State	Statute Name and Numb	er Statute	Summary S	tate Form PDF Link	Form Version Date St	tate Form IRS Form (28	1848) SST Form (F8023)	Signatures Required	Representative Requiments	Attomey CPA	Enroled Agent Of	anFTEIFM Envo	led Actuary Unerrolled	Return Preparer	Other Indi	ridual Enti	ty How	Notarized	Upiced Email	Mail	Fax Delivered	E-Gignature Validity Expiration	Notas		Time on call		
		him include	Any individual with written authority or power of attorney to represent a taxpayer before the department; provided however, that nothing herein shall be construed as entiting any such					All signatures are required; taxpayer's and the representatives' that the		0 0		0	0				1					The tax types and tax years are to be stated on the POA, an expiration date would depend on the end tax years stated.					
Alabama	Alabama Code - Section 60	24/2 comicodes historia 2006/27855/45-2a-3 htt	of law greaters and file all tax, social security unemployment insurance, and information returns required by the laws of the	2424	Rev. 918			texpayer is authorizing.	See 2048								POF/Physical					expiration date would depend on the end tax years stated.					
			United States or of any state or subdivision, or of any foreign government, prepare, execute, and file all other papers and instruments that the agent considers desirable or necessary for				5										,										
			or against penalties imposed for claimed violation of a law or regulation; and pay, compromise, or contest or apply for refunds in connection with a tax or assessment for which the principal is or					Will need signature of client and the party that will be acting on	4		_	-	-	-	_			-		-		-					
Alaska	13.28.646	tripe icasefeet com/statute/alaska_statutes	may be liable; Z	24	05-06-16			their behalf.			-	-	_	0		2 0	PGF	o	0 2	_		They will be valid until rescinded.	In Federally Authorized Tax Practitioner within the meaning of A.R.S. §42-2069(D)(1). If Appointee is engaged in practice with a federally				
Arizona*	PROCEDURE GTP 18-1. ( 2003)	C CONTRACTOR DECORPORATION DECORPORATION CONTRACTOR CON	Arcs § 42-004 provides for the baceause of tappyer B information upon written request of the tappyer provided such disclosure does not violate Arcs § 42-2001 et. seq. 2	<u>85</u>	8/18 Published 10/120		U	Representative	Must be an Individual. See 99-99		2	2		U		2 L	J POF/Physical	U				4 years from date of entry	sumoroad tax practitioner, provide the practitioner's name and CA+ number Se Other - This may be any individual, providing the total amount in disputs including tax, penalties, and interest is less than \$5,000.00	Called - unable to get a person.			
	ARKANSAS STATUTORY	titor lives a king state at uskda F IPDocurrent bath-h2FACTS/s 2F202/Rh2FP all h2FAfe=804	your property (including your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Uniform Power of Attorney Act,					owneriofficer of the business or an authorized agent that has Power of Attorney on file in our		0 0	0	0	0	0	0		1	D				F a date is indicated 1/1/2021 - 12/3/1/2022, The authorization is valid mough 12/3/22. After that date, the first should be updated. Ubless limited: this user of abottnew limit in the first until					
California	50RM POWER OF ATTOR	AGY <u>pdfladdlerniumSession-20215252018</u> <u>http://www.ise.comel.</u> pduregulations.california/18-CCR-Sec-S522	Arkansas Code Title 28, Chapter 68. Roard approved Power of Attorney in order to authorize another person or persons to act on the taxpayer's behalf.	EA POA	Rev. 08/05 Rev. 12 (3/21)			office. Representative		0 0		0	•		0 1		1				0 0	Unless limited, this power of attorney will remain in effect until the final neolution of all tax or fee matters specified herein.	email to OSFEG@cdffa.cs.gov				
		https://casatest.com/statute/colorado-revised statutestitle-15-probate-trusts-and- fiduciaries/colorado-probate-code/article-14-	<ul> <li>This power of attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with respect to be able to make decisions.</li> </ul>																			If no date is entered on line 6, the form expires four years after i					
Colorado	Colo, Rev. Stat. § 15-14-341	uniform-power-of-attorney-actinutpart-3- atatutory-formalisaction-15-14-741-atatutory- form-power-of-attorney	to act for yourself. The meaning of authority over subjects lated on this form is explained in the "Uniform Power of Attorney Act", part 7 of acticle 14 of title 15, Colorado Revised Statutes.	80145	820			Representative		0 0							Through Revenue Online				•	If no date is entered on line 6, the form explines four years after is signed. An earlier or later explandion date may be entered on line 6, but it cannot escaed ten years after the date the form is signed. A TIA or PCA for an individual tarpayer will also expire upon their death.					
			Prepare, sign and file federal, state, local and foreign income, gift, payroli, property, federal insurance Contributions Act and other tax returns, claims for refunds, requests for extension of time, petitions																								
Connecticut	Sec. 1-3510 - 26 USC 2032	A biog insue can di positu mentipublishap diti biognaci. 1.551p	inglating tax matters and any other tax reased documents, including, receipts, offers, waivers, consents, including consents and agreements under 26 USC 2022A. Descent and file farderal meter local and fination income.	<u>GL-001</u>	01/21			Taxpayer and agent						-			Can upload through CT.gov	-		-		No expiration until revoked.		Called and then received email	13 minutes		
			gits, payroll, Federal Insurance Contributions Act returns, and other tax returns, claims for refunds, requests for extension of time, netting, claims for refunds, requests for extension of														1										
ec.	21-2110. Construction of p relating to tax matters	over <u>Mor Rode document</u> ustual document indexections (21-2116)	documents, including enceipts, offers, waivers, consents, including consents and agreements A power of attorney authorizing a third party to prepare, execute,	12040	05/2005				Must be signed by one of the following															Called 202-727-4829 70 minute wait time			
Delaware	49A-105. Execution of pers power of attorney / 49A-100 Applicability.	nal https://deinode.deineases gov/dein/2004/ea/bol/1/index.html	deliver, submit and/or file a document or instrument with a government or governmental audivision, agency or instrumentality or other third party	821 DE	06/2017	<b>2</b> 0		Taxpayer and agent		0 0				•		-	1		• •	2	• •	60 days after information has been released	Must be a wet signature	Called - 302-577-8686 - switched person to person - talked with Devonne	13 minutes		
			The department shall permit a taxpayer, his or her authorized				п										1	п				п					
Florida	213.053	App_mode+Display_Statute&URL+C000- 0299/0213/Sections/0213.053.html	inspect the taxpayer, return and may furnish him or her an abeitst of such return.	8416	10/11			Taxpayer and agent			-	-	-	-	-			-		_		No expiration unless state or until revoked.	Must be a wet signature	Called - 850-680-6800 talked to Carrie	had to call twice with call back 5 minutes		
	10.69.30	https://awiustia.com/codes/georgia/201748	make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with respect to be your property (including your money) whether or not you are able to an end of the state of t		000440			Community of a	(marked)	0 0		•		0			1		•	•		The POA does not expire, however; you must provide what tax type and what tax years we can speak with you about. On that,					
Georgia	ASSAL OF GROOM AND A	https://www.capitol.htmani.	Your agent will be able to make decisions and act with respect to	accelli)	042078			ww.preservarive	and 180300 /			0					upices microgn GTC					you would have to provide an expiration.		Called in regarding electronic signatures (626/2022) - 21 minutes. Will not accept electronic signatures. Can uplicad documents through web account messanger			
Etenii	of attorney	2000110002120475 00212 0061 http:	This power of atomey authorizes another person (your agent) to make decisions concerning your property for you (the orinclas).		2018			Representative				-	-	-			Upload through Website account				_	Normally it covers three years filing periods.	Must be a wet signature	Brough web account messanger			
Idaho	15-12-301	https://www.inductionality.com/ 2010/00/1000/000/000/00/00/00/00/00/00/00	Tour agent can make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself.	4.3755	12/17/2019			Representative		0 0	0	0	U	0	0			0	0 0		<b>S</b> 0	Effective unit cases date or until revoked		Called 803-972-7680	28 minutes		
Wineis	(755 ILCS 45/) Illinois Power Attorney Act.	https://www.liga.gov/legislation/licsilice4.asp/ Dochame=075506456-Arth. r of 25=ilil&ActD=2113&ChapterD=60&Seq5tar 900000&Geochrd=200000	The form prescribed in this Section may be known as "statutory property power" and may be used to grant an agent powers with respect to property and financial matters.	-2048	0820	<b>S</b> 0		Recrementative	See section 2	0 0		0	0		0		1	5		•	<b>a</b> 0	D 10 years urises revoked	Will also accept IL-56				
		https://casetest.com/regulation/indiana- administrative-code/tile-45-department-of-st revenue/article-15-tax-administration-centers	14-	-																							
		provisions/tule-45-lac-15-3-duties-powers- responsibilities/section-45-lac-15-3-4- representation-of-taxpayers-before-the-	No information will be released to a representative of the taxpayer out of the taxpayer's presence, unless a property executed power of attorney has been presented. Power of attorney forms are							0 0		0	0	0	0		1		<b>a</b> 0	•	•		*This process is currently handled through the enrollment 3p access to INTIME and should be covered without needing additional in-app POA selections.				
ucura.		ungua sitte/12	If a taxpayer wintex to allow the department to discuss otherwise confidencial tax matters with an individual other than an authorized processed of the second and the second second second					Propressore allow														flare, c					
	201 6 7 10 7	https://www.law.comeil. edu/regulations/lowa-llowa-Admin-Code+>70	representative or power of attorney, without groups that inductual authority to act on the tappyrir's behalf, the tappayer must provide the department with written authorization to disclose such 1-7- confidential tax information as provided in rule 701-5.7 (17A, 22,421,422).				0	Community of a		0 0	0	0	0	0	0			0	0 🛛		<b>S</b> 0		We do not accept electronic signatures. If the form is signed electronically, we will need it to be cartified.				
iows	701-6.7 (17A,22,421,422)	•	22,421,422). Without limiting the foregoing an attorney in fact with general powers has, with respect to the subject or purposes of the power,	2248	03/04/2021			Representative	Certified Representative "See 14-108													6 months from the signature date	we will need it to be certified.				
			compare decretion to make a decision for the principal, to act or not act, to consent or not consent to, or withdraw consent for, any act, and to execute and deliver or accept any deed, bill of sale, bill of ladino, assionment, contract, note, security instrument, consent.														1										
		http://kslagislature. org/6_2012/b2011_12/statute/056_000_0000 hapter/058_006_0000_article/058_006_0054	receipt, release, proof of claim, petition or other pleading, tax document, notice, application, acknowledgment or other document is necessary or convenient to implement or confirm any act,																			It will be valid until the tax account is closed on the POA is					
Kanaas	58-654	ection/058_006_0054_k/	transaction or decision.	10-11	0101			Representative									1	п				removed by the owneriofficers on the account.		Called 502-564-4581 - person I talked to (mega didn't know if they accepted electronic signature the said rotarization was neededwill by and o	9 1		
Keetucky	457.39 TITLS 47 - Revenue and	govlawistatutes/chapter.aepx?id=47170	Service, or other taxing authority.	orm 204.100	10/19			Taxpayer and agent														No expiration date	Site indicates that IRS 2048 is only valid for income tax purposes	the said rotarization was needed. will by and o back to verify	5 minutes		
Louisiana	Taxation RS 47:1503 - Pow of authorized representati of collector	ettor illaw lustia etto comicodes fourie ana/211 bicode- ovvedetabutes title 47/19 47-1503/	Powers of authorized representatives of collector	1-7006	01/11			Representative	See Part II g	0 0		0	0	0	0	<b>a</b> C	1		0 0		• •	Expiration day are filed in by taxpayer					
			Act for principal in all tax matters. Act for the principal in all tax matters for all periods before the federal internal Revenue Service or other taxing authority			<b>2</b> 0	0			0 0	0	0	0	0	0		1	o	0 2	•	0 0	You may list current, prior, or future years/periods. You must use specific periods. General references such as "All Years" will not be accepted. MCS will not accept a POA for future	The DNA free work to been already shadowing simple as all and to				
Maine	85-946. Taxons	https://epilature.maine.gov/statutes/18- Citite18-Casc5-646.html	or other taking authority	<u>140-ME</u>	06/2019	<b>9</b> 0				0 0		0	-	0	0		Section 5 - PCA must be hand-signed. Photo ID of taxpayer required it			_		the PCA is received by MRS.	There is no such thing as a "Verbal POA". If a targayer calls and their recreased thing as a "Verbal POA". If a targayer calls and their recreased thing is researd the targayer can also contribution for the	1			
Maryland	817-302 CHAPTER 201G UNFORM	govingavebate(ave/StatuteText? article*get&section*17-2022&enactments*fal	your property (including your money) whether or not you are able to act for yourself. <u>P</u> the cot for yourself. <u>P</u>	OA 548 Form	09/20			Representative	See Instructions <u>Declaration of</u> Baprasentative 10. "Other"	0 0	0	0	0	-			"Other" per form Dectropic signatures accepted per	0		•	• •	The power of attorney form shall be valid until superseded, revoked or by the death of the taqayer(s) or representative(x).	representative to speak to us at that time. However, the approval is for that phone call at that time only.	Called 617-687-6267 - taiked to Jordan shris or	~		
Manuschungt	POWER OF ATTORNEY A	ttor limalegialatura gov©ills/1910-0658 Hb	exercisable until the authority terminates under subsection (b), notwithstanding a lapse of time since the execution of the power of attorney.	12048	07/14	•		Taxpayer and agent	See POA and Third Party Authorization	0 0				•			Cirective 20-1 Attached statement indicating relationship to the taxpayer is required for Part II. 8. Other	8	•	2		Expiration dates on form stated by texpayer.		Called 617-887-6367 - talked to Jordan she's or baard of them accepting state form, she though they could accept electronic signature, no clue about exp. date	5 minutes		
		Store in entering and the	Conditions applicable to administration of taxes; violation; penalties; records required; disclosure of information; report containing statistics concerning Michigan business tax act; disclosure of contain information; "disclosure area information;" and			<b>s</b> 0				0 0		0	0		0 1		1			•	<b>a</b> 0	0					
Michigan	Section 205-28	and a set that is the second and \$20.00	"wagering tax" defined. to do any act of management or of conservation with respect to any extend or interest in real property owned, or claimed to be	om 151				Taxpayer and agent														Effective until revoked unless specific dates are given	Must be a wet signature	Called 517-636-6925	20 minutes		
			owned, by the principal, including by way of illustration, but not of nestriction, power to insure against any casualty, lability, or loss, to obtain or regain possession or protect such estate or interest by article, proparation or otherwise. An our companying or context							0 0		0	0	0	0 1		1	0	0 5	•	<b>s</b> 0						
Minnesota	CHAPTER 523.23/ 523.24 POWERS OF ATTORNEY	the liver mine mount in the 523	obtain or regain possession or protect such estate or interest by action, proceeding or otherwise, to pay, compositive or context taxes or assessments, to apply for and receive refunds in connection thermuth, to purchase supplies, him assistance or abov, and make regain or alterations in the structures or lands; abov, and make regain or alterations in the structures or lands;	in 1942	11/2019			Representative														Expiration dates on power of attorney forms are optional.					
	Section 205. Tangible perso	https://www.scie.ma. mail.conference.man.mail.com	the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to tangble	_			0			0 0		0	0	0	0 1		1	D	0 2	0	<b>s</b> 0	0					
Mississippi	property.	adi tipe licenties contreption missouri- administrative code the 12 department of	personal property authorizes the agent 2	1402-13				Taxpayer and agent														No expiration - per rep at the state	Must be a wet signature	Called 601-823-7015	5 minutes - did not want to send email		
Minneri	Section 12 CSR 10-41.000	emenualitization 10 director of, texenuelitization 41 central day, provisional laction, 12 car, 10-41020 opean of effortune	A duly authorized representative may include, but is not limited to, a person currently employed by the taxpayer, a tax return represent a uneffect holic accounter or an ethorem	927	4/2021	•		Twoney	Sea 12 CSD 1041 030	0 0	0	0	0	0	0 1		1	D	0 2		• •	No exclusion was indicate how into it is for on the form					
Montace	72-31-353. Statutory form	Hor ileo nt. and bla incestile. 0720/stanter. 0315/sec1 / Oracion 0530/0720-0310-0026 / Marci	Your agent will be able to make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself.	04	32015			Taxaaver	the second states	0 0		•	•		0 1		Files online through rid gov		0 0			All PCAs are valid for 25 years from date of signature or until revoked					
and the second se			This power of atomey authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with represent in	-							P		0					D				0					
Nebraska	20-4041 Statutory form pow attorney.	er of <u>https://ophraskalacialat.cs.gov/awa/stat.tes</u> php?stat.to=20-4041	your property (including your money) whether or not you are able to act for yourself. the power of attorney otherwise provides, language in a power of	iom 22	4/2022			Taxpayer and representative														The POA remains in effect until revoked	Must be a wet signature/Open to other PGAs				
Nevada	NES 162.4.490 Tangible para peoperty Chapter 564-E - UNIFORM	https://www.ieg.state.ny.as/http://s2a. https://www.ieg.state.ny.as/http://s2a. https://www.ieg.state.ny.as/http://s2a.	attorney granting general authority with respect to tangble personal property N Power of Attorney to grant power to another person (called the	io State Form Version		0 🛛				0 0		0						٥	0 0			0		Called 1-666-962-3707 referred to 775-684-670 called 4 times all gone to voicemail			
New Hampshi	POWER OF ATTORNEY A Section 504-E-301 - Statuto Form Power Of Attorney	Mor Haw Justia com/codes here: hampebies/2017.tttle-luichapter-554-elsection 264-e-2012	"Agent") to make decisions, including, but not limited to, decisions concerning your money, property, or both, and to use your money, property, or both on your behalt.	17-2048	6/2020			Taxpayer and representative		0 0				•	•		File online at Granite Tax Connect		•	•	0 0	Expires when a new POA is submitted - per Kim at the state		Called 603-230-5000 talked to Kim	4 minutes		
	Section 46/28-8.2 - Powers attorney, durable powers	of control of the second secon	A power of attorney is a writen instrument by which an individual known as the principal authorizes another individuals or individuals or a qualified bank within the meaning of PL. 1948, c. 47, s. 28 (C. 17.94-28) known as the attorney-index to necknow august							0 0		0	0	0	0		1		0 0			0		Called 609-292-6400 (middlines call 1000	a		
New Jersey	attorney; disability defined	deablity defined	on behalf of the principal as the principal's agent. POWERS GRANTED BY THIS DOCUMENT ARE BROAD AND SINGEPRID. THEY ARE EXPLANED IN THE UNFORM	1.5008-R				Taupayer and representative			-							-		_		No expiration date	Must be a wet signature	Called 609-292-6400 couldn't take call (429) - call back 5/2 - still unable to take call on 5/2, 5/3			
New Maxico	45-5-602. Statutory form of power of attorney	https://awi.ustia.com/codes/new- mex/co/2006/newcjd_45-5-802-873.tanj	STATUTORY FORM POWER OF ATTORNEY ACT, CHAPTER 45, ARTICLE 5, PART 6 NMISA 1978. I grant authority to my agent(s) with respect to the following	CD 31122		•		Taxpayer and representative		0 0	U	0						U	0 0		<b>u</b> U	2 years		Called 1-666-285-2996 receiving a call back maybe today 4/29 or 5/2 talked to Vaughn 5/3			
New York	SECTION 5-1513 Statutory abort form power of attorne	https://www.tubec.	subjects as defined in sections 5-1502A through 5-1502N of the New York General Obligations Law the power of attorney otherwise provides, is noused in a preserved	04-1		•		Taxpayer and representative		0 0						9 C			0 0			No expiration - per state rep	Must be a wet signature	Called \$10-485-2889 wait time 18-28 minutes	24 minutes		
North Carolina North Dakota	§ 32C-3-205. Tangible pers property	and good racted, equation Statutes PDF By Cha sChapter 32C pd	ationey granting general authority with respect to tangble personal property authorizes the agent to do all of the following:	2011-58 Jorn 500	R 11-03 4/2020	<b>2</b> 0		Taxpayer and representative Taxpayer		0 0		0					Can be filed online through Department website			8	5 5 5 0	A POA will generally remain in effect for the tas periods lated on the POA until the taspayer revokes the POA. The form remains in effect until revoked by the taxpayer.	While the Department recommends taxpayers use Form GEN-68, the Department will accept valid PDAs on alternative forms.				
Ohio	Section 1237.57   Power of attorney	Mor lindes this prototic revised- redelection-1327-52	the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to taxes authorizes the agent	om TROR.1	40001					0 0					0 1		1		0 0		<b>S</b> 0	No more than 3 years	Open to other POAs				
Okiahoma	§15-1003. Statutory form for power of attorney.	https://pikasnate.gov/sites/befault/lies/2010- 12/ce15.pdf	THE POWERS GRANTED BY THIS DOCUMENT ARE BROAD AND SWEEPING. THEY ARE EXPLAINED IN THE UNFORM STATUTORY FORM POWER OF ATTORNEY ACT.	17-129	11/2021	<b>a</b> 0		Taxpayer and representative		0 0		•		•	0	-	1		•	•		The POA is valid until either revoked or by death of the tapayer.					
Oregon	150-305-0170 Representati Taxpayers before the Department of Revenue	on of <u>bitor issues and state or</u> addated www.SingleRule.action? pdeuter/sprBan=17711	The following individuals may represent the taxpayer before the department unless the individual is prohibited from representing the taxpayer by other Gregon law	om 150-800-005	12/2010	0 0				0 0		•		0	0 1		1		0 0			0		Email sent out 4/29 - called 1800-356-4222 unable to answer due to high volume 4/29, 5/2, 5/3			
	CHAPTER SE POWERS O	the line indestate re-	A power to "engage in banking and financial transactions" shall mean that the agent may Sign any tax information or reporting form required by Federal, State or local taxing authorities, includent but not indext to any	in 437	620.44			Texaster and comments	Must be percented if you are added to		•	•	•		0		1		0 0				DON's any only clean when two and of a	Called 717-782-3683 Talked to Ann who was no helpful - will try to call agian	2 000.000		
en numero a na	Chapter 16 Diroda island f	http://webserver.rlip.state.rl	In a statutory short form power of attorney, the language contering general authority with respect to business operating transactions shall be construed by mean that the indicated			<b>2</b> 0			and the maximum if not one of the follow		0	8	•	0	0	<b>a</b> c	1					The sequence care per with Hip		and a set of a set again			
Rhode Island	Form Power of Attorney Act	asSonate TITLE 1818-16/18-16-2 HTM	authorizes the agent the power of attorney otherwise provides and subject to Section 62-9-001, language in a power of attorney oregination page."	5.2048	11/2014			one of the following must sign		_								-				It depends on how the taxpayer allows you on the PDA					
South Carolin	SECTION 62-8-205. Tangle personal property.	<ul> <li><u>https://www.scatarinhouse.gov/code/62c008</u></li> </ul>	authority with respect to tangible personal property authorizes the agent	IC 2848	76/2021			Taxpayer and representative		0 0						-		U	0 0		•	Up to 3 years	State form must be original signature - The first is an information Data area	Called 803-898-5000 on hold for 38 minutes- second call 5 minutes	43 min		
South Dakota	SI-12-31. Power of Attorney Entity or Business- Authorization.	- Mise linger adiability and a second	the power of attorney otherwise provides, language in a power of attorney granting general authority regarding operation of an entity or business authorizes the agent	10 Form 1285		<b>S</b> 0	5	Taxpayer and representative		0 0		•			0		1	53	0 0	•	0 0	The PCA remains in effect until revoked	State form must be original signature - The first is an information Release Authorization. This form usually covers what most third parties need to discuss the tax account. It can be submitted electronically. See email response	Called 1800-829-9188 talked to Betty			
Terriessee	HOUSE BILL 984	https://www.capitol.in.gov.Gille/111.Gill-1003	the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to operation of an entity or business authorizes the agent	NPOA	2/2018	<b>a</b> 0		Taxpayer and representative		0 0				0			1		•		• •	There is a place on the form to put what taxes and what periods the POA is good for. It can be continuous.					
	RULE (1.3 Representation an Participation	Merchener on the transmission Infect definition dealers describibilities des	As A tappayer who is an individual may have one or more authorized			0 0	5			0 0		0	0		0 1		1	0	0 0	0	0 0	0					
Texas	Chapter 9 Uniform Power of	alice takes have been detailed at the takes takes alice the state provider the NGC hapter in C	representative. the power of attorney otherwise provides, language in a power of throney granting general authority with respect to taxes authorizes	<u>x uri-137</u>	10034		0	taxpayer and representative		0 0		0	0				1				0 0	t is valid only for the period indicated under section 3 of the TC	i truit be a will signature				
Utah	Attorney Act	20140051000100510 and     20140051000100010     2014005100010     201400510010010     20140050010010101010	the agen T the person preparing the return or declaration that the statements therein are true, correct, and complete, based on all information of	<u>0-17</u>	10021			taxpayer and representative		0 0	0	0	0	0				0	0 0			227     Good for one year - can state which year per rep					
Vermont	of information § 64.2-1626. Tangible perso	contratutes baction 22/151 (050)1	which the preparer has any knowledge generation in a power of	<u>8-1</u>				Taxpayer and representative			-	0	0					0	0 0			Good for one year - can state which year per rep	Must be original signature	Called 802-828-2865 talked to Joanne	8 minutes		
Virginia				00.12		<b>s</b> 0		The forms must be size			-							0	0 8			Compare Shan 3 years With a CTA, the authorization remains in effect until it is marked in whiteg by although the governing member or the permitted to the governing member or the	man or a dit sgrature	careed stor-ator-story talked to Tara			
Washington	authority-Taxes	titor /laco iso wa cov/RCW/default asov? clav11.125.380	respect to taxes authorizes the agent	ALE	916/2020			governing member		_ 0								_				permission to					

