="checkbox"/></p> <p>Mailing address: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>Phone: _____ Email: _____</p> <p>Firm or company's legal name (optional): _____</p> <p>Optional limitation of authority:</p> <table><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><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></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 to perform on your behalf: _____</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)												
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		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:	<p>3. Receipt of Refund Checks</p> <p>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.</p> <p>Representative to receive refund check(s): _____</p> <p>Mailing address: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>4. Signature</p> <p>Individual, sole proprietor, single member LLC: The taxpayer.</p> <p>Other Representatives: A person with a valid IA 2848 or Representative Certification Form on file with</p>																																

			<div>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</div> <div>b. To request extensions of time for assessment or collection of taxes</div> <div>c. To represent the taxpayer in any determination before the Department</div> <div>d. To represent the taxpayer in an informal meeting or other communication with the Department</div> <div>e. To represent the taxpayer in formal proceedings* to the extent permitted by law</div> <div>f. To enter into any compromise with the Department</div> <div>g. To execute any release from liability required by the Department before divulging otherwise confidential information concerning taxpayer(s)</div>						
			*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)



2114101649399

		Submitting a new IA 2848	<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).</p> <p>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>					
			<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				KANSAS DEPARTMENT OF REVENUE POWER OF ATTORNEY 800618																																																		
		SECTION 1. TAXPAYER INFORMATION.			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.																																																		
		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.		<table><tr><td colspan="5">Taxpayer's Name (if a business include both legal name and DBA name)</td><td colspan="2">Taxpayer's EIN/SSN/PTIN</td></tr><tr><td colspan="2">Address</td><td colspan="2">City</td><td colspan="2">State</td><td>Zip Code</td><td>Area Code & Phone Number</td></tr><tr><td colspan="2">Foreign Address (if applicable)</td><td>City</td><td>Province</td><td>Country</td><td>Zip Code</td><td colspan="2">Email Address</td></tr><tr><td colspan="5">Spouse's Name</td><td colspan="3">Spouse's Social Security Number</td></tr><tr><td colspan="2">Address (if different)</td><td colspan="2">City</td><td colspan="2">State</td><td>Zip Code</td><td>Area Code & Phone Number</td></tr><tr><td colspan="2">Foreign Address (if applicable)</td><td>City</td><td>Province</td><td>Country</td><td>Zip Code</td><td colspan="2">Email Address</td></tr></table>				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	
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																																																
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Address (if different)		City		State		Zip Code	Area Code & Phone Number																																																
Foreign Address (if applicable)		City	Province	Country	Zip Code	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.		2. TAXPAYER GRANT OF POWER OF ATTORNEY. I hereby appoint the following attorney, accountant, or other representative as my attorney-in-fact:																																																		
		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.		<table><tr><td colspan="5">Representative's name and title (if member of a firm, enter both the representative's name and firm name)</td><td>EIN/SSN/PTIN</td><td>Phone Number</td></tr><tr><td colspan="2">Address</td><td colspan="2">City</td><td colspan="2">State</td><td>Zip Code</td><td>Fax Number</td></tr><tr><td colspan="2">Foreign Address (if applicable)</td><td>City</td><td>Province</td><td>Country</td><td>Zip Code</td><td colspan="2">Email Address</td></tr><tr><td colspan="5">Representative's name and title (if member of a firm, enter both the representative's name and firm name)</td><td colspan="2">EIN/SSN/PTIN</td><td>Phone Number</td></tr><tr><td colspan="2">Address</td><td colspan="2">City</td><td colspan="2">State</td><td>Zip Code</td><td>Fax Number</td></tr><tr><td colspan="2">Foreign Address (if applicable)</td><td>City</td><td>Province</td><td>Country</td><td>Zip Code</td><td colspan="2">Email Address</td></tr></table>				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		Zip Code	Fax Number	Foreign Address (if applicable)		City	Province	Country	Zip Code	Email Address		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		Zip Code	Fax Number	Foreign Address (if applicable)		City	Province	Country	Zip Code	Email Address	
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Address		City		State		Zip Code	Fax Number																																																
Foreign Address (if applicable)		City	Province	Country	Zip Code	Email Address																																																	
		SECTION 2. TAXPAYER GRANT OF POWER OF ATTORNEY.			To represent me before the Kansas Department of Revenue for the following tax matters: <input type="checkbox"/> All Tax Types (if not all list those applicable below) <input type="checkbox"/> All Tax Years (if not all list those applicable below)																																																		
					<table><tr><td>Type of Tax (individual income, Sales, Withholding, etc.)</td><td>Tax Year(s) or Period(s)</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>				Type of Tax (individual income, Sales, Withholding, etc.)	Tax Year(s) or Period(s)																																													
Type of Tax (individual income, Sales, Withholding, etc.)	Tax Year(s) or Period(s)																																																						
		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."		AUTHORIZED ACTS. For the tax types and periods listed, the representative(s) are authorized to (check all applicable boxes): <input type="checkbox"/> Receive and inspect my confidential tax information. <input type="checkbox"/> Sign agreements, consents or other documents on my behalf. <input type="checkbox"/> Represent me in tax matters before the department. <input type="checkbox"/> Perform any act that I can perform with respect to the tax matter listed above. <input type="checkbox"/> List any specific additions or deletions to the acts that are otherwise authorized in this power of attorney (see Instructions).																																																		
		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.		<div>RETENTION/REVOCAION OF PRIOR POWERS OF ATTORNEY.</div> <div>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.</div> <div><input type="checkbox"/> Check here if you DO NOT wish to revoke a prior power of attorney. List below representatives you want to retain power of attorney.</div> <table><tr><td colspan="5">Representative's name and title (if member of a firm, enter both the representative's name and firm name)</td><td colspan="3">EIN/SSN/PTIN</td></tr><tr><td colspan="5">Representative's name and title (if member of a firm, enter both the representative's name and firm name)</td><td colspan="3">EIN/SSN/PTIN</td></tr></table>				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																																	
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		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.		PLEASE SIGN PAGE 2																																																		
		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.																																																				