State Statute Name and Number Statute title-Venes uniteditaters.	Summary         Same From POP Like         Percent Westion Bits           Tight In aggett to drag accessorage present abouty to too bothmen Fromer drama, percent and percent about to too bothmen Fromer drama, percent and percent about to accessorage percent about to accessorage percent approximation and accessorage percent approximation and percent about to accessorage percent approximation and percent about to an approximation approximation approximation and output an approximation approximation approximation and output and approximation approximation approximation and output an approximation approximation approximation approximation approximation and approximation ap	s State Form IRG Form (2048) SGT Form (F8022)	Signatures Required Representative Requirements Attorney CPA	Enroled Agent OfficenFTEIFM Enrolled	Actuary Unserolled Return Preparer Other	Individual Entity	How Notal	rized Upicad Email	Mail Fax Delivered		Time on call	
Weet Wirglein     Double of attorney     CHAPTER 244 UNFORM     POWER OF ATTORNEY FOR     they libor lede elements	for me with separts to the following subjects as defined in the whole of Asseme A 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		ayer and Attorney or CPA				Must be notofized if it's someone other than an attorney or OPA			If no expandio is given, this declaration will iterate valid until     Investee in the second s	slad 354.526.3331 (umul response vas a link Instructions to WV-3848) S monutes	
Wiscessin RIMANCES AND PROPERTY applications and the opt SENATO FLEX No. 3016 https://application.org/ Wyoeing Linform Power of Attorney Act. appl/2013/totopaced/SES106.pdf	ationey granting general autority with respect to taxes Earth A222 10/021 Power of above provides language granting general authority with respect to taxes 425/11	Repres	aper annual of a second s							is accompleted or by death of the taxgayer. Cpen to other PCAs. Typed signature not accepted The form smaller valid until you charge it or etipulate a time period.		
										0		
				U U D						U		

				Received automatic			
State	Email	Day Email was Sent Day of Response w		reply	Who Responded (email/contact info)	Link to Email	Notes
Alabama	wanda.robbins@revenue.alabama.gov / or may need to call for another email	4/13/2022	4/15/2022		Wanda.Robbins@revenue.alabama.gov	Alabama POA Email	
	334-242-1490 (General Info) or 1-866-576-6531 (Paperless Filing Info)	1/00/0000					
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		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		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	Х	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-Brow		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 - ocfo@dc.gov - https://myta			.,			Calling 202-727-4829 - 70 minute wait time
Florida	emailDOR@floridarevenue.com - Sherri.Clark@floridarevenue.com	4/13/2022 / 4/20/2022		х			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	
		1110/0000	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	*	REV.CentReg@illinois.gov	Illinois POA Email	
Indiana	INTIME - state site -if assistance is needed, contact DOR using INTIME to submit a question or get your issue resolved easily and efficiently. Once you are logged in, get started with INTIME secure messaging by selecting the "All Actions" tab followed by clicking on the "Messages" section.	4/13/2022					
lowa	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	ni 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	х	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			0,0		
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	х	BusinessTaxRegister@dor.mo.gov	Missouri POA Email	
Montana	https://mtrevenue.gov/contact/	4/13/2022	4/14/2022	х	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	nwilhelm@tax.state.nv.us - kdouglas@tax.state.nv.us - gyandell@tax.state.nv.us	4/13/2022 / 4/29/2022 4/19/2022 - 4/29/2022	2	х	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	х	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 - klandis@nd.gov	4/13/2022 / 4/20/2022	4/20/2022		jmastel@nd.gov	North Dakota POA Email	
Ohio	Dawn.Meyers@tax.state.oh.us - https://tax.ohio.gov/help-center	4/13/2022	4/13/2022	х	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	х	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 - F	<b>4/14/2022 / 4/29/2022</b>	5/3/2022	х	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	х	Candice.Wilson@cpa.texas.gov	Texas POA Email	
Utah	reah.tps@utah.gov - taxmaster@utah.gov	4/14/2022	4/15/2022	х	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	nell.christiansen@tax.virginia.gov - shalonda.lucas@tax.virginia.gov - debbie.wil	k 4/14/2022 / 4/20/2022 / 4/29	5/3/2022		bernard.henry@tax.virginia.gov	Virginia POA Email	
Washington	CherylW@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

Wisconsin	dortaxpractitioners@wisconsin.gov - dana.erlandsen@wisconsin.gov	4/14/2022	4/18/2022	DORTaxPractitioners@wisconsin.gov	Wisconsin POA Email	
Wyoming	terri.lucero@wyo.gov - dor_taxability@wyo.gov	4/14/2022	4/14/2022	sharon.rehm@wyo.gov	Wyoming POA Email	
wyoning	tern.tucero@wy0.gov - doi_taxability@wy0.gov	4/14/2022	4/27/2022	donna.campbell@wyo.gov	emailed form	
			4/21/2022	domini.oump.on@mjo.gov		
•						

Good morning!!							
I am reaching out with a few questions concerning Power of Attorney fo	rms. I manage a large number of clients that I fil	e returns for in your state and will be su	bmitting POA forms for each us	er. I hope you can help addres	ss the following questions cor	cerning completion and submissic	ns of POA forms:
What POA form is acceptable? (IRS Form 2848, State Specific Form or	, , , ,						
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 resp	onse would be greatly appreciated.						
Thank you in advance for any insight you can offer into these questions							
Have a great day!							
Becky Werts							

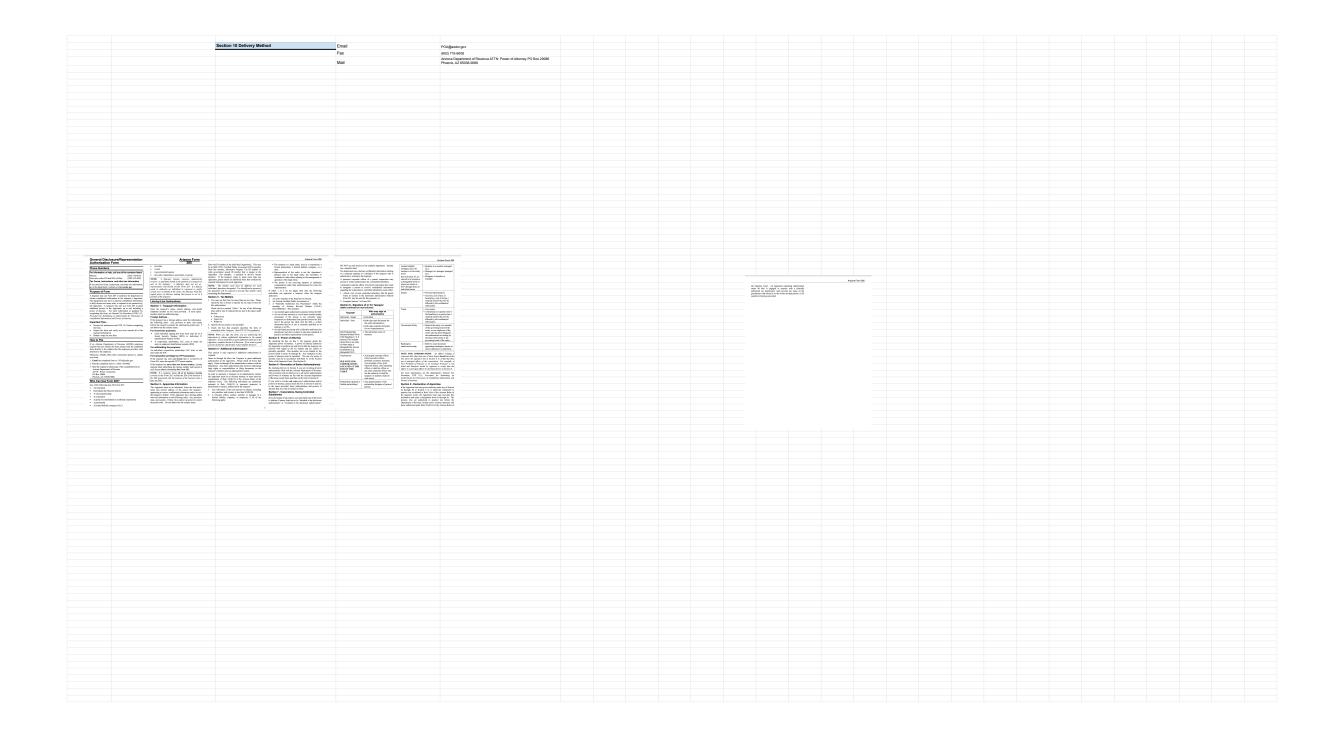
0	Section Title/Field	Requirement		
Section Number		Requirement		
1)	Taxpayer Information		Base of the section of the s	
	Taxpayer Name and Address		hourson's and Declaration of Representations of Automatication of Automaticationo of Automaticationo of Automatication o	
	Taxpayer Identification Number(s)		Tool New Advances and the second seco	
	Daytime Phone			
	Plan Number (if applicable)			
			1. Numerico da constructiva da constructiva da constructiva da construcción da	
			Image: Section 1       Image: Section 2       Image: Section 2 <td< th=""><th></th></td<>	
		Enter the full name and mailing address of your representative(s). You may only name individuals who are display 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 presentatives, write 'See attached for additional representatives' in the space to the right of line 2 and attach an additional Form(s) 2488.		
		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	P Management and the second seco	
2)	Representative	and attach an additional Form(s) 2848.	Net Read-Additional and an and and and and and and and and	
	Name and Address			
		Check if to be sent copies of notices and communications "Note the IRS only sends notices and communication to only two representatives		
	CAF Number	sends notices and communication to only two representatives		
	PTIN		Nationary Paratara Depine ALA (SA) Colombia (SA) Biol (SA) Colombia (SA) Biol (SA) Colombia (SA) Colombia (SA) Colombia (SA) Colombia (SA) Colombia (SA) Colombia (SA) Col	
	Telephone Number			
	Fax Number			
		Check if new: Address, Telephone, Fax		
3)	Acts Authorized			
-				
			Nullin UD 10	
	Specific use not recorded on the Centralized			
4)	Authorization File (CAF)		<ol> <li>Reinstancescoles of dear gasegit of strange. The first of this parent of attractive constraints' modes at a start or control of</li> </ol>	
			2 Insertionable and applicable an	
			Notano Terra Construição de C	
5)	Additional Acts			
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			> P Het RECURRING de avagementente alle concerning et al. March Het	
6)			Next and the second sec	
		-		
7)				
7)				
0)				
0)				
9)				
		-		
Delivery Method				
	Email			
	Fax			
	Mail			
	man			

https://www.streamlinedsalestax.org/docs/default-source/amendments/2016-amendments/limited-poa-form-f0023-sl16035.pdf?sfvrsn=162845ad\_6

State Resource	Line Header	State Instructions	Form	
2848A				
	Part I - Power of Attorney			
		This section will simply collect basic needed information for your attorney or whomever assists in providing your tax		
	Step 1 TAXPAYER INFORMATION	preparation. You must complete Part 1 -Section 1 as follows:	No AND FACTOR DE LA CONTRACTOR DE LA CON	
		Provide (by typing or print) the tax payer's full name and address		
		To the right of that box, enter your (tax payer's)Social Security Number	The dependence of the Management and American American American American American American American American Am	
		Employer Identification number		
		Daytime telephone number(s)		
		Will ask that you enter the information needed with regard to the appointment of representative(s). Provide the following		
	Step 2 REPRESENTATIVE(S)	information:		
		In the larger box in section 2, provide the names and addresses of the representative who will become your attorney(s) in fact.		
		In the boxes to the right in section two, provide the telephone number(s) and fax number(s) of the attorney(s) in fact	Tauria Vigitatiana	
		Be certain to check the small boxes at the bottom of section two information. If notices and communications are to be sent.		
		This section will address the type of tax matters the attorney(s) in fact, will be addressing. The following information will be		
	Step 3 TAX MATTERS	required for your attorney(s) in fact to be able to assist in proper tax preparations for the state of Alabama. Section 3 will contain 3 columns. Complete the columns as shown:		
		Column 1 will as for the Type of Tax being addressed. List all types in column one		
		Column 2 will require that numbers related to each tax issue being addressed. Provide the tax form numbers in column 2 matching column 1 tyow of tax.		
		Column 3 will require that you provide the year(s) and/or tax period(s) being addressed. Provide this information in column 3 matching columns 1 and 2.		
	Step 4 ACTS AUTHORIZED	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 according):	In the second se	
		Disclosure to third parties		
		Substitute or add representative(s)		
		Sign a return		
		This paragraph addresses who may or may not represent or sign tax documentation and any limitations for those who may, in		
	Exceptions to Acts Authorized	fact, represent any tax payer.		
		Once you've carefully read the "Exceptions" paragraph, list the specific deletions (if any) that would otherwise be allowed if you did not list any deletions, in the lines provided under the paragraph.		
	Step 5 RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY	This section will simply either revoke prior powers of attorney you've had filed with the state in the past with past attorney(s) in fact or it will allow you to retain same attorney in fact if you so desire.	1         Set	
		Read the paragraph carefully. If you choose to remain with your last attorney in fact, simply check the box at the end of the statement		
		Attach a copy of the previous power of attorney		
	Step 6 SIGNATURE OF TAXPAYER	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)		
		Carefully read the paragraph in section 8	bate Tar diagnosis of our year (Kr. journa, or advisability of Kr. signal conf.	
		Provide the taxpayer's signature		
		Provide your printed name		
		Provide the date the form was signed		
		Provide the taxpayer's title, it it applies		
	Part II – Declaration of Representatives	This information is entirely the responsibility of the representative. He/She must carefully review the information in Part II and provide the following:		
		In the first field provided – designation should be entered by selection from letters A-K		
		Representative must enter their state jurisdiction and enrollment card number in the second field		
		Representative must provide their signature in the third field		
		Representative must provide the date in which the document was signed		
		representative mast provide the date in which the document was signed		

ate State I	Resource Line Header	State Instructions	Form
ka Form 774	4		-774 Alaska Power of Attorney
	Tax Payers Information	FEIN/SSN	Total Value Average Control of Co
		Telephone Number	
		Taxpayer Name	Directory Diversity Directory Diversity Diversity
		Email Address	
		Mailing Address	
		City/State/ZIP Code	ano ano
	Check those that apply	Individual/Partnership/Corporation/Limited Liability Company/Other	
	Appointee	Appointee Name/Appointee Firm/Appointee Address	Table y series 1
		City/State/ZIP Code	
		Telephone Number/Fax Number	
		Appointee Name/Appointee Firm/Appointee Address	
		City/State/ZIP Code	
		Telephone Number/Fax Number	
	From tax year/period	To tax year/period	
	Prom tax year/penod	Check this box for all tax types or check boxes for specific tax types	
	Check appropriate boxes	Check this box for all tax types or check boxes for specific tax types below:	
	The attorney-in-fact shall, subject to revocation, have authority to receive confidential information and full power and authority to perform on behal of the taxpayer all acts with respect to the above tax matters except as follows:	f	
	Check if applicable check box	This power of attorney revokes all prior powers of attorney filed with respect to the same matters and years or periods covered by this instrument, except the following: (Specify and attach copies of the powers of attorney)	1775 Anaka Promer of Allongy
	Signature of Taxpayer	Signature	
		Date	
		Printed Name	
		Printed Title	MORE TO A CONTRACT OF
	Declaration of Representative	Signature/Date	
		Signature/Date	
	Power of Attorney Information	USE THIS FORM TO GRANT AUTHORITY TO AN INDIVIDUAL TO REPRESENT YOU BEFORE THE DEPARTMENT AND TO RECEIVE TAX INFORMATION.	

State	State Resource	Line Header	State Instructions		Form									
Arizona	Form 285 and Instructions												-	
				Requirement										
		Section 1. Taxpayer Information	Taxpayer Name		285	General Disclosure/Repr	resentation Authorizati	on Form						
		If applicable	Spouse's Name			You must sign this form on y	page 2 Etim orbitem	hel antic						
		*All Address Fields	Current Address		Appendix Anno (Experiments) Appendix Anno (Experiments) Current Address - number and sheet, need make		lipmar's famile lipmar's famile linite. Erryityer identifi	leady further or TH						
			Daytime Phone		Current database - number and sitest, nord mode Coly. Team of Proc. Differe - Distan	Aparmentikale 20 Kate Kastra Para	in No. Employer identifies a right and roots: 42 December (*	naion Nontar Tulana Januaran No						
		Enter only those that Apply	Social Security Number of ITIN		2. APPORTED RECEIPTION Data op fan t	a deutienen in Deuters 4 ar 1 beier am seinier	Dataset in Monada	reference of the second s						
		Enter only those that Apply Enter only those that Apply	Spouse's Social Security Number or ITIN Employer Identification Number		Next provide an indextury Current Address - number and street, num make Oig, Next or Fort Office Deptine Phone Justic street 2004	Apartectivit	In the State and Cartholin Acc	surrent Number						
		Enter only those that Apply Enter only those that Apply	AZ Transaction Priveledge Tax License No.		City, Next or Post Difee	556 ZP-046	Stand Revenue Service Exe Social Security, TTR, or Direct	ISTO, Tex						
		Enter only alose that Apply	Az mansacijon Privelege tax License No.		Control Proce and State Solid     Solid State Solid Sol	et a realist confidential intervalue for the mature of the backwards) raised above 3-2	he tax matters taxed betwe. By upper the apportune named above for he is	ing the form, I authorize						
					period(c) question intera. To provi additional Bestion 8. Doc 17792 VEARING OD PE	nd powers, please and Backer C. To grav	ert a Passer of Alberray, plasma ak TYPE OF BET-streameristen	ip Dealter 4 and yo in						
		Section 2 Appointee Information	Name		Description Telepo	Debutat Debutation Provide	Conjuntion Changes Exten Truel Personnals Conjunction	- Dw						
			Address	Must be an Individual	In the late	Ounder Lief In Commer	Cunter Lieblin Patronita	Oter						
			Daytime Phone	*All Address Fields	Convig Louis fait     ADDTORAL ALTRODUCTOR Turns surth     Cont the trace scontings. An additional     conditions in Society Area	forch top of interfections frough theirs the September operation	wohe official sufficiently to be appoint	e tanet stove. Passe						
		Enter One of the Following Enter One of the Following	State and State Bar Number State and Certified Public Accountant Number		check the boars accordingly. An additional is checkbarries in Sections 4 in 5 are annoted, th 4s Appendix checkbarries that power to agree	a suborgator must be in appointers with the Appointer (K,6) <sup>2</sup> agri sin Page 1, Sector gri a distuble 27/mitatione warred on Targour	n worke Superie Duit Haw D Krit. With Deut.	bee netuctions. If any						
		Enter One of the Following Enter One of the Following	Internal Revenue Service Enrolled Agent Number	Enter the ID number of the individual (Appointee). This may be an SSN, ITNL Centified Public Accounting (ICPA) number, Stable Bar number, Altennative Properties 11a 01 number of the Appointee (for example: a passport or driver's license number).	Characterist in Section 4 in 3 are selected. A     Graphine shall have the graner to significant and the sector to specify the sector sec	to manufact a probati of a definitery of	manament or a started refund at	ialm or to manufe an						
		Enter One of the Following	Social Security, ITIN, or Other ID No. and Type	State Bar number, Alternative Preparer Tax ID number or other government issued ID number that is unique to the	44 Appointer shall have the power to say de Appointer shall have the power to say	greated for large year of any advertision is secular a closing agreement on Tagonyar's lo	n. Iarpozeity what							
		Enter one of the Following	obbia occarity, rrint, or oarde to not and type	Appointee (for example: a passport or driver's license number).	Appendix dial have the power to top     Appendix dial have the automy top	present the targetyre in any collection motion -bingers to others any or all sub-only promi	erincluding an Office in Composition. Teld In apport the Up Teld Sourcest.							
						when or factor 5. He issues much be	a almost carried appointing a Press of	Citeracia anten en						
		Section 3 Tax Matters	Tax Type: Income Tax, Transaction Privilege and Use Tax, Withholding Tax, Other (e.g., Luxury Tax)		<ol> <li>Positi of all others, by ounting the solid all and that the tappaper set patient includes, but is not limited to. The presen- fograme Countribute 31. Preses specify and</li> </ol>	n alth togard to the alterna mantionad las n to balad in lasms da firmogh úk. "Ina una s any lamlador to the Prease of Alternay	matters and ter year(s) or period(s), of a Poser of Attorney must be in a	This Prease al-Adversey accordance with Ananna						
		Section 5 Tax matters	Year(s) or Period(s)		<ul> <li>Environment of samues astronegy dependent of feature. Thereaster at otherways second places.</li> </ul>	EXTRACT: By charing the loss in factor	tion 6, 1 monte all prior authorization na and Powers stildermay or like with	n liet with the Arlance He-Arlance Separtment						
			Type of Return/Ownership											
				Income Tax: Individual, Corporation, Partnership, Fiduciary-Estate/Trust	Tagaya Nere 34 shoet or page 1		Teoperitoritizeto Nor	6¥						
				Transaction Priviledge and Use Tax: Individual/Sole Proprietorship, Partnership, Corporation, Trust, Limited Liability Company, Limited Liability Partnership, Estate										
				Partnership, Estate	<ol> <li>COMPORTIONE MANNO CONTROLLER IS language may be shallowed in a designer of comprehence and a software administration designate a personal transition performed at the or and controllerational design that Paperships or second proceeding that Paperships exceeds specific controllerational time for</li> </ol>	eron tor a sorteniad subsidiary. A privi- immake leganing the sequence is sorten- eropary auto-included 2 the distinct and visite all controlled subsidiaries 2 the dist	per separate officer of a parent no feet subscitation must alter place al attorization (chalanal <sup>2</sup> one 80 mag) closure authorization. In addition Po	puration. But desires to incommercing the tensor he used for this purposed are is upace provided to						
				An additional authorization must be in accordance with Arizona Supreme Cour Rule 31. See instructions. If any checkboxes in Sections 4 or 5 are selected, the Appointee MUST sign on Page 2, Section 9	exclude specific controlled autoidaries from the Plasme sheak are of the following inducts of controlled autoidaries. If control	Netholaura autorization		Langelia e ant-						
			4a: Appointee shall have the power to sign a statute of	the Appointee MUST sign on Page 2, Section 9	totute al contribut advolution and the	the subsidiaries ranac beine. The following	ing controlled activitation on again	ficity excluded 7 (c) of reaction						
		Section 4 Additional Authorization	4a: Appointee shall have the power to sign a statute o limitations waiver on Taxpayer's behalf			600 ( M)								
			4b: Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf.	In order to represent a Taxpayer in an administrative matter,	te N									
			claim or to execute an	the Appointee must be an Arizona attorney or must meet the requirements of Rule 31(d)(13) of the Arizona Rules of the										
			agreement on Taxpayer's behalf.	Supreme Court. The following individuals are authorized pursuant to Rule 31(d)(13) to represent taxpayers in	<ul> <li>A senarute or on ran taxtweet, at ambiental internation senareting for AA3 (COSDA), is senare the subscient</li> </ul>	I handly cartly that the Arizona Carp. Teagetyre(c). By signing this fam. 1	patiment of Revenue in authorize unity that I have the authorize	the minute any and						
			<ul> <li>Appointee shall have the power to request a formation hearing on Taxpayer's behalf</li> </ul>	administrative matters, authorized by the taxpayer: 1. Any individual, if the total amount in dispute, including	A.R.B. 940-2020/AL to securite from advantage which is fitsuitated, in failes to a Olice Meterry in the Dy ubmitting this laws and stapping lattice in a set optimized affairs, as advantage in A.R.B.									
			4d: Appointee shall have the power to represent the	tax, penalties, and interest, is less than \$5,000.00. 2. A full-time officer, partner, member or manager of a	ter sproad offer, as alread in 1.1.2									
			db. Appointes shall have the power to execute a profest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf. dc. Appointee shall have the power to request a forma hearing on Taxpayer's behalf. dd. Appointee shall have the power to represent the taxpayer in any administrative tax proceeding. de. Appointee shall have the power to execute a dosing agreement on Taxpayer's behalf.	limited liability company, or employee, if all of the following apply: The supper is a legal entity, such as a corporation, a	MATHAN	- LATE - SQUE	THE							
			4e: Appointee shall have the power to execute a closing agreement on Taxpayer's behalf	formal partnership, a limited liability company, or a toat.	TT-2 1 OECLAANDOOD APPENDED Corpus J In all Brief Lines The JTN Addressing	TLI	r In factor & a Sector Social strand							
			4f: Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In- Compromise	- Separateristics of the artify in oct the Appointent's primary duty the ingel works, but according or incidential is other duties relating to the management or operation of the legal work)     - The percent is not nearing apparetic or additional compressition (bitmeth are instrumentement for coalis) for	<ul> <li>DECLARATION OF APPENDIX: Corpus I for an infect of the You You if the Artistecture Under penders of people, i decise that i an a to Act the officer period residence or new Artistic basis of the Sectors Court.</li> </ul>	use of the Supreme Court.	and the relation and the second	5a 2005 d M						
			Compromise	<ul> <li>The period is not receiving separate or additional componiation (after than emboursement for costs) for</li> </ul>	Br. Adorsey - an active member of the State S Ser Cartillest Public Innovative - skip qualifiest Sel Paderally Subtrational Tax Practilence attrict Sel Paderally Subtrational Tax Practilence attrict	- Bar al Arizona. Al la practica as a Cartillad Public Armantar his tha magnesi al A. B. B. Sci 2000/01/11	ert in Arizona. E Annointea in proposal in consting a	it a bellevily						
			Compromise 4g, Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document. 4h: Other (please specify):	representation. If either 1 or 2 do not apply, then only the following	autoriant has practitioner, provide the pra-	uniteraria nana anti California falina	NACE							
			otners any or all authority granted to appointee by this document.	individuals can represent a taxpayer when the taxpayer authorizes:	Advant to provide up your here you have been approximately a provide the provi	Crig testificanced indicade, including to a net signed and cated, the repres	an perates, excisionation has be seentation authorization will	e 35.000 01. I be raturned.						
			4h: Other (please specify):	1. An active member of the State Bar of Actons;     2. An Artana Centified Public Accountant; or     3. In Centified Public Ten Device Information (Information)	Onter in track lypide J	jber D	IGM7.ML	263						
				meaning of Atoma Revised Statutes (A.R.S.) §42-2009(D)(1). See Instructions for additional information										
					De De De De De De									
		Section 5 Power of Attorney												
				By checking the box on line 5, the taxpayer grants the Appointee power of attorney. A power of attorney authorizes the Appointee to portiom any and all acts that the taxpayer can perform with regard to the tax matters and taxy ever (s) or period(s) specified. This includes, but is not limited to, the power listed in times 4a through 1. Any limitation to this power of attorney must be specified. The use of a power of attorney must be in accordance with Rule 31 of the Arizona Rules of the Supreme Court. (Je See Section 4)										
				(s) or period(s) specified. This includes, but is not limited to, the powers listed in terms do therein the Arm limitation to this power of attempts must be specified.										
				The use of a power of atorney must be in accordance with Rule 31 of the Arizona Rules of the Sunreme Court. (See Section 4)										
		Section 6 Revocation of Earlier Authorization(s)												
				By deducing the body in Section 6, you can reveaking all prior deducing the body with the All rous O bencime of Reveaus The reveacator will be defloctive as to all active authorizations and Powers of Altoma you of the with the Allona Department of Revenues active these specified on the timm in Section 6 and Powers of Altomay Base Andre the body the Section 6 and Bat, in the space provided, these authorizations and powers of altomary bat you sub to remain in reflex.										
				authorizations filed with the Arizona Department of Revenue. The revocation will be effective as to all earlier authorizations										
				of Revenue except those specified on the form in Section 6.										
				powers of attorney, please check the box in Section 6 and list,										
				in the space provided, those authorizations and powers of attorney that you wish to remain in effect.										
			Taxpayer Name											
			Taxpayer Identification Number											
		Section 7 Corporations Having Controlled Subsideraries	_	A.R.S. 542-2003(A)(1) provides that confidential information relating to a										
				corporate taxpayer may be disclosed to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent										
				corporation may execute a written authorization for a controlled subsidiary. A principal corporate officer of a parent overseation that desires to desires the										
				coporation may execute a writein autoritization for a controlled subsidiary A infinitial corporate files of a parent coporation hat deteries to estigate a person to receive confidential information regarding the cosporation's controlled subsidiary hat the parent congrany writein includes in the disclosure authorization (a laberal Form SB) may be used for the purpose) or taxpare authorization (a laberal Form SB) may be used for the purpose) or taxpare disclosure authorization. In addition, there is quare provided to exclude specific disclosure authorization. In addition, there is quare provided to exclude specific includes authorization. In addition, there is quare provided to exclude specific authorization authorization.										
				subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or taveauer										
				may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided to exclude specific										
			_	controlled subsidiaries from the disclosure authorization.										
				8 542,2003 is defined as more than 50% ownership or control										
				Include all controlled subsidiaries except the subsidiaries named below. The following controlled subsidiaries are specifically excluded:										
			Name											
			Employer I.D. Number											
			Tax Years	(if not all years)										
		Section 8 Signature of or for Taxpayer												
		in a second s		By checking this box and signing below I certify under penalty of perjury that I										
				By checking this box and signing below I certify under penalty of perjury that I am an officer of the above mentioned corporation(s) and that I am a principal officer, as defined in A.R.S. §42-2003(A)(2).										
			Signature	See Instructions Section 8										
			Date											
			Print Name											
			Title											
			9a: A full-time officer, partner, member or manager of											
			9a: A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(d)(13) of the Arizona Rules of the Supreme Court.	Complete if Appointee has been given authority under Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court. Must be one of 9a-9e										
		Section 9 Declaration of Appointee	Arizona Rules of the Supreme Court.	is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court. Must be one of 9a-9e										
			9b: Attorney - an active member of the State Bar of Arizona.											
			Arizona.	See Instructions Section 9										
			9c: Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.											
			9d: Federally Authorized Tax Practitioner within the meaning of A.R.S. §42-2069(D)(1). If Appointee is engaged in practice with a federally											
			meaning of A.R.S. §42-2069(D)(1). If Appointee is engaged in practice with a federally											
			authorized tax practitioner, provide the practitioner's name and CAF number below:											
			9e: Other - This may be any individual, providing the											
			total amount in dispute, including tax, penalties, and interest is less than \$5,000.00											