[illegible]

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

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

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

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

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)

☐ Corporation Income/Limited Liability Entity Tax

☐ Individual Income Tax

☐ Sales and Use Tax

☐ Property Tax

☐ 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

Page 2 of 3

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

		<div>6. Retention/Revocation</div>	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.					
		<div>7. Signature of Taxpayer</div>	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.					
		<div>8. Signature of the Authorized Representative(s)</div>	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.					

<div>Print Name</div>	<div>Title (if applicable)</div>
<div>8 SIGNATURE OF REPRESENTATIVE(S)</div> <div>Under penalties of perjury, by my signature below I declare that:</div> <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 <div>NOT VALID UNLESS COMPLETED, SIGNED, AND DATED BY THE REPRESENTATIVE(S).</div>	
<div>Signature</div>	<div>Date Signed</div>
<div>Printed Name</div>	<div>PTIN (if applicable)</div>
<div>Signature</div>	<div>Date Signed</div>
<div>Printed Name</div>	<div>PTIN (if applicable)</div>
<div>Signature</div>	<div>Date Signed</div>
<div>Printed Name</div>	<div>PTIN (if applicable)</div>

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

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 <i>(if you filed a joint return and both spouses are appointing the same representative)</i>		Spouse’s SSN
Mailing address		City, state, zip
Country <i>(if not United States)</i>	Telephone number	Email address <i>(optional)</i>

2. Representative information

Primary representative name		Firm or company name
Mailing address		City, state, zip
Country <i>(if not United States)</i>	Telephone number	Email address <i>(optional)</i>
Alternate representative name		Firm or company name
Mailing address		City, state, zip
Country <i>(if not United States)</i>	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 taxpayers 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 <i>(describe)</i>	
<input type="checkbox"/> Corporate Income Tax			
<input type="checkbox"/> Withholding			
<input type="checkbox"/> Sales and Use Tax			

Page 1 of 3Revised: 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 <i>(and title, if applicable)</i>	Date
Spouse’s signature <i>(required if listed above)</i>	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 <i>(and title, if applicable)</i>	Date
Signature – Alternate Representative	Print name <i>(and title, if applicable)</i>	Date

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

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 (Use CTA, EA, Certification or Federal Employer Identification Number)	Date

An incomplete Form 548 will not be processed.