State State Specific Form	Line Header	State Instructions	Form
nsas <u>DFA POA</u>			
DFA POA		-	State of Arkansas Department of Disaster and Administration
	1. Taxpayer Information	Taxpayer name(s) and address	Power of Attaction
		Social Security Number(s)	Copper Information     Trapper     Trapper Information     Trapper Information     Trapper Inform
		Primary	laren
		Spouse	Instity operation to defaulty operativity or anticipation of U
		Sales tax permit number	Failunter
		Employer Identification Number	Name and address Velophere Humber Pair Standard
		Daytime Telephone Number	te operate de support/cheler de Adama Separate el Faster aut Malainador de de Adama actemi
	2. Representative(s)	Name and address	1 For Many Top of Lands, at 2 Years a North C
		Telephone Number	
		Fax Number	4. In the Anderson M. The Anderson and Anderson Anders
	3. Tax Matters	Type of Tax (Sales, Use, Income, etc.)	porter la calenter parte de la porter la recorte a reques for declanas el las vetares en sean informations en Berl party.
		Year(s) or Period(s)	List my specific additions or debution in the astronhermize authorized in this power of alternay.
	4. Acts Authorized	The representatives are authorized, subject to revocation by the taxpayer, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, including the authority to sign any agreements, consents, waivers or other documents.	Copure present whice the next sequer a respect to the law boundary of the law bou
		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.	Reprint to the No.
	5. Computer generated notices will continue to be sent to taxpayer as required by law	The computer generated notices will continue to be sent to you, the taxpayer. Proposed Assessment and Final Assessment notices are required to be mailed to the taxpayer by law, Arkanass Code Amn § 26:7–8:70, 26:18-403, and 26:18-401. You may share these notices with your attorney or other individual that you delegate as your representative:	
	6. Signature of Taxpayer(s)	Signature	
		Date	
		Time	

	State Resource	Line Header	State Instructions	Form	
rnia	CDTFA-392				
		1. Taxpayer Information	Taxpayer's Name		
			Business Name		
			Telephone Number and Fax Number		
			Social Security Number		
			Federal Employer Identification Number		
			California Secretary of State Number(s)		
		Check one of the following:	Individual		
		Check one of the following.			
			Partnership		
			Corporation		
			Limited Liability Corporation		
			Other		
		Appointee Information	Appointee Name		
			Appointee Business Name		
			Appointee Address		
			City/State/Zip		
			Telephone Number and Fax Number		
		Check the following tax or fee that applies	Tax and Fee Programs Admin by CDFTA	A sector 10 of from the leader to the sector determined and the sector	
			Payroll Tax Law		
			Benefit Reporting		
			Other		
		Check the following acts for the tax or fee			
		matters described above:			
			The attorney(s)-in-fact (or any of them) are authorized, subject to revocation, to receive confidential tax information,		
		This Power of Attorney revokes	and to perform on behalf of the taxpayer(s) the following act(s) for the tax or fee matter(s) described above [check the box		
		This Power of Attorney revokes	(es) for the power(s) granted]		
			This power of attorney revokes all earlier power(s) of attorney on file with the California Department of Tax and Fee Administration or the Employment Development Department as identified above for the same matters and years or		
			periods covered by this form, except for the following: [specify to whom granted, date and address, or refer to attached		
			copies of earlier power(s)]		
		Expiration Date	Unless limited, this power of attorney will remain in effect until the final resolution of all tax or fee matters specified herein.		
			If a tax or fee matter concerns a joint return, both spouses must sign if joint representation is		
			requested. If you are a corporate officer, partner, guardian, tax or fee matters partner/person, executor, receiver, registered		
			domestic partner, administrator, or trustee on behalf of the taxpayer, by signing this power of attorney, you are certifying that you		
		Signature of Taxpayer or Feepayer	have the authority to execute this form on behalf of the taxpayer.		

State State Resource	Line Header	State Instructions	Form
Colorado DR0145	Lille Header	State Instructions	
Colorado DR0145		Enter the taxpayer's information, and the spouse's	
	Line 1, Taxpayer Information	information if applicable, including one of the following tax identification numbers:	200145 19999 Unit for the state of the state
		CAN (Colorado Account Number),	Colorado Tax Information Authorization of Power of Attorney Trease Weight and Tax Colorado Tax Information Authorization of Attorney Trease Weight and Tax Colorado Tax Information Authorization of Attorney Trease Weight and Tax Colorado Tax Information of Attorney Trease Weight and Tax Colorado Tax Information of Attorney Trease Weight and Tax Colorado Tax Information of Attorney Trease Weight and Tax Colorado Tax Information of Attorney Trease Weight and Tax Colorado Tax Information Trease Weight and
		EIN (Employer Identification Number),     ITIN (Individual Taxpayer Identification Number), or     SSN (Social Security Number).	Name Mar La Ma Mar La Mar
		SSN (Social Security Number). A spouse may enter and sign the same form with the same	Corrent Mally Address of research ter
		appointee(s), or complete a separate form with a different appointee(s), or remain without an appointee. The effect	Adda Judneska Uka Shina (Juli ) 1 (Juli ) 1 (Juli )
		of a spouse not signing the same form is explained under Required Fields below.	TAX WID CREATION ALTIFACTION To The law names authorized to (in 4.1 the methy segurity flag sension) authorized to the 3 as designing to 1 as a designing to 1 as a designed to 1
		If the mailing address is new, mark the box in that field to	I am appointing only the individual(s) leted on line 3.
		indicate that it should be updated on the account. Mark one ontion, either (a) for TIA, or (b) for POA. This	View         Powerie OF at TableWEY. Or the true them the them the them the them them t
	Line 2, Acts Authorized	authorization includes the spouse if the period is jointly filed and both spouses complete this form.	
		A POA will authorize only the individual(s) listed on line 3. A TIA will authorize any employee of a firm or organization	A. Persenia Autoparteal T. Landonica M. Tabalania. The Autoparticle And Au
		listed on line 3, unless the second box under (a) is marked to authorize only the individual(s) listed on line 3.	In traditional         California         Failure           Additional         6         No 1960an
		Enter at least one individual, a phone number, and any other applicable information. To	
	Line 3, Person(s) Authorized	authorize additional persons, mark the box as indicated, and attach a list or another copy of this form with the same information for the additional person(s).	Introduction         Galaxies         Failure           Administration         6         Mail
		This form will be effective for all periods and all tax or account types administered by the Department as of the	Nation Automs Or Sec. 2017
		date the taxpayer signs the form, unless a specific period	and control 39-01 (EQ, CR, B, and etc) on the dire of the softwards) below, unness as question the softward and the softward
		and/or specific tax or account type is entered on this line. For example, a business may enter "Excise" to include	5. Revocation or Retention of Phote Forms. This form will automatically revolve and retrieve and regions any phor hom of the same type
	Line 4, Tax Matters Authorized	all of its excise tax accounts, or "Fuel" to include only its fuel tax accounts.	on line with the Colorable Dependence of the sum and as tax executivity in depending values in the loss in manufacture of the sum of the same relation of th
		Department-administered tax and account types include:	6 Experience of Revealed or of The Term. This form is all accurately upper law parts and an entry in a speed on entry and the problem between thep
		Income – Individual, Fiduciary, Corporate, and Partnership (includes any entity filing form DR 0106, any amounts	The shorts of an affinish from a finite days and finite days and the shorts of the short of the
		reported on form DR 0108, and any liabilities reported on a composite return, but does not otherwise include the	o behalf of he bagging: Bigenom here aller, N. Rapostolet in begenom Spanister, majanet" bata anotori, regalent
		liabilities of partners, members, and shareholders) Withholding – For income tax, including from gaming or	Rubertraffic larger Fallader     Mana Righter A radiated     Mana Righter A radiated     Mana Righter A radiated       Rubertraffic larger Fallader     Mana Righter A radiated     Mana Righter A radiated     Mana Righter A radiated
		real property sales	
		Severance – Oil & Gas Severance, Oil & Gas Withholding, Coal, Molybdenum, and Metallic Minerals	
		Sales – All state and state-administered local sales taxes	
		Use – All state and state-administered local use taxes Excise – Fuel, Liquor, Cigarette, Tobacco,	
		Nicotine, and Marijuana	
		PTC – Property Tax/Rent/Heat Credit rebate Other – Any other Department-administered tax, fee, or	
	Line 5, Revocation or Retention of Prior	license, including prepaid wireless 911 and TRS charges	
	Forms	A new form of one type (TIA or POA) has no effect on a prior form of the other type. See Line 6 below for instructions on revoking a form without replacing it.	
		A new form of the same type (TIA or POA) will revoke and replace any prior form for the same tax accounts and periods, unless line 5 is marked and a copy of the prior form(s) to	
		remain in effect is attached. If the new form does not include all of the same accounts and periods as a prior form, then	
		the prior form will remain in effect for its unique accounts and periods until its expiration. If no date is entered on line 6, this form expires four years	
		after it is signed. An earlier or later expiration date may be entered on line 6, but it cannot exceed ten years after	
	Line 6, Expiration or Revocation of This Form	the date the form is signed. A TIA or POA for an individual taxpayer will also expire upon their death.	
		A taxpayer may revoke any or all TIAs or POAs without replacing them, or an appointee may withdraw from a	
		TIA or POA, by: • making a telephone request at (303) 238-7378;	
		writing "REVOKED" or "WITHDRAWN" across the top of the form, adding a new signature(s) and date	
		at the bottom, and resubmitting that copy, or • submitting a signed, written request to the	
		Department that includes the taxpayer name(s) and identification number(s), the tax or account	
		and identification number(s), the tax or account type(s) and period(s), and the appointee(s) being revoked or withdrawn.	
		This form is effective once signed by the taxpayer, and the	
	Line 7, Taxpayer Signature	Department may communicate with an appointee once it is processed.	
		If this form is signed by a signatory on behalf of the taxpayer, the signatory is affirming that he or she has the legal authority	
		to do so. The signatory should print his or her name and exact title or relationship to the taxpayer in the appropriate spaces.	
		une or relationship to the taxpayer in the appropriate spaces.	

State	State Resource	Line Header	State Instructions	Form							
onnecticut	LGL-001										
		Part I: Taxpayer(s) Giving a Power of Attorney to Another Person	Provide the taxpayer's name and address and either your Social Security Number (SSN) or Connecticut Tax Registration Number and Federal Employer Identification Number. If you are a sole proprietor, enter your name and SSN. Do not enter your trade name. Do not use your representative's address as your own.	State of C 450 Colur Hartford C (Rev. 01/21	Department of Revenue Sarvices State of Connecticut 450 Columbus Bird Ste 1 Hardrod CT 06103-1837 (Rev 0121) Part I: Taxpayer(s) Giving a Power of Attorney to Another Person			Clear Form			
			Your spouse's name is not required except for joint personal income tax or individual use tax returns.	Taxpayer'		-	Social Security Numi Social Security Numi				
			Your spouse's name is not required except for joint personal income tax or individual use tax returns. If you are filing a joint personal income tax return and you and your spouse have the same representative(s), include your spouse's name, SSN, and signature in the appropriate spaces provided. Otherwise, each spouse must file a separate LGL-001.	Mailing ac City Taxpayer	dress s: (Check box) orporation	State ZIP code	Connecticut Tax Reg Federal Employer Ide Trust (other than a busines Other (specify)	gistration Number			
			Check the box that describes the taxpayer.			s) Giving Power of Attorney a		s nowers of attorney on fil	le with		
		Part II: Declaration of the Person Giving Power of Attorney And Powers Given	Any person giving a power of attorney to another person(s) must sign this declaration and must check the box for each act being granted to the attorney-in-fact to perform in matters before DRS. If a tax matter concerns a joint return, both husband and wife must sign in the space provided if they wish to be represented by the same person(s).	See instructions for who may execute his power of attorney. This power of attorney to another person(s) must claration and must check the box for each act being the attorney-in-fact to perform in matters before DRS. The concerns a joint return, both husband and wife the space provided if they wish to be represented e person(s). If the request is for an income tax return individual (or filed by that individual and his or the space provided by that individual and his or the space provided in the statutory period for assessment individual for filed by that individual and his or the space provided in the space provided in the space for the space for the space provided in the space for the power for the space provided in the space for the power space provided in the space provided in the space tax return of the the space for the power state provided in the space for the power space provided in the space for the power space provided in the space provided in the space for the power space provided in the space provided in the space tax return of the the space provided in the space for the power space provided in the space provided provides the tax space provided in the space provided provides the space p		DRS) for the same tax matters and yes rized, subject to revocation, to receive healf of the taxpayer(s) the following a turns unless specifically stated below. <b>In to:</b> d collect, checks (made payable to the interest. s of waivers) of restrictions on assessm	o: villect, checks (made payable to the taxpayer mentioned above) in payment of any refund or rest. waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notic				
		Who may execute this power of attorney?	Any individual if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return);			esment or collection of tax.	nt or collection of tax.				
			<ul> <li>A limited liability company (LLC) member if the taxpayer is an LLC and has no manager or a manager if the taxpayer is an LLC and has managers</li> <li>The sole proprietor if the taxpayer is a sole proprietorship;</li> <li>A general partner if the taxpayer is a partnership or a limited partnership;</li> <li>The administrator or executor if the taxpayer is an estate;</li> <li>The trustee if the taxpayer is a trust;</li> <li>If the taxpayeris a corporation, a principal officer or corporate officer (who has legal authority to bind the corporation), any person who is designated by the board of directors or other governing body of the corporation, any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested to by the secretary or other officer of the corporation, or any other person who is authorized to receive or inspect the corporation's return or return information under IRC § 6103(e)(1)(D);</li> <li>The successor, receiver, guarantor, or any assignee of the taxpayer; or</li> <li>The authorized representative of any of the above.</li> </ul>	C Si Declard Understein Bergener Prink nam Signature Prink nam Signature Prink nam Signature Prink nam Signature Prink nam Signature	an returns. (See instructions.) on: I am the taxpayer identified or datomey on behalf of the tax under penalty of law that I have dege and belief, it is true, compi more than \$5,000, or imprison : (Spouse): Power of Attorney Giv yey(6) name dabove appoints a and return information for the ding that this authority applies	in Part I, or if I am not the taxpayer identifi payer and I am permitted by the instruc examined this document (including any tes, and correct.) understand the penalt ment for not more than five years, or both	tions on this Form LGL-001 k companying schedules an y for willfully delivering a fails the Date: Date: Date: 	to execute this power of att distatements) and, to the te e return or document to DF development of the second second second power (s) before DRS and re y this power of attorney w	torney, best of RS is a eccive eccive estate x only.		
		Part III: Power of Attorney Given To	Provide the name, address, and telephone number of the person(s) designated by you to be your attorney(s)-in-fact. If you are adding additional representatives to an existing power of attorney, include the names of all individuals you wish to represent you. This power of attorney revokes all previous powers of attorney on file with DRS for the same tax matters and years or periods covered by this power of attorney.								
			Enter the tax type and the tax periods or tax years that are the subject of this power of attorney. Be specific about the type of tax at issue (refer to the following examples):								

<ul> <li>Withholding tax;</li> <li>Income tax;</li> <li>Sales and use taxes;</li> <li>Corporation business tax;</li> <li>Pass-through entity tax;</li> <li>Admissions and dues tax;</li> <li>Estate tax;</li> <li>Gift tax;</li> <li>Motor vehicle fuels tax;</li> <li>Gross earnings tax (petroleum, gas, hospital, community antenna);</li> <li>Cigarette tax distributor; and</li> <li>Individual use tax.</li> </ul>
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.

State	State Resource	Line Header	State Instructions	Form
elaware	<u>8821 DE</u>			Reset Print Form
		Taxpayers Information	Name, SSN Spouses Name, Spouses SSN, Address	DELAWARE Authorization to Release Tax Information Page 1 FORM 8821DE
		Authorized Person or Organi	zation Name of person or organization	Completion and submission of this form authorizes the Delaware Division of Revenue to release confidential information of the Taxpayer(s) named below to the authorized person(s) or organization named below for the tax type(s) specified below. This
			Address, Phone Number, Fax Number	form does not give Power of Attorney and does not grant the authorized person(s) or organization any powers of representation. Unauthorized disclosure of tax information is a criminal offense.
		Tax Information	The above person or organization is authorized to receive the following tax information - check all that apply	Read the instructions below before completing this form. Social Security or Federal Employer ID number Your name of entity
			Indiviual Income	Spouse's name, if joint (or corporate officer, partner of fiduciary if a business) Spouse's Social Security number (if a joint return)
			Corporate Income	Street address
			Pass-through Return	City State ZIP Code
			Gross Receipts	authorize the following person of organization to inspect and/or receive private and non-public information in regard to the tax types and periods provided below.
			Withholding	Name of person or oganization to receive tax information Name of firm (if applicable)
		Signature	The authorization to release tax information is not valid until it is signed and dated. Your spouse must also sign if joint returns are listed.	deprint     Street address       Participation     State       ZIP Code     -
			Your signature at the bottom of this form authorizes the individual or organization you designate to only be able to inspect and/or receive confidential tax information on you behalf.	Phone Number         Fax Number           The above prone or comparization is autorized to neevive the following tax information (check all that apply):         Fax Number           Type of Tax         Year(s) or Period(s)           Individual Income         from           Individual Income         from           Pass-through Return         from           Gross Receipts         from           Withholding         from           Other (please specify):         from
			Image: Constraint of the sector of the se	The authorization to release the information is not valid until it is signed and dated. It will applie 60 days after the information is neleased. By signing this form, I heardy outfy that the Delaware Division of Revenue is authorized to release any and all confidential information concerning the above mentioned Taxpayer under penalty of law. A copy of this form will be mailed to the individual(s) authorizing the release. Date Spouse's Signature (if joint) Date Print Name Print Spouse's Name (if joint) Print Title (if applicable) Phone
				Mail to: Delaware Division of Revenue, 820 North French Street, Wilmington, ,DE 19801
			Image:	Form 8821DE Instructions Purpose of this form You must complete, sign and return this form if you want to authorize a person ororganization to inspect and/or receive certain private or nonpublic information concerning your state taxes. By completing and signing this form, you are authorizing the Division of Revenueto release tax information to the person or organization you have indicated. Revenue will accept copies of the form. Including those from a FAX machine. This authorization will expire 60 days after the information or organization you have indicated. Your Signature The authorization to release tax information is not valid until it is signed and dated. Your spouse must also sign if joint returns are listed. Your signature at the bottom of this form authorizes the individual or organization you designate to only be able to inspect and/or receive confidential tax information on your behait. Guestions? If you have questions on how to complete this form or to fax this form, call (302) 577-8200 for a staff contact who will provide you with a fax number. You must include a Division of Revenue contact name on all faxed authorization forms.
				(Rev 08/2017)

State	State Resource	Line Header	State Instructions	Form
DC	D-2848 POA			Print CLEAR
		Personal Information	Individual or Business Name	This is a FLL-IN formal. Please do not handwrite any data on this form other than your signature.
			Spouse Name	Personal Information
			SSN or EIN for business	Your first name, ML, Last name for individual or Business name for business Socuus first name, ML, Last name for individual
			Spouse SSN	spouse mis name, wu, Luis name tor monoual Your SSN or EIN for business Spouse's SSN Your daytime phone number
			Phone Number	Home address (number and street) or business address Apart
			Address	City State Zip code
		Representative(s)	This Power of Attorney will not be valid unless the Representative(s) complete the Declaration of Representative, sign and date this form on page 2.	hereby appoint(s) the following representative(s) as attorney(s)-in-fact:      Representative(s) This Power of Attorney will not be valid unless the Representative(s) complete the <b>Declaration of Representative</b> , significant the following are set of the
			Name and address	Name and address ENK/SN
			EIN/SSN. Phone Number. Fax. Email Address	PTIN Telephone Number Fac No.
		Tax Matters	Type of Tax, Type Form, Years or Periods	E-mail Address Name and address PIN
			The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and	Name and address Plane Aumober
		Acts authorized	inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney:	A free mark Address     Track Matters     Type of Tex (Income, Sales, etc)     Type from     Years or Periods     Type of Tex (Income, Sales, etc)     Type from     Years or Periods     A facts authorized     The representatives are authorized to represent the tapayer(i) before the Office of Tax and Revenue for the tax matters i lated above, to     inspect confidential tax information and to perform any and all lacks that (Iwe) can perform (with grant that authority to sign any agreen     consents, or other documents). This authority does not include the power to receive or cash refund check. If you with a grant that authority to sign any agreen     consents, or other documents). This authority does not include the power to receive to extende understand by the grant that authority to sign any agreen     consents, or other documents). This authority does not include the other to receive the otherwise authorities to be prevented and the power of a factor or there include the power to receive the otherwise authorities to be prevented and the otherwise authority to sign any agreen     consents, or other documents). This authority does not include the power to receive the otherwise authorities the power of all
		Retention/revocation of prior power(s) of attorney	By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.	
			If you do not want to revoke a prior power of attorney, check the box.	
			You must attach a copy of any Power of Attorney you want to remain in effect.	Revised 05/2015 D-2848 Page 1
		Signature of taxpayer(s)	If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer, print the name here and sign below.	Tapayer's SSN or FEN         Tapayer's Name           A Retention/revocation of prior power(s) of storrey By filing this power of attorney form, you automatically revoke, earlier power(s) of attorney on file with the Office of fax Revenue for the same tax matters and years or periods covere by this document.           If you do not wont to revoke a prior power of attorney, check here:           You must attach a copy of any Power of Attorney pow want to remain in effect.
		<b>Declaration of Representative</b>	Representative(s) must complete this section and sign below	Signatures Signature of taxpayer(s) if a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, ouardian, tax matters partner, eventur, receiver.
			As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein	Signature Signature of taxpayer(s) If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. I signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, Lentify that Lines the authority to execute this form on behalf of te taxpayer, if other than the taxpayer, print the name here and sign below. Tote if other than individual Tote if their than individual
				Spouse's signature if filing jointly Date Telephone number if other than the tarpayer
				If not signed and dated, this power of attorney will be returned  Declaration of Representative Representative/innut complete this section and sign below.
				Locataration of nepresentative nepresentatives), must compose and section and sign book. Under penalties of pariury, I declare that:
				As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following:     Amember in good standing of the bar of the highest court of the jurisdiction shown below.
				<ul> <li>a. A member in good standing of the bar of the hisplest court of the jurisdicion shown below.</li> <li>b. A Centrified Public Accountant duly qualified to particle in be jurisdicion shown below.</li> <li>c. An Enrolled Agent under the requirements of Treasury Department Circular # 230.</li> <li>d. A bona fide officer of the taxpayer's organization.</li> <li>e. A full time employee of the taxpayer trust, receivership, guardian or estate.</li> </ul>
				<ul> <li>e. A full-time employee of the taxpayer, trust, receivership, guardian or estate.</li> <li>f. A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).</li> </ul>

i. Other	
Designation Learning jurigidaçãos (stata) Baticitados (stat	
▲ letter[a-0, (# applicable) (# applicable)	Signature Date
If you have any dissidence restarting the Power of Attorney, contact the	Office of Tax and Revenue, Customer Service Administration
If you have any questions regarding the Power QA fattorney, contact the intervention of the Contact of the Con	4TAX (4829).
Mail the original Power of Attorney to:	
Office of Tax and Revenue, Customer Service Administrat	tion, PO Box 470, Washington, DC 20044-0470
If this declaration is not signed and dated, this	
	D-2848 Page 2

State	State Resource	Line Header	State Instructions	Form
Florida	<u>DR-835</u>			Florida Department of Revenue R. 1911 POWER OF ATTORNEY TO ROBERT AND ADDRESS
		PART I POWER OF ATTORNEY		FOREA ADD CELERATION OF Representative Review Content of Representative See Instructions for additional information
		Section 1 – Taxpayer Information	For individuals and sole proprietorships: Enter your name, address, social security number, and telephone number(s) in the spaces provided. Enter your federal employer identification number (FEIN), if you have one. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours.	Description of Construction of Construction of Page 2. Part 1, Section 8.           Section 1.         Tappayer Information. Tappying input sign and date Net Net on on Page 2. Part 1, Section 8.           Import memory or datasets         Index Description on Networks.           Central previow         Index Description on Networks.           Central previow         Index Description on Networks.           The Tappying Index previow         Section 9.           Tappersentality(e) 4.         East Index previow           Tappersentality(e) 4.         Section 9.           Tappersentality(e) 4.         Section 9.
			For a corporation, limited liability company, or partnership: Enter the name, business address, FEIN, a contact person familiar with this matter, and telephone number(s).	E-field address:            E-field address:         Odd planes harder: [ ]           Terre address:         Terre address:           E-multi address:         Odd planes harder: [ ]           E-multi address:         Odd planes harder: [ ]
			For a trust: Enter the name, title, address, and telephone number(s) of the fiduciary, and name and FEIN of the trust.	Norw ed admis frei de de la fini a galadati En al admis fini a galadati En al admis fini a galadati En al admis ( ) Di phore ancher ( )
			For an estate: Enter the name, title, address, and telephone number(s) of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN if the estate has one and the decedent's social security number	To present the tacyong's later the Florida Department of Revenue in the Socional group tacks readings and the socional comparison of Socional A. Top Appoint a Resemptoryment, tanky target provide the socional comparison of the socional c
			For any other entity: Enter the name, business address, FEIN, and telephone number(s), as well as the name of a contact person familiar with this matter.	Iver rank         April - Stark Processon,           Inversion         Produce Transmittion           Mater Jondews Transmittion         Transmittion Stark           Mater Jondews Transmittion         Transmittion Stark           Mater Jondews Transmittion         Transmittion           Mater Jondews Transmittion         Transmittion           Mater Jondews Transmittion         Transmittion           Stark produced Transmittion         Transmittion           The representing review and Project conformation and to prefere with         Transmittion and to prefere with
			Identification Number: The Department may have assigned you a Florida tax registration number such as a sales tax number, a reemployment tax account number, or a business partner number. These numbers further assist the Department in identifying your particular tax matter, and you should enter them in the appropriate box. If you do not provide this information, the Department may not be able to process the Power of Attorney.	Section 5. Acts Authorized. The representation is an advected on release and represent release to an advected in the intervent of the response
		Section 2 – Representative(s)       Enter the individual name, firm name (if applicable), address, telephone number(s), and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to Form DR-835 listing those additional individuals.	telephone number(s), and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish	BR 456     BR 45     BR 456     BR 4     BR 456     BR 4     BR 456     BR 4     BR 456     BR 4     BR 45     BR 4
		Section 3 – Tax Matters	Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of Attorney is granted. The word "All" is not specific enough. If your tax situation does not fit into a tax type or period (for example, a specific administrative appeal, audit, or collection matter), describe it in the blank space provided for "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period. You must indicate the tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.	<form></form>
		Section 4 – To Appoint a Reemployment Tax Agent	Complete this section only if you wish to appoint an agent for reemployment taxes on a continuing basis. You should not complete Section 3 or Section 6, but you must complete the remaining sections of Form DR-835.	Annum     Market     PART 0 SECOND PARTICLE PARTICLE     Market Development     Market

	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.	A . noticety a martice is poor survival or in a dor on the parties can be in the functional heaving in the function of the particles and entities of the particles and entities in the participant of the particles and entities and participant of the particles and entities of the particles and entities and participant of the particles and entities of the particles and entities of the particles and entities of the particles and participant of the partid of the participant of the partid of the participa				
	1. Enter the agent number. The agent number is a seven-digit number assigned by the Department of Revenue	-	Designation - Insert Jurisdiction (Batel) and Letter from Above (s -0) Ensitivent Card No. (if any)	Signature	Date	
	2. Enter the federal employer identification number. The FEIN is a nine-digit number assigned to the agent by the Internal Revenue Service.					
	3. Select the mail type.					
	Primary Mail. If you select primary mail, the agent will receive all documents from the Department of Revenue related to this reemployment tax account, and will be authorized to receive confidential information and discuss matters related to the tax and wage report, benefit information, claims, and the employer's rate.					
	Reporting Mail. If you select reporting mail, the agent will receive the Employer's Quarterly Report (Form RT-6), certification, and correspondence related to reporting. The agent will be authorized to receive confidential information and discuss the tax and wage report, certification, and correspondence with the Department.					
	Rate Mail. If you select rate mail, the agent will receive tax rate notices and correspondence related to the rate and will be authorized to receive confidential information and discuss the employer's rate notices and rate with the Department.					
	Claims Mail. If you select claims mail, the agent will receive the notice of benefits paid, and will be authorized to receive confidential information and discuss matters related to benefits.					
Section 5 – Acts Authorized	Your signature on the back of the Power of Attorney authorizes the individual(s) you designate (your representative or "attorney-in-fact") to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you nor may your representative negotiate or cash your refund warrant. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements, and compromises. You may authorize your representative to receive, but not negotiate or cash, your refund warrant by checking the box in Section 5 and writing the name of the representative on the line below. If you wish to limit the authority of your representative other than in the manner previously described, y					
Section 6 – Mailing of Notices and Communications	If you do not check a box, the Department will send notices and other written communications to the first representative listed in Section 2, unless you select another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 6. Check the second box if you wish to have notices and other written communications sent to you and not to your representative. In certain instances, the Department can only send documents to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.					