CDR RAD-548

09/20

State	State Resource	Line Header	State Instructions
Massachusetts	M-2848		
		Part 1. Power of Attorney	
		A. Taxpayer's name, identification number and address.	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).
			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.
			c. For a principal reporting corporation. Enter the name, federal identification number and business address of the principal reporting corporation.
			d. For a trust. Enter the name, title and address of the fiduciary, and the name and federal identification number of the trust.
		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.	
		B. Appointee(s) and tax matters and years or periods.	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.
			Consider each tax imposed by the Commonwealth for each tax period as a separate tax matter. In the col umns 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.
			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.
		C. Powers granted by Form M-2848.	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 execu - ting waivers and offers of waivers of restrictions on as sess ment 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.
			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.

Form M-2848

Power of Attorney and Declaration of Representative

Rev. 7/14
Massachusetts Department of Revenue

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

I 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)	

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 once):

☐ I/we know to and signed in the presence of the two disinterested witnesses whose signatures appear here:

Signature of witness Date

Signatures 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. 230;

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, Spuoses SSN, Email Address, Phone Number and Fax Number		<div><div>Michigan Department of Treasury 151 (Rev. 07-19)</div><div>Issued under authority of Public Act 122 of 1941.</div><div>Reset Form</div><div>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.</div><div>PART 1: TAXPAYER OR DEBTOR INFORMATION Taxpayer's Name (Required if a 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) Taxpayer's Business Address (Required) Taxpayer's Social Security Number (Required if no FEIN, ME, or TR Number listed) Spouse's Social Security Number Taxpayer's E-mail Address Daytime Telephone Number (Required) Fax Number</div><div>PART 2: REVOCATION OF AUTHORITY To revoke the authority of your current representative, check the applicable box in this section. Check only ONE box. <input type="checkbox"/> I revoke all prior authorizations. I will represent myself. <input type="checkbox"/> I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5. I will represent myself. <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.</div><div>PART 3: REPRESENTATIVE APPOINTMENT 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. Authorized Representative's Name (Required) Contact Name (Required if an entity is named) Authorized Representative's Address (Required) Telephone Number (Required) Fax Number Authorization Start Date (mm/dd/yyyy) Authorization Expiration Date (mm/dd/yyyy) Authorized Representative's E-mail Address</div><div>PART 4: TYPE OF AUTHORITY If you check a box, you authorize your representative to act in that capacity. <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.) <input type="checkbox"/> 2. Make oral or written presentation of fact or argument. <input type="checkbox"/> 3. Sign returns. <input type="checkbox"/> 4. Enter into agreements. <input type="checkbox"/> 5. All of the above. You may restrict authority in boxes 1-4 to a specific matter (Not required) Tax Type, Debt or Fee Years) or period(s)</div><div>PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax) 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) or period(s) _____ and _____ (Tax income tax, sales tax, use tax, etc.). (Tax and year(s) or period(s) are both required if this box is checked.)</div><div>PART 6: TAXPAYER OR DEBTOR AUTHORIZATION By signing this form, I authorize Treasury to communicate with my representative consistent with the authority granted. Signature (Required) Print Name (Required) Title (Required if a business) Date (Required) Spouse's Signature Print Name Title Date (Required if spouse signs)</div><div>TREASURY USE ONLY <input type="checkbox"/> Accepted <input type="checkbox"/> Rejected Division Name Reviewer Initials</div></div>				
		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.						

			<p>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."</p>					
		PART 6: TAXPAYER OR DEBTOR AUTHORIZATION	Signature, Printed Name, Title and Date					

			<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					

Mail to:
Business Tax
Taxation Division
P.O. Box 387
Jefferson City, MO 65105-0387
Phone: (873) 751-5880
Fax: (873) 522-1722
E-mail: business@gov.mo.gov

Personal Tax
Taxation Division
P.O. Box 220
Jefferson City, MO 65105-0200
Phone: (873) 751-3555
Fax: (873) 522-1762
E-mail: taxes@gov.mo.gov

Motor Fuel Tax
Taxation Division
P.O. Box 300
Jefferson City, MO 65105-0300
Phone: (873) 751-3511
Fax: (873) 522-1720
E-mail: taxes@gov.mo.gov

Cigarette or Other Tobacco Products Tax
Taxation Division
P.O. Box 811
Jefferson City, MO 65105-0811
Phone: (873) 751-3163
Fax: (873) 522-1720
E-mail: taxes@gov.mo.gov

Form 287 (Revised 04-2021)



If this is being submitted in response to an audit, please fax to (873) 522-4932.

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


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			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.				
		Section 3. Tax Matters and Tax Years Covered by the Form	Indicate, by checking the appropriate boxes, what tax types you are authorizing your representative to inspect, receive and discuss with the Department of Revenue.				
			You may list any tax years or periods that have already ended as of the date you sign the form.				
			If the matter relates to estate tax, enter the date of the decedent's death instead of a tax year.				
			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.				
		Section 4. Acts Authorized by This Form	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.				
			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.				
		Section 5. Revocation of Prior Power(s) of Attorney	Taxpayer Revocation. Check the box if you want all prior POAs revoked.				
			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.				
		Section 6. Signature	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.				
			Corporation or association. An officer having authority to bind the corporation must sign.				

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 *Add 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

2

			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:				
			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.				

		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
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.

DO NOT STAPLE

DP-2848

POWER OF ATTORNEY (POA)

SECTION 1 - TAXPAYER INFORMATION
Name of Taxpayer (Must match the tax return): _____ Taxpayer Identification Number: _____
Name of Spouse (if filing jointly): _____ Taxpayer Identification Number: _____
Address of Taxpayer(s): _____ Department Issued License Number: _____

SECTION 2 - REPRESENTATIVE(S) (We hereby appoint the following representative(s) as attorney(s)-in-fact:
Name of Representative: _____ Address of Representative: _____ Telephone Number: _____
Name of Representative: _____ Address of Representative: _____ Telephone Number: _____
Name of Representative: _____ Address of Representative: _____ Telephone Number: _____

SECTION 3 - ACTS AUTHORIZED (Must be filled out): Said attorney(s)-in-fact is authorized to represent the taxpayer(s) before the Department of Revenue Administration concerning all tax matters for the tax periods and tax types indicated below, except as otherwise indicated on Line (c) below:
Line (a): ☐ All tax periods; ☐ the following tax period(s): _____
Line (b): ☐ All tax types; ☐ only the following (check all that apply): ☐ Business Taxes ☐ Interest and Dividends Tax
☐ Meals and Rentals Tax ☐ Real Estate Transfer Tax ☐ Other _____
Line (c): If applicable, please describe any other limitations you wish to set on the above authorization:

Line (d): This power of attorney shall not revoke any prior powers of attorney you have authorized before the Department.
To revoke all prior powers of attorney, check the box []:

SECTION 4 - SIGNATURE(S)
If signed by a corporate officer or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney.
Taxpayer Signature: _____ Print Signatory Name & Title: _____ Today's Date (MM/DD/YYYY): _____
Spouse Signature (if applicable): _____ Print Signatory Name & Title: _____ Today's Date (MM/DD/YYYY): _____

DP-2848 Rev. 6-19-2008 FILE ONLINE AT GRANITE TAX CONNECT WWW.REVENUE.NH.GOV/ETC or mail to NH DRA, PO Box 637, Concord, NH 03302-0637

			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.					