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	<u>RD-1061</u>					Form RD-1061 (Rev. 09/20/18)	PRINT CLEAR		Pa	
		Section 1 Taxpayer Information	individual, enter the feature of entity, enter the Federation	Enter the name, address, and contact information of the taxpayer. If the taxpayer is an ndividual, enter the full Social Security number (SSN). If the taxpayer is a business entity, enter the Federal Employer Identification Number (FEIN). If the taxpayer is granting access to a joint return, enter the spouse's name, address, and full SSN.			Georgia Department of Revenue     Power of Attorney and Declaration of Representative     Temper of Attorney and Declaration of Representative     Temper of Attorney and Declaration of Representative     Temper of New     Section 1 server in March 200     Section 1 Section 1 Section 1     Temper of New     Temper     Temper of New     Temper     Temper of New     Temper     Temper			
		Section 2 Representative Information	Enter the representatives' names, addresses and any applicable contact information. A representative must be an individual, not a business entity. If designating authority to more than two representatives, please attach a schedule similar in form to Section 2 signed by the taxpayer.			Spouse's Maining Address of different from abo Section 2 Representative Infor Name of Person Given Power of Attorney Mailing Address Name of Person Given Power of Attorney Mailing Address	Telephone Nu		985	
		Section 3 Tax Matters	being granted. The E for the type(s) and pe taxpayer, not the rep	inter the tax type(s) and specific period(s) or year(s) for which the authorization is eing granted. The Department will only discuss and/or disclose taxpayer information or the type(s) and period(s) listed. Notices and communications will be sent to the axpayer, not the representative. The representative may access copies of taxpayer otices and communications via third party access to the taxpayer's account through			Section 3 Tax Matters The representative is anythicities to represent the taxpayer before the Department for the following tax matters:     Tax Type(s):			
		Section 4 Retention/Revocation of Prior Power(s) of Attorney	document previously the box on this line. I representive(s) preci	-1061s effective for the same matters and periods covered by this filed by the taxpayer will be revoked unless the taxpayer checks if the taxpayer checks this box, the taxpayer must list the ously authorized whose Form RD-1061 they wish to effect. If you o not specify a previously authorized representative, all existing remain in effect.		O notive confidential information pertaining to these tax nation:     O Toperform al offer validad can or behalf of the taxayes concenting the tax nation raises.     Section 4. RetentionRescention of Prior Power(b) of Attorney     The time grafts in-any advanced by the data can orbid off tax tax advance and tax advance and tax advance			for the taxpayer 2 informed of the dence directly to	
		Section 5 Taxpayer Authorization and Signature	The taxpayer must sign in Section 5 for Form RD-1061 to be effective. The table below shows who should sign for each type of taxpayer:			Signature Spouse's Signature (if joint)				
			Taxpayer	Who Must Sign						
			Individuals	The individual/sole proprietor must sign (if granting access to a joint return, spouse must also sign).						
			Corporations	A corporate officer with authority to sign.		Form RD-1061 (Rev. 09/20/18)				
			Partnerships	A partner having authority to act in the name of the partnership must sign.		Section 6 Acknowledgment of This Power of Attorney must be acknowle	the Power of Attorney doed by the taxpayer before a notary public	unless the appointed repre	sentative(s) is I	
			Limited Liability Companies	A member having authority to act in the name of the company must sign.		to practice as an attorney-at-law, certified Internal Revenue Service. If the appoin registered public accountant, or is enrole Section 7.	Iged by the taxpayer before a notary public public accountant, registered public account ad representative(s) is licensed to practice d as an agent to practice before the interna	ant, or is enrolled as an ager as an attorney-at-law, certi al Revenue Service, skip Ser	it to practice be fied public acc ction 6 and cor	
			Trusts	A trustee must sign.		Acknowledgement of Power of Attorne public and acknowledged this Power of A	The person(s) signing as the taxpayer in lorney as a voluntary act and deed.	Section 5 above appeared th	is day before a	
			Estates	An executor/executrix or the personal representative of the estate must sign.					Notary Seal	
		Section 6 Acknowledgment of the Power of Attorney	appointed representa puublic accountant, o appointed representa public accountant or	cknowledged by the taxpayer before a notray public, unless an ative is an attorney-at-law, ceritified public accountant, registered or is enrolled as an agent to practice before the IRS. If an ative is an attorney-at-law, cerified public accountant, registered is enrolled as an agent to practice before the IRS, then Section 7 completely instead of Section 6, which may be left blank.		<ul> <li>I am one of the following (indicate all</li> </ul>	entative			
		Section 7 Declaration of Representative	public accountant, re	esentative is licensed to practice as an attorney-at-law, certified gistered public accountant, or is enrolled as an agent to practice they may fill out Section 7 in lieu of being acknowledged by a ion 6.		A regularized public accounts:     Designation     Ide antibio(b)     Identify (I spoin     Identify (I s		Signature	Date	

State	State Resource	Line Header	State Instructions	Form		
lawaii	<u>N-848</u>					Clear Form
		Part I—Power of Attorney		N-848 (REV. 2018)	STATE OF HAWAII - DEPARTMENT OF TAXATION POWER OF ATTORNEY (NOTE: References to "married" and "spouse" are also reference: "In a civil union" and "civil union partner," respectively.)	이 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
			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	PARTI POWER OF ATTOI Tacepyer Information. Tacepyer(i) Tacepyer name(s) and address	torney will EXPIRE six (6) years from the latest date a Taxpay	nber(s) Federal employer identification number
		Line 1—Taxpayer Information	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	2. Representative(of must be an indi- individual name and address	VPID or TMPID Social Security No Telephone No Fax No Femal address	) Telephone Fax E-mail
			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 subsidiaries to the test of	Individual name and address	Social Security Mo. Telephone No. ( Fast No. ( Chait Security Mo. VPIO or THANIO Social Security Mo. Telephone No. ( Fast No. ( Fast No. ()	) Telephone Fax F-mail
			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.	Individual name and address to represent the tappyor(s) before the 3 Acta authorized (you are require the acts described in Inv3, 1, Inva) that ( (wa), any primer with request	VPID or TMRID Social Security No. ( Paty No. ( E-mail address Check If new: Address	)
			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.	agreements, consents, tax clearand note that the tax syear (or period) 2018, the tax year or period on line of Taxation will be sent to the taxpap Complete a separate line for each ag Hennami Tax (D Aumber (e.g., GE-001-002-1234-01)	Department of Taxatoo, State of Heavail, for the following acts: to comparise this line (soc) (society acts) (society acts) (society acts) and notes my (soci) representatively (so the society acts) (society acts) and society and the society (society acts) (society acts) (society acts) acts and society (society acts) (society acts) (society acts) (so in so 2 can estand only 3 years after the current year. For each 3 cannot be extended byound December 31, years (society acts), for each society (society acts) (society acts) (society acts) (society acts) (society (society acts)) (society acts) (society acts) (society acts) (society (society acts)) (society acts) (society acts) (society acts) (society (society acts)) (society (society acts)) (society (society acts)) (society (society acts)) (society (soci	zing a representative to sign a return). Please git, if corn N-46 is submitted at any time in that all correspondence from the Department <i>if a discring:</i> <i>if a discring:</i> <i>Year(s) or Period(s)</i>
			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.			
			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).	Other acts authorized:	ID NO 01	
		Line 2—Representative(s)	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.	accepting payment by any means, ele- whom the representatively is (and) as List any specific deletions to the acts or 5. Signature of Texneorth II. It is to mail	(in properties/train) is (an (an) out autorized to endorse or otherwise negativities candenings, including candidation and an account candid or candidated by the properties autorized and its power of attempt (see instructions). The provident autorized and its power of attempt (see instructions) with the provident autorized and its power of attempt (see instructions). The concerns a year in which a joint return was fired, both spouses must be concerns a year in which a joint return was fired, both spouses must be concerns a year in which a joint return was fired, both spouses must be concerns a year in which a joint return was fired, both spouses must be concerns a year in which a joint return was fired, both spouses must be concerned as the one shall of the support.	native(s) or any firm or other entity with
			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,	Part Signature OF RES	nar Doe nar Doe nar Doe Petros of longer	The (if equivales) from the 1 f other than indefiniant The (if equivales)
			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	MULT SIGN IN THE CHORE LATE	Biguture di Alexand	Date
		Line 3—Acts Authorized	forms," or "All periods or years" is NOT acceptable.	File the original, photocopy, or facsimile to	ansmission (tax) with each letter, request, form, or other document for wi individual to represent you in obtaining tax clearance certificates, a copy riless you are provided with contact instructions by a representative from	hich the power of attorney is required.

		completed Form N-848 to:
	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.	Head bill Mondaul, Heigebook 2005 Location Bill (Mondault) Location B
	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.	
	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.	
Line 4a—Additional Acts Authorized	Check the box for the acts that you authorize your representative to perform on your behalf.	
	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.	
	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.	
	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:	
	<ul> <li>(a) Disease or injury,</li> <li>(b) Continuous absence from the United States</li> <li>(including Puerto Rico) for a period of at least</li> <li>60 days prior to the date required by law for</li> <li>filing the return, or</li> <li>(c) for other good cause.</li> </ul>	
	Enter the reason you are unable to sign the return on the space provided after the check box.	
	Other.—List any other acts you want your representative to perform on your behalf.	
Line 4b—Specific Acts Not Authorized	List the act or acts you do not want your representative to perform on your behalf.	

Line <del>5</del>	a ( ) ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	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.	
	ł	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.	
	t I	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.	
		The representatives must sign and date this form in the order they are listed in line 2 earlier.	
To Rev Attorn	r r s a voke a Prior Power of	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 to the office where the power of attorney, 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 on Part I.	
	5 ( 7 7 7 7 7 7 7 7 7 7	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	Form	
daho	<u>bL375E</u>	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.	End Homoson         Form ID-POA Power of Attorney           1         TAPA/TERGRAPHICS INFORMATION           ** Inspection of the intervention of the interventin of the intervention of the intervention of the inte	ie number
			Corporations, Partnerships, or Associations. Enter the entity name, EIN, business address, telephone number, and email address.	EERESENTATINES - If you provide a representation name, authorization is limited to thai individual company name without specifying an individual, authorization is granted to employees of the company many name are company significant.     The company significant is a straight of the company name individual indiniti individual individual individual individua	N
		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.	Countral address     Coly	-
			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.	The above representative is hardly appointed as attorney-locks to prepresent the tocaparejustations before the following uncertainty that can be they permit number of pages and the presentation of the following uncertainty the same of the presentation of the following uncertainty the same of the presentation of the presentation of the following uncertainty the same of the presentation of the presentation of the presentation of the following uncertainty the same of the presentation	
			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.		an provide range)
		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.	Other tache (specify)     A     A     A     A     A     A     Check hare to revole all prior POAs     Check hare to say all prior POAs     Check hare to revole all prior POAs	oke the following POA
			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.	4. SIGNATURE OF TAXPAYER/GRANTORS All parties identified in Section 1 MUST sign. If signed by a copporte officer, partner, guardam, tax matters partner, executor, receiver, administrator, or truster taxpayer/partner/, clent/th whit have the authority to execute this form.	or trustee on behalf of the
			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.	Print name     Signature     Title (if applicable)     Print name     Signature     Title (if applicable)	Date
			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.	* Required information. This form is valid if you complete all required information. We'll return incomple	olete forms to you.
			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.		

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

State	State Resource	Line Header	State Instructions	Form
linois	<u>IL-2848</u>			Form IL-2848
		Check One Box	Check the applicable box to indicate whether you want to:	Sul Power of Attorney
			Add: New POA – Check this box to add a new POA. A new POA means someone who is not already a POA for one of your tax types. A new POA could be a different person for a different tax type but if you list a 'new' POA for a tax type, year, or period that you already have a POA listed for, then you are replacing your current POA. Filing a Form IL-2848, for the same tax types, years or periods covered by a previous Form IL-2848 will automatically revoke your previous POA.	Onex one base (dee naturation)     Adde New POA     Adde Additional POA     Oneange Existing POA       Bits 1 - Trappager Information     PEN     EXisting POA     Therewer Existing POA       Bisourish name (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish Tame (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish Tame (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish Tame (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)     Bisourish ESH (Fjort nomes tax naturi)       Bisourish ESH (Fjort nome
			Add: Additional POA - Check this box to add an additional POA for the same taxes and periods as an existing POA, without revoking the existing POA.	Power of Missingh Shreet Address         Op         Tages         ZP           (
			Change: Existing POA – Check this box to make changes (e.g., address or phone changes) to the current POA. This includes adding a new tax type, year, or period to a current POA. Checking this box will not remove nor add a POA.	device this loss to adhrecise DDOR to word alignidance operation of adhrecises to the There et a Adhrecises block here is a difference of adhrecises and there are enclosed agents, the Ower et Alterney must complete this section.     enclose the operation of adhrecises and the adhrecises and t
			Remove: Existing POA – Check this box to remove your current POA's authority to manage your account. Checking this box will remove your current POA for the tax types, years, or periods checked in Step 3. To add a new POA, you must check the "Add New POA" box and complete Form IL-2848 with your new POA's information. Note: If this box is checked complete Steps 1, 2, 3, and 5 only.	Interface automic (cites of only the bosine final seque) (by checking bosines, the spontiency) will be automated to as cro my shart orny for the induction and the induces a specific by our generation of water and the final sequence in the induces and the specific by our generative automates in the induces and the specific by our generative automates in the specific by our generative automates automates in the specific by our generative automates in the specific by automates automates in the specific by our generative automates in the specific by automates automates in the specific by automates automate
			One box must be checked for the form to be processed.	("Bat hard is a statuted by unders with based is their developed the date of t
		Step 1: Taxpayer information	Legibly enter the name, identification number, and address of the taxpayer (whether an individual or a business) for which Form IL-2848 is being submitted. Taxpayer information must match our current registration records.	Step 4 - Authorized Agent/Fiduciaey      Figure 4 - Authorized Agent/Fiduciaey      Figure 4 - Authorized Tagent/Fiduciaey      Figure 4 - Authorized
		Individual		( ) Ernal Address Daytime Phone Number
			Enter the legal name and full SSN of the individual. If you, your spouse, or former spouse are submitting a power of attorney in connection with a joint return and want to authorize the same POA, you may list both the primary and spouse's legal names and SSNs in Step 1, in which case both the primary and spouse must sign in Step 5. Otherwise, each must complete a separate Form IL-2848 and list his or her own information.	Drug Advance         City         Disa         ZP           Step 65 - Singla Lag sympt (b) that a hyper(c) (should it. Blog. Set "in the first generation of the performance of the perf
			If you are a sole proprietor and you are authorizing the listed POA to represent you for your individual and business matters, then enter your full SSN, FEIN (if applicable), and any other applicable Illinois Account ID numbers.	In source by land this document is signable in the presence of)     to distributed without and names and signatures appear here     gradure of Whreas     Date     Egrature of Whreas Date
			If an individual is the owner of a Single Member LLC (SMLLC) that has not elected to be treated as a corporation and the individual is authorizing the listed POA to represent the SMLLC for Income Tax, then you must list the individual's legal name and full SSN. If you are trying to authorize your POA to represent your SMLLC for taxes other than Income Tax (e.g., Withholding Income Tax or Sales and Use Tax) or if the SMLLC has elected to be treated as a corporation, a Form IL-2848 for the SMLLC separate from you as an individual is required. See the Business section below for more information.	Interest Name of Withess       City       Impresence, this operator sharp specific and actinoun-ledged, by signing in my presence, this operator of stationers as its or her voluntary act and deed       Impresence, this operator of Noisery Public     Date       Notary Seal   Preserve the subwork of the Bitter of House, Exercise on price rates In