		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

TAXATION
REVENUE
NEW MEXICO

Tax Disclosure

PLEASE TYPE OR PRINT IN BLACK INK

*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 the tax information authorization tax disclosure 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)	RIN: _____	Tax Year(s) _____
	BOC/RIN: _____	Starting Period: _____
Mailing Address*	FBIN: _____	Filing Period: _____
	NM ID: _____	Effective Yr* <input type="checkbox"/> 1 Year <input type="checkbox"/> 2 Years <input type="checkbox"/> 3 Years
City*	State* Zip Code*	Tax Programs(s)*
Telephone Number* ()		<input type="checkbox"/> All State Taxes
E-mail Address		<input type="checkbox"/> Personal Income Tax
Fax Number		<input type="checkbox"/> Fiduciary 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.		
*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.		
This form can be submitted at any of the district offices listed below.		
Taxation and Revenue Department 1200 South 10th Street, 10th Floor PO Box 1070 Santa Fe, NM 87502-3374 (505) 827-0901	Taxation and Revenue Department Bank of the West Building P.O. Box 8485 Santa Fe, NM 87502-3374 (505) 827-0901	Taxation and Revenue Department 200 E. Park, 10th Floor PO Box 407 Santa Fe, NM 87502-3374 (505) 827-0901
Taxation and Revenue Department 600 N. Pennsylvania Ave., Suite 200 Farmington, NM 87401-0479 (505) 424-4665	Taxation and Revenue Department 600 N. Pennsylvania Ave., Suite 200 Farmington, NM 87401-0479 (505) 424-4665	Taxation and Revenue Department 600 N. Pennsylvania Ave., Suite 200 Farmington, NM 87401-0479 (505) 424-4665
Please fax to (505) 841-4322, Attention: Business Registration Unit. If you have any questions, please contact the call center at 1 (866) 285-2996		

		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.		
		7 Signature of Taxpayer(s)	YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. 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.		
		Part 2. Declaration of Representative	IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED. 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) -		

NC

DOR

Web File

4-19

GEN-58

Power of Attorney and Declaration of Representative

North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005

Fax: 919-715-1786

PRINT

CLEAR

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

heretby 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.

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

Web File

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 THE 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 (e.g.,

Jurisdiction (State) or Employment Code No.

Signature

Date

			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

Ohio

State Resource

Form TBOR-1

Line Header

State Instructions

Form

Ohio

Department of Taxation

P.O. Box 1090

Columbus, OH 43216-1090

16310102

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 _____

(Only 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

16310202

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 _____

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.

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			Form
Oklahoma	BT-129					<div><div>Form BT-129 Revised 11-2021</div><div>Oklahoma Tax Commission Oklahoma City, Oklahoma 73104 Power of Attorney (Please Type or Print.)<div><div><div>Taxpayer Name and Address</div><div>Social Security/Federal Employer Identification Number(s)</div><div>Daytime Telephone Number</div><div>Permit Number(s)</div></div></div><div>Hereby appoints:<div><div>Representative(s) Name and Address:</div><div>Daytime Telephone Number:</div><div>Fax Number:</div></div><div><div>Representative(s) Name and Address:</div><div>Daytime Telephone Number:</div><div>Fax Number:</div></div><div>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.<div><div>Type of Tax (Income, Sales, etc.)</div><div>State Tax Number or Description of Tax Document</div><div>Year(s) or Period(s) (Date of Death if Estate Tax)</div></div></div><div>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 matter(s) unless exceptions are noted below: Revocation/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: <input type="checkbox"/> Attach a copy of any Power of Attorney you want to remain in effect.</div><div>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.<div><div>Signature</div><div>Title (if applicable)</div><div>Date</div></div><div>Type or print your name below if signing for a taxpayer who is not an individual.<div><div>Title</div><div>Title (if applicable)</div><div>Date</div></div><div>Declaration of Representative Under penalties of perjury, by my signature below, I declare that:<ul style="list-style-type: none">I am authorized to represent the taxpayer identified above for the matter(s) specified there; andI am one of the following:<div><div><input type="checkbox"/> Attorney – A member in good standing of the bar of the highest court of the jurisdiction shown below.</div><div><input type="checkbox"/> Certified Public Accountant – Only qualified to practice as a certified public accountant in the jurisdiction shown below.</div><div><input type="checkbox"/> Enrolled Agent – Enrolled as an agent by the Internal Revenue Service per the requirements of IRS Circular 230.</div><div><input type="checkbox"/> Officer – A bona fide officer of the taxpayer organization.</div><div><input type="checkbox"/> Full-Time Employee – A full-time employee of the taxpayer.</div><div><input type="checkbox"/> Family Member – A member of the taxpayer's immediate family.</div><div><input type="checkbox"/> Tax Return Preparer</div><div><input type="checkbox"/> Other</div></div></div><div><div>Signature of Representative</div><div>Title (if applicable)</div><div>Date</div></div></div></div></div></div></div>
		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.			
		Signature	If you do not want to revoke a prior Power of Attorney, check here			
			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			

State	State Resource	Line Header	State Instructions		Form
Oregon	Form 150-800-005				
		Taxpayers Information	Name, Spouse Name, if joint, SSN		
			Address		
		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		


		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	Form
South Carolina	SC 2848			
		Part I: Power of Attorney		
		Line 1: Taxpayer information	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). 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. Trust: Enter the name, title, and address of the trustee, and the name and FEIN of the trust. 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. 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. 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. 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. 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. 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 . 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. 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. 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 REVOKE 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. The statement must: • 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 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.	
		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		
		Part II: Declaration of representative		


[illegible]

					Printed Name	Name (if applicable)		
					<div></div>	<div></div>		
					Taxpayer's signature (corporate officer, partner or fiduciary)		Date	
					Part VI. NOTARIZATION			
					State of: _____			
					County of: _____			
					On this the ____ day of _____, 20____, before the undersigned, a Notary Public for the State of _____, personally appeared _____, known to me or satisfactorily proven to be the person who executed the foregoing instrument, and acknowledged that he / she executed the same, in capacity as shown, of his / her own free act and deed.			
					In witness whereof I hereunto set my hand and official seal this ____ day of _____, 20____.			
					_____ Notary Public			
					My commission expires on: _____			

State	State Resource	Line Header	State Instructions
Utah	TC-737		
		1. Taxpayer Information	Name, ID Number
			Address
			Telephone Number, Fax
			Email Address
		2. Representative(s)	Name and Address
			Telephone Number, Fax, Email
		3. Tax matter(s)	Tax Type, SSN
			Year(s) or Period(s)
			Appeal Number(s)
		4. Acts NOT Authorized	Check only the boxes of those acts for which authority is NOT given)
		5. Authorized Signature	Unless you check the box below, filing this power-of-attorney will revoke all earlier power(s)-of-attorney on file with the Tax Commission for the same matters and years/periods covered in this document.
	</		

State	State Resource	Line Header	State Instructions		Form
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.		

Vermont Department of Taxes, 133 State Street, Montpelier, VT 05633-1401

	Special Power of Attorney for use by Individuals, Businesses, Estates and Trusts (joint filers must each file a Power of Attorney form)	FORM PA-1
---	--	---------------------

TAXPAYER

1. Name of Taxpayer (Principal)	2. Social Security Number or Federal ID Number or (if applicable) State ID Number
---------------------------------	--

AGENT

3. Name of Agent	4. Telephone Number of Agent
5. Address of Agent	

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:

(Check all applicable boxes)

<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 at 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

I hereby attest that:

- 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
---	------

Form PA-1
Rev. 08/13

			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			
West Virginia	WV-2848					
		1. Principlal 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			
			Notarty			

WV-2848
Rev. 12/15

West Virginia State Tax Department
Authorization of Power of Attorney

Authorization giving the person you name on this form specified powers to act on your behalf if you are a taxpayer who is connected with the West Virginia State Tax Department. Type or print the information you provide on this form. Incomplete, false, or otherwise incorrect forms will be REJECTED.