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

State	State Resource	Line Header	State Instructions	Form
Indiana	POA - State Form 49357			
		1. Taxpayer Information	The taxpayer's name, DBA name (if applicable), address (Please check the box if this is a new address), and telephone number	POA-1 Indiana Department of Revenue POWER OF ATTORNEY
		2. Identification Number	The Indiana taxpayer's identification (10-digit TID) number. The department assigns TID numbers, and each entity has its own TID number. The Internal Revenue Service provides the employer identification number (EIN). Individual taxpayers should use their Social Security numbers unless they have been issued a TID number.	1. Tazpayer (normation       & Tazpayer (s) Name(s)       DBA Name(s) (if applicable)       Address □ New Address?       CRy     State       Telephone Number
		3. Representative Information	The name, address, and telephone number of your individual representative(s). Only individuals can be named as representatives. If you want to add one individual representative, enter one in the spaces provided. If you want to add more representatives, enter them in the spaces provided.	2. Identification Number     *indrana Tarapare Identification Number (10 digits) or     Employer Identification Number     Social Security Number     Social Security Number
		4. Firm/Vendor Information	If your representative works for a consulting firm or vendor, enter the company's name, address, telephone number, and email address. Enter the individual representative name(s) employed by the firm or vendor you have designated. If you want to add more than four individual representatives for a firm or vendor, you can provide the names of those representatives in a separate list, to be attached to this Power of Attorney form.	Hereby appoint(s) the following: 3. Representative Information Infolvidual Representative Name Address Address City State Enal Yelphone Number Enal Additional Individual Representative Name Additional Individual Representative Name Additional Individual Representative Name Additional Individual Representative Name
			If you wish for your firm to be represented generally by a company such as a payroll processor, enter the company's name, address, telephone number, and email address. If the company is not listed, you must provide the names of one or more individual representatives.	Address         Address           City         State         Zip Code         City         State         Zip Code           Telephone Number         Email         Telephone Number         Email         Email         Image: Comparison           4. Firm/Vendor Information         Email         Email         Email         Email         Email
		5. General Authoriization	Check this box if you want to authorize your representative to represent you regarding all tax matters, regardless of the tax year or income period involved.	Firm/Vendor Name (#if applicable) Address City State Zip Code
		6. Tax Types	The Power of Attorney form can contain the specific type of tax, or the option ALL. By choosing the option ALL, you will be allowed access to ALL tax types appropriate to the taxpayer. The tax years must be specific.	Telephone Number Email
		7. Authorizing Signatures	The taxpayer's signature or the signature of an individual authorized to execute the Power of Attorney on the taxpayer's behalf.	If firm or vendor, list representative(s) name, telephone number and email.           Representative(s) Name         Telephone Number         Email
			NOTE: Include as an enclosure any restrictions or limitations the taxpayer has placed on the representative while acting as the taxpayer's representative.	
				General Authorization     duthorization     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 fled revoking this authorization.
				6. Tax Type(s) (Not applicable if box is checked in question 5 above)  *Year(s)/Period(s)  (Income, Withholding, Sales, etc.)  Current Year Specify
				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 legaly defective because the representative was not an attorney.
				Callock and to devolve of equip devolve occurate in the representative was not an above; If I an a corporate office, 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
				* State     * Date     * Talephone Number     * Talephone Number     * Talephone Number
				*Required fields - if not complete, this form will be returned to sender.

State	State Resource	Line Header	State Instructions	Form	
lowa	<u>IA2848</u>				IA 2848 Iowa Department of Revenue Power of Attorney
		1. Taxpayer Information	Name, address, phone and email	The filing of this form automati	tax.iowa.gov cally revokes the authority of all representatives appointed previously on IA 1041 forms for the same matters covered by this document. To reappoint a
		2. Representative(s)	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 lowa 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.	or it will not be accepted. 1. Tapayeer Information Legal name: Doing business as (if applic) Tapayaer address: City: Phone: Compile one: Social Security Number (SSN Federal employer identificat 2. Representative(s) Include the representative's if an IAN is needed but not and one will be assigned an See instructions for more Department of Revenue Pon A. Individual representative Representative (Representative)	ccepted. This form must be submitted within six months from the date signed         bible):         State:       ZIP:         Email:       ZIP:         or individual Taxpayer identification Number (ITIN):         or individual Taxpayer identification Number (ITIN):         or individual Taxpayer identification Number (ITIN):         state:       ZIP:         SSN/ITIN, Preparer's Tax ID Number (PTIN), or lowa Account Number (IAN), yet assigned, write "None" in the representative identification number field aent to the representative identification number fields.         information on specific fields: Include form(s) IA 2848-A Multiple lowa wer of Altomory with this form to name additional representatives.         s name:
			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	this form that you <u>do not</u> B. Individual representative Representative identifica	State: ZIP:
		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.	ID Type, check one: Mailing address: City: Phone: Firm or company's legal 14-101c (022221)	State: ZIP:
		lowa 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.	Optional limitation of au Tax Type(s) or other matters	Iowa Tax Permit Number Beginning Tax Period (MMYY) (MMYY) Iowa Iowa Iowa Iowa Iowa Iowa Iowa Iowa
		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.	C. Individual representativ Representative identific ID Type, check one: Mailing address: City: Phone: Firm or company's lega Optional limitation of a Tax Type(s) List specific correspond	ation number:
		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:	S. Receipt of Refund Check     If a taxyaper wants to auti-     cash, refund checks for th     here     Representative to receive a     Mailing address:     City:      4. Signature     Individual, sole proprietor	s orize a representative named in section 2 to receive, but not to endorse or nose tax types or matters identified in section 2, the taxpayer must initial and list the name and address of that representative below.

	<ul> <li>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</li> <li>b. To request extensions of time for assessment or collection of taxes</li> <li>c. To represent the taxpayer in any determination before the Department</li> <li>d. To represent the taxpayer in an informal meeting or other communication with the Department</li> <li>e. To represent the taxpayer in formal proceedings* to the extent permitted by law</li> <li>f. To enter into any compromise with the Department</li> <li>g. To execute any release from liability required by the Department before divulging otherwise confidential information concerning taxpayer(s)</li> </ul>	the Department. I, the undersigned, declare under pe "Taxpayer" above or otherwise h representative(s) listed above to act Signature: Print Name: Submit by mail to Registration Sarr 50306-0470, FAX: 515-281-3096 or 1000 for the security of sendin submitting this form via fax or email, in third party access to the informatic 14-1014 (022421)	ave the authority to sign on my behalf before the Dep Title: ices, Iowa Department of Re email: idrrup@iowa.gov. ng personal information via f you agree to hold the Departm	this form. I hereby author artment. Date: venue, PO Box 10470, Des Mo ax or email cannot be guaran	ines IA
	*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.				

Submitting a new IA 2848	A new IA 2848 for a particular tax type(s) and tax period(s) revokes the authority of all representatives appointed previously on IA 2848, IA 2848-A, IA 706, or IA 1041 forms for those tax type(s) and tax period(s). Taxpayers should include all representatives they wish to authorize on each IA 2848 (including IA 2848-A Multiple Iowa Department of Revenue Power of Attorney forms as needed) submitted to the Department.			
	The new power(s) of attorney will be effective after approval by the Department.			
Withdrawing as a representative	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.			

State	State Resource	Line Header	State Instructions	Form		
Kansas	<u>DO-10</u>			KANSAS DEPARTMENT OF REVENUE 800618		
		SECTION 1. TAXPAYER INFORMATION.		POWER OF ATTORNEY 1. TAXPAVER INFORMATION.		
		Individuals	In the block provided, enter your name, SSN, address, telephone number, and email address in the spaces provided. If this POA is for a joint return and your spouse is designating the same representative or representatives, enter your spouse's name, address (if different from your own), Social Security number, and your spouse's email address.	Include spouse's name if this is for a joint return. If a business, enter both its legal name and lis trade or DBA name. Both the period of this form below in Sections 3 and 4 Targyar's Name if a business includs toth legal name and BT adde Sections 3 and 4 Targyar's Section 3 and 4 Targyar's Se		
		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.	Adverses         Charaverse graves         Environment           Intereby appoint the following attorney, accountant, or other representative as my attorney-in-fact:         ENVSSNPTN         Priore Number           Representative's name and tills (if member of a firm, entire both the representative's name and firm rame)         ENVSSNPTN         Priore Number           Address         Oty         Basis         Zip Code         Park Number           Representative's name and tills (if member of a firm, entire both the representative's name and firm rame)         ENVSSNPTN         Priore Number           Address         Oty         Province         Country         Zip Code         Environment           Representative's name and tills (if member of a firm, entire both the representative's name and firm rame)         ENVSSNPTN         Riverse         Riversentative's name and tills         Riversentative's name		
		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.	To represent me before the Kansas Department of Revenue for the following tax matters:  All Tax Types (if not all list those applicable below)  Joe of Tax (motivour income, Sales, Writhoding, etc.)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)  Tax Years (if not all visit those applicable below)		
	SECTION 2. TAXPAYER GRANT OF POWER OF ATTORNEY.					
		Representative's name.	Complete all the requested information for each representative. If the representative is a member of a firm, enter the firm's name too. If you are designating more than two representatives, please complete another form and attach it to this form. Mark the second form "additional representatives."	Aurneoszza Azrs.         For the tax types and periods listed, the representative(s) are authorized to (check all applicable boxes);         Receive and inspect my confidential tax information.       Sign agreements, consents or other documents on my beha         Represent me in tax matters before the department.       Perform any act that Lion perform with respect to the tax matter listed above.         List any specific additions or deletions to the acts that are otherwise authorized in this power of attorney (see Instructions).         Retention/texpocation or prion Powers of Attorney.         Inereby revoke all earlier powers of attorney on file with the Kansas Department of Revenue for the same tax matters and period		
			If you wish the power of attorney to apply to all	covered by this document.  Check here if you DO NOT wish to revoke a prior power of attorney. List below representatives you want to retain power of attorney.		
		Type of tax.	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.	Representative's name and title (if member of a firm, enter both the representative's name and time name)         EINSSNPTIN           Representative's name and title (if member of a firm, enter both the representative's name and firm name)         EINSSNPTIN           D0-10 Rev: 1-22         PLEASE SIGN PAGE 2		
		Authorized acts.	Check all boxes that apply. Use the additional lines to limit, clarify, or otherwise define the acts authorized by this POA. For example, if you wish to limit the POA to a specific time period or to establish an expiration date, enter that information and the dates (month, day, and year) on these lines.			
		Retention/revocation of prior powers of attorney.	Unless otherwise specified, this POA replaces and revokes all previous POAs on file with the department. If there is an existing POA that you do NOT want to revoke, check the box in this section and enter the representative's name and EIN/SSN/PTIN in the space provided.			

		If you wish to revoke an existing POA without naming a new representative, attach a copy of the previously executed POA. On the copy of the previously executed POA, write "REVOKE" across the top of the form, and initial and date it again under your signature or signatures already in Section 3.				
	SECTION 3. SIGNATURE OF TAXPAYER(S).	You must sign and date the POA. If a joint return is being filed and both husband and wife intend to authorize the same person to represent them, both spouses must sign the POA unless one spouse has authorized the other in writing to sign for both. You must attach a copy of your spouse's written authorization to this POA.				
	SECTION 4. SIGNATURE OF REPRESENTATIVE(S).	Each representative that you name must sign and date this form.				
			is reque	RE OF TAXPAYER(S). If a tax matter concerns a join sted. When a corporate officer, partner, guardiar	, executor, receiver, administrator, or tr	ustee signs this section on -
			behalf o	f a taxpayer, the signatory also certifies that the si	gnatory is authorized to execute this form	n on behalf of the taxpayer.
				(Signature) (Signature)	(Printed Name) (Printed Name)	(Uate) (Date)
			4. Signatu	RE OF REPRESENTATIVE(S).		
				(Signature)	(Printed Name)	(Date)
				(Signature)	(Printed Name)	(Date)

State	State Resource	Line Header	State Instructions	Form
Kentucky	form 20A100	1.Taxpayer Information		<b>≩ 20A100</b>
		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.	Discussion         DECLARATION OF REPRESENTATIVE           1 TAXPAYER INFORMATION: Please type or print:         Enter only those that spopy.           Torprer Name         Federal Torprer Meetington No.           Mailing Address: Number and Street         Approximation Street           City         Stree         Deprint Phone
		Daytime Phone	Enter the taxpayer's telephone number.	REPRESENTATIVE(S) INFORMATION     Enter applicable identification number.  Nome     State and State Bar Number     Mailing Address - Number and State (AL)     State and Children Number     State and Children 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).	Op/         State         Zp Code         Durktime Rhome         Bit Scinical Agent Number           Name         Mailing Address - Number and Street         ApartmentSuble Number         State and Stre Star Number
		E-mail Address	Enter the taxpayer's e-mail address.	City State Zip Code Daytime Phone Bit Evrolled Agent Number Nome Name Mailing Address - Number and Street AssertmentScher No. State and CPA License Number
		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.	Tax YARANS income Tax Tax TYPE  Tax
		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.	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 agin sature of limitations waiver on Taxpayer's behalf.     Representative has the authority to represent Taxpayer in any administrative tax proceeding, including conferences.     Representative has the authority to represent Taxpayer in any collection matter, including an Offerin-Settlement.     Representative has the authority to represent Taxpayer in any collection matter, including an Offerin-Settlement.     Representative has the authority to represent active taxpayer's carbon of the rest. Please specify     Other acts. [Please specify]
		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.	FORM 204100         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 141.2016/kl, the authorized acts will be extended to the aubiditaries included in the return. If any subaditaries are to be excluded from the authorized acts, int below.           NAME         FDEFALIDENTIFICATION         TAX YEARS
			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.	SETENTION/IE/CVOATION OF PRIOR POWER(S) OF ATTORNEY VAR BERRESENTIATED ATTORNEY AND A TRANSPORTATION AND A TR

	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.	<ul> <li>I am subject to regulations cont Internal Revenue Service;</li> </ul>	disbarred from practice, or inelig	btitle A, Part 10) as amended, governing practice b	efore the
	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.	Politid Name Speaker Politid Name Politid Name Politid Name		PTIN II registebili	
	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.				