1 | PRINCIPAL INFORMATION

The business or individual granting the power of attorney

Print Name of Individual or BusinessSSN, FEIN, or Tax ID #Phone #

Print Name of Spouse or Corporate Officer and TitleSSN, FEIN, or Tax ID #Phone #

AddressCityStateZip

2 | AGENT INFORMATION

The individual(s) receiving the power of attorney

Print Name of AgentSSN, Bar #, or CAF #Phone #

AddressCityStateZip

3 | EXPIRATION

The powers granted by this authorization are valid until...

☐ Revoked☐ Liability for delinquent tax or taxes listed below is satisfied.
☐ Return(Day/Year)☐ Other (explain)

4 | AUTHORIZATION

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)

4B| ACTS AUTHORIZED

Check ONE of the Following:

☐ 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.

☐ 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:

Signature of Principal IndividualDateSignature of SpouseDate
(Signature of Corporate Officer if for a business) (if any returns listed above are joint returns)

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.

☐ Witness The person(s) signing as/for the taxpayer(s) is/are known to and signed in their presence of the two disinterested witnesses who have signed below:

☐ 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.

Signature of Witness | DateSignature of Notary | Date

Telephone #NOTARY SEAL


Signature of Witness | DateNOTARY SEAL

Telephone #

TAX OFFICE USE ONLY: REJECTEDATTACHEENOTED

			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.				

State	State Resource	Line Header	State Instructions
Wyoming	ETS Form 150		
		Information Needed	Sales/Use Tax License Number
			Revenue Identification Number
			Business' /Owner's/Taxpayer's Name
			Mailing Address
		To Whom It May Concern	Name of Appointee
		Tax Matters	Tax Type (Sales, Use, Estate, Cigarette, etc.)
			Document Requested (Tax returns - specify form #, written determinations, notices, etc.)
			Year(s) or Period(s)
		Signature	Authorized by (Individual Business – Owner; Corporation – Major Officer; Partnership – Partner; LLC or LLP – Member or Manager)
			Title, Phone Number and Date
		Notary	Witness info and signature



Wyoming Department of Revenue
Excise Tax Division
122 W. 25th Street, Herschler Bldg.
Cheyenne, Wyoming 82002-0110
<http://revenue.wyo.gov>

Excise Tax Division
Limited Power of Attorney

Sales/Use Tax License Number: _____
 Revenue Identification Number: _____
 Business' /Owner's/Taxpayer's Name: _____
 Mailing Address: _____

TO WHOM IT MAY CONCERN: I/We have appointed _____ as our agent to represent the above mentioned taxpayer before the Wyoming Excise Tax Department for the following excise tax matters until further notice:

Tax Type (Sales, Use, Estate, Cigarette, etc.)	Document Requested (Tax returns - specify form #, written determinations, notices, etc.)	Year(s) or Period(s)

I declare under penalty of perjury that I have the authority to sign this limited power of attorney for the above mentioned taxpayer.

Authorized by: _____ Title: _____
(Individual Business – Owner; Corporation – Major Officer; Partnership – Partner; LLC or LLP – Member or Manager)

Phone Number: _____ Date: _____

The foregoing document was acknowledged before me by _____ this _____ day of _____, 20____.

Witness my hand and official seal, _____

(Notary Public). My commission expires _____

Return signed original to: Wyoming Department of Revenue
 Excise Tax Division, Herschler Bldg.
 122 W. 25th St., 2nd Floor West
 Cheyenne, WY 82002-0110

For questions, please call:
307-777-5200

Effective 4/25/11
ETS Form 150