State	State Resource	Line Header	State Instructions	Form
ouisiana	R-7006	PART I. POWER OF ATTORNEY		R-7006 (1/11)
		Taxpayer Information	Individual — Enter your name, Social Security Number, and address in the space provided. Enter your spouse's name and Social Security Number if a joint return was filed.	DEVENTMENT of REVENUE PART I POWER OF ATTORNEY PART I POWER OF ATTORNEY TARGETING ATTORNEY TARGETING THE TARGET ATTACH AND ADD ADD ADD ADD ADD ADD ADD ADD ADD
			Corporations, partnerships, or associations — Enter the name, Louisiana Account Identification Number, Federal Employer Identification Number, and business address.	Nour Name of Name of Entity         Spoular's Name, if a just return (or consource direct and ther art Name, if a just Name, if a just return (or consource direct and the art Name, if a just Nam, if a just
			Trust — Enter the name of the trust, the title and address of the trustee, and Louisiana Account Identification Number or Federal Employer Identification Number.	Social Security Sustains or Final Di Netter Spear's Social Security Nueter (in a revenue) Ves aport file following representative as myloci taund agent and atomic aport and tables the Luxiuma Dipatenter of Preverse. The representative is authorized and endinged contractive formation concerning mylor tare material aportant of Preverse. The representative is authorized and endinged contractive formation concerning mylor tare material aportant of Preverse. The representative is authorized to mylor tare matterial formation concerning mylor tare material, and and table tare of the preverse target of the preverse tare of the preverse target of the preverse. The representative is a the preverse target of the p
			Estate — Enter the name of the taxpayer, the title and address of the decedent's executor or personal representative, and the name of the estate. The identification number for an estate includes both the Federal Employer Identification Number, if the estate has one, and the decedent's Social Security Number.	to a bidle party. Representative work sign and date this form on page 2, Part II.           Name         Frame           Frame         Frame           Stread Address         Great Address
			All Others — Enter the name, Louisiana Account Identification Number, Federal Employer Identification Number, and the address.	City Data 22P Talahova Nuntar
		Appointee	Enter the full name, address, and telephone number of the person to whom you authorize to receive your tax matters information. If you wish for the information to be provided electronically, provide the appointee's e-mail address.	Far hundrar E-mail Address Acts Authorized Links only the boass that apply, By maning the boass, you authorize the representative to perform any and all acts on your behalt.
		Acts Authorized.	Mark only the boxes that apply. By marking the boxes, you authorize the representative to perform any and all acts on your behalf, including the authority to sign tax returns, with respect only to the indicated tax matters:	Volding he utility to sign tax returns, with respect only to be included tax meters:           Tax Type         Year(s) or Period(s)         Tax Type         Year(s) or Period(s)           Imodual income tax
			Individual income tax, Corporate income/franchise tax, Special Fuels tax, Tobacco tax, Sales and use tax, Withholding tax, Gasoline tax, and other.	Traducto tax     Conter (Preserve specify)      DELETIONS. Mark or fat any specific deletions to the acts otherwise authorized in this power of attorney.     Disp the environ/to for the above tax matters.
		Deletions	Mark or list any specific deletions to the acts otherwise authorized in this power of attorney.	R-2006 (1/11) Page 2
		Notices and Communications	Original notices and other written communications will be sent only to you, the taxpayer. Your representative may request and receive information by telephone, e-mail or fax. Upon request, the representative may be provided with a copy of a notice or communication sent to you. If you want the representative to request and receive a copy of notices and communications sent to you, check this box.	NOTCES AND COMMENCATIONS Organ rotose and other writes communitations at less and only to jou, the trappent, that representation we request and nonin information bigingione, enall of L.U.Com mayor, the representation may be poside at any organ rotose organizations at the you. If you set the representative to request and motion a cogo of incides control and communitations are the you. The REVOCATION OF TRANSPORT OF VIEWERS OF TRANSPORT ESC cogo of the Posicy of Advance of Chevenative Transport, the presentation in representation and and yours are presented at the positive at all and in Posicy of Advances of Desting and Positive Transport of Transport, and yours are presented at the positive at all and in Positive and and and the Louisson Department of Heart and the results and yours are presented at the standard and works at all and the present and the louisson Department of Heart and the test and yours are presented at the standard and works at all and the present and the louisson Department of Heart and the test and yours are presented with advances. Signature of Trappenet, it is an uniter concerns a plort return, both hubbandard and with an uniter and plant respectation in request, tarking the test advances yours and the test present and the standard and write presentation in request, advances and the test advances yours advances at the standard and write the standard and write respective to the standard and write the standard and the standard and write the standard a
		Revocation of Prior Power(s) of Attorney	Except for Power(s) of Attorney and Declaration of Representative(s) filed on Form R-7006 (1/11), the filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Louisiana Department of Revenue for the same tax matters and years or periods covered by this document.	authority to associate this form on baland of the suppoper.  IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.  Tauyure lagendar  Species Synthem  Species Synthem  Data Jamodd/gygg1  Species Synthem  Data Jamodd/gygg1
		Signature of Taxpayer(s).	If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.	Byour of bit substantial representation, if the topoget to a substantial of the control of the c
		Part II. DECLARATION OF REPRESENTATIVE	Under penalties of perjury, I declare that:	<ul> <li>Lam one of the following: (nexe approach inter in table solary)</li> <li>Altorney— and Altorney— and Altorney and the highest court of the jurisdiction shown below.</li> <li>Certified Public Accounter-advag valified to practice as a certified public accounter in the jurisdiction shown below.</li> </ul>
IF THIS DECLARATION			IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.	<ol> <li>Commer Yours Accounts—any quarks to practice as a seminer point accounter in the productors around person.</li> <li>Enrold Agent — parson enrold to account accounter in the productors around person.</li> <li>Officer—a box file officer of the taxpay or oparation.</li> <li>Enrold=Agent accounter of the taxpay or approximation.</li> <li>Enrold=Agent accounter of the taxpay or approximation.</li> <li>Family Member—a member of the taxpay or a immediate family proce the variationally. i.e., spouse, parent, child, bother, or anter,</li> </ol>
				Other (new he relationship i.e., bookseper or heavy     K former Louistan Department of Revonus Employee. As a representative, I cannot accept representation is a matter with which I had direct involvement while I was a public employee.
				IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.           Declagadon-load         State Issuing           Above safe(ref)         State Issuing           State Issuing         State Issuing

ate	State Resource	Line Header	State Instructions	Form		
ine	<u>2848-ME</u>			FORM 2848-ME	Power of Attorney	Maine Revenue Services P.O. Box 1060 Augusta, ME 04332-1060
		PART I – Power of Attorney	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.	READ INSTRUCTIONS attached attorney on file with Marine Revenu If you previously submitted another copy of the PAO you would like too PART I: POWER OF ATTOO 1. Taxpayer Information (Irapayer Taxpayer): a man Repose Is attached at the Issue of the Issue Attached Repose Issue (Irapa States attached Mailing address		matically revokes all earlier powers of
		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.	Country (if not lotted fielded)  Country (if not lotted fielded)  Representative information  Printing representative name  Country of not classic fielded  Adversals representative name  Dating address  Country of not classic fielded	Telephone number Email addres Finn or company name Gity state zy Velephone number Email addres Finn or company name City, state, zy	s (optional)
		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.	<ol> <li>Nolices and communications Maine Revenue Services may a the primary representative ider Please note: This authorization particularly computer-generated</li> </ol>	response nature communications relating and copies of notices and other communications relating tiffed above. does not equire Maine Revenue Services to send north does not equire Maine Revenue Services to send north of the tappoint the individuals named in section 2 to act as	ices to the representative. Many notices, e 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.	Mark an X in all boxes that apply	1 apport the individuals named in section 2 to act as not to profrom <b>any and all act the tapagers any </b> we can be approximately a and the individual. If a section of the section is left blank. Call Crean/Periods Call Company Call Crean/Periods Call Company C	
			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.	5. Taxpayer signature I certify, under panalty of perjury a patitier, member, manager, or	that I am the taxpayer identified in section 1 above, o fiduciary acting on behalf of the taxpayer, that I have th	r If signing as a corporate officer, that I am e authority to execute this POA.
			You may list current, prior, or future years/periods. You must use specific periods. General references such as "All Years" will not be accepted.	Signature Spouse's signature (required if Asted	Print name (and title, if applicable) above) Print name	Date
			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.	PART II: DECLARATION OF REPRESENTATIVE     Icently, under penalty of perjary, that lam:     Presently. Advantate		
		Section 5 – Taxpayer signature	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.		loer of the taxpayer's organization koyee of the taxpayer te taxpayer's immediate family he taxpayer c	
			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.	Signature – Primary Representativ Signature – Atternate Representativ FORMS NOT SIGNED		Date Date TE WILL NOT BE ACCEPTED.
		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.			

State	State Resource	Line Header	State Instructions	Form
Maryland	POA 548 Form			
		Part I- Taxpayer Information For individuals		MANYLAND POWER OF ATTORNEY FORM 548
				Part I - Taxpayer Personal Information:
				Your first name, ML last name for individual or business name for business
				Spouse's first name, MI, last name for individual
				Your SSN or FEIN for business Spouse's SSN Daytime telephone number
				Home address (number and street) or business address Apt_/Sie. number
				City State ZIP code +4 The above hereby appoint(s) the following representative(s) as attorney(s)-in-fact:
				Part II - Representative(s): This Power of Attorney will not be valid unless the Representative(s) complete(s) the <b>Declaration of Representative</b> section on Faye 2 and 8 gin and date this form.
				Representative Name
				Firm Name (if applicable)
				Address line 1
				Address line 2
				Telephone No. Fax No. Email address
				Representative Name Address line 1 PTIN PTIN
				Address line 2
				Telephone No. Fax No. Email address
				Part III - Tax Matters: Type of Tax(es) Tax Form Number Vears or Periods
				Acts Authorized The reconstrainties are activitied to reconstraint the Tanonard's before the framework for the tar matters lated above to receive and
				The representatives are addroxing the represent the Targever(s) before the Comparison of Harrison for take matters taked advors, to nective and logicat conductation as informations and one (spectrum any and a set that 1 (w)) experiment (m) example, the addroxing to gain any agreements, set the set of the
				COM No-546 96/29
				MARVLAND POWER OF ATTORNEY Page 2 FORM 548
				Tassan 55 or FTID. Tassan 5 bee Relation/Revocation of Prior Pwer() Attomey By filing the power of attomey form, you automatically revoke all earlier power(s) of attorney on file with the Comptroller of
				ey ming mis power or attorney rom, you automatically reviews all earlier powers) of a attorney on me with the Lomptroler or Maryland for the same tax markers and years or profiles overeid 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. Signature of Taxpayer(s)
				If a tax matter concerns a joint return, beats socures must sign if yoint representation is requested. If signed by a corporate drifter, parter, guidant, tax matters and sinder, executor, receiver, administrator, or trustee on behalf of the transpayer. I certify that I have the authority to execute this form on behalf of the Taxpayer. If other than the Taxpayer, print the name here and sign below.
				Tour signature Date Tate, if business support or if other than included support
				Sponse's signates of fing junity Date Telephone number of attern than the Tangager
				Declaration of Representative (Representative(s) must complete this section and sign below. Under penables of pergrups, I declare that • 1 an not (curretly under supposed not of abarment from practice within the State of Maryland or in any jurisdiction;
				1 have verified to advantity of the tangener described under Tangener Personal Information and their by anoscolution     the automoted taxaperier is the same person described under Tangener Personal Information;     1 an avere of regulations governing the protective of attorneys, certified puble accountants, public accountants, enrolled     agents and others; and the penalties for false or chaddent statements provide;
				<ul> <li>I am authorized to represent in Maryland, the Taxpayer(s) identified for the tax matter(s) specified herein; and I am one of the following:</li> </ul>
				A member in good standing of the bar of the highest court of the jurisdiction shown below.     A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.     An EnvolueA Agent.
L				Attach government-issued photo identification for individual or business taxpaver if representative

		d 4 5 6 7	ignation is item 4-10. Re A Maryland Registered A bona fide officer of th A full-time employee of	e Taxpayer. the Taxpayer. eer's immediate family (spouse, parent, child, gra		
		9	A fiduciary for the Taxp Other (attach statemen	ayer (Estate or trust).	Identification Number (Bar, CPA, EA, Certification or Federal Employer Santification Number)	Date
			ate Form 548 will not be p	rocessed.		

State	State Resource	Line Header	State Instructions	Form		
Massachusetts	M-2848				Form M-2848	Rev. 7/14 Massachusetts
		Part 1. Power of Attorney		(0)	Power of Attorney and Declaration of Representative	Department of Revenue
		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).	Be separate instruction Part 1. Power of A Terms of supporting or prin- Number and street, including CityTown		
			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.	Revenue for the following	teoring schedulari) as attomp(s) to hot to represent the topparty blobs ary office of the topparty blobs ary office of the teoret schedularies to the schedularies to the schedularies to the schedularies of	enumber and e-mail address
			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.	to receive retund checks	rany of them) are authorized, subject to any limitalness set forth below or to revocation, to receive that the principality can perform with respect to the above specified tax matters, such as the authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority does not include the power to substitute another representative (unless specific authority authority does not include the power (authority authority auth	confidential information and to sority to sign any agreements, ally added below) or the power
			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.		one or deletions to the acts otherwise authorized in this power of attorney:	
		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.	signature must be witnes The person(s) signing as	is generate to a periodic meter than an attorney, cerninal puece accountant, puece accountant or e add or histotecebed and or multicate below of the presence of the two discriminated witnesses whose signatures appear here: d in the presence of the two discriminated witnesses whose signatures appear here: Date	roued agent, the taxpayer(s)
			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.	Signature of notary <b>Part 2, Declarati</b> I decirate that I and not cut tions genering the parallel <b>1</b> a mether to pool stat <b>2</b> d vy quiltified to provide	a natury public and activenetaged this power of atomay as a volumary set and deed. Date Ion of Representative. An representatives must complete this sector. methy user suspensition of distances throm puscides within the Commonwealth or in any inidiated and atomays, certella public accountant, worked against othem, and a refring of the fact than the puscides in about theory.	t, that I am aware of regula- at I am one of the following:
			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.	4 a bona fide officer of th 5 a Jul-Ime employee o 6 a member of the taxps 7 a fiduciary for the taxps 8 other (attach statemet	yer's immediate family (spouse, parent, child or sibling); dyer; to represent the taxpayer identified in Part 1 for the tax matters specified there. propriets Junified(etion (sas, etc.)	Date
		C. Powers granted by Form M-2848.	Your signature on Form M-2848 authorizes the individual(s) you designate (your representative or "attorneyin-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 deficiences 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.			

	The Department of Revenue routinely sends originals of all notices to the taxpaver.	District on mayatile paper
D. Where you want copies to be sent.	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 com - munications 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 attorney.	of 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:	
	<ol> <li>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.</li> </ol>	
	2. The jurisdiction recognizing the representative, if applicable. For an attor - ney, 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	Reset Form Multiple Disportment of Treasury 15 (Phys. 67-19) Issued under authority of Public Act 122 of 1041.
		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.	Authorized Representative Declaration (Power of Attorney) NRSTRUCTORS: Use tas form buschische Multidipa Insperiment of Tassay to comuniciati with a named individual or entity acting on your behalt. Also use this form to designate a representative to preview copies of correspondence regarding a particular tas dispute offer than C-fynoms Tax, 34 Information designated as representative to preview copies of correspondence regarding a particular tas dispute offer than C-fynoms Tax, 34 Information designated as representative to preview copies of correspondence regarding a particular tas dispute offer than C-fynoms Tax, 34 Information designated as requested rules using before the substance of the
		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.	Imagesperie & mail Advisors         Darymen Taingtons Number (Required)         File Number           PART 2: REVOCATION OF AUTHORITY         Express Taingtons Number (Required)         File Number           Imagesperie & more also about your cannot appresentatives.         Imagesperie advisorations.         Imagesperie advisorations           Imagesperie advisorations.         Imagesperies advisorations.         Imagesperies advisorations.         Imagesperies advisorations.           Imagesperies advisorations.         Imagesperies advisorations.         Imagespecies advisorations.         Imagespecies advisorations.           Imagespecies advisorations.         Imagespecies advisorations.         Imagespecies advisorations.         Imagespecies advisorations.           Imagespecies advisorations.         Imagespecies advisorations.         Imagespecies advisorations.         Imagespecies advisorations.           Imagespecies advisorations.         Imagespecies advisorations.         Imagespecies advisorations.         Imagespecies advis
			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.	Adversarial and a second
		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.	Presentation name (i) Part 3 under Selden A dr. McL 2005.8). This disputs is for ywar(i) or priorito(s)     results agains take, is is, is, is, is, is, is, is, is, is,
		PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax)	NOTE: This part does not apply to City Income Tax.	

		If you complete Part 5, you must identify on the line in Part 5 a single tax matter that is in dispute. The dispute may cover more than one tax period or year. If you have more than one dispute with Treasury and want your representative to receive copies of future notices and letters with respect to those additional disputes, you must fill out a separate form for each dispute. Part 5 does not give a representative authority to act on your behalf. You must give your representative authority to act on your behalf by checking one or more boxes in Part 4 if you want your representative to do more than just receive future notices and letters. Only one representative can be authorized to receive future letters and notices regarding a specific tax dispute under Part 5. Treasury will only send future letters and notices to the person identified on the most recent form. If you appoint an entity as your representative, future letters and notices will be sent to the attention of the first "Contact Name."	
ŀ	PART 6: TAXPAYER OR DEBTOR AUTHORIZATION	Signature, Printed Name, Title and Date	

State	State Resource	Line Header	State Instructions	Form
Minnesota	<u>Rev184b</u>			OF REVENUE
		Business Taxpayer		Form REV184b, Business Power of Attorney Read instructions leffere completing this form. To grant attribution for in individual of the projektion, complete Form RV184k, Individual or Sale Proprietor Power of Attorney.
			1 Enter the business taxpayer's name and contact information.	by an advance for our memory and any experiment of the second
			2 Enter the Federal Employer ID number (FEIN), or Minnesota Tax ID number.	Apt. er Solte Combined Business Returns: Filing crolly nume (/ different)
			For businesses filing combined business returns, enter the name and ID number for the entity <b>3</b> responsible for filing returns.	Exp         State         2P CMF         Trag clinit; TIM C in Signar Monitorstan Aurolan           None of Appointe         Address Aurolan         Address Aurolanda           Units of Appointe         Address Aurolanda         PRIM
		Primary Appointee	Eligibility: The appointee must be eligible to represent the business with the department.	g Sinet Addres of 70 Box Phone Resider kgit, or Surie Kgit, or Sur
			The taxpayer may not appoint:	City
			<ul> <li>A person barred or suspended from practice as an attorney or accountant</li> <li>A person barred or suspended from practice before the IRS</li> <li>An employee of the department</li> <li>A former department employee within one year of leaving the department</li> </ul>	The process need advance, nod supera tocklode on the table of the 3 appointed to process the tables of the superator 3 the superato
			Enter the appointee's name and contact information. An appointee is a person selected to represent the taxpayer before the department. The taxpayer may have more than one appointee, but only the primary appointee can be selected to receive mailed correspondence from the department.	A characterization base // //
			For additional appointees, complete page 2 of Form REV184b. Include additional pages, if needed.	Communicat with the dispatients the anal     Communicat with the dispatient the index of the dispatient to index of the dispatient to index of the dispatient to index or the disp
			Note: The taxpayer is responsible for keeping the appointees informed of changes to its account.	This Power of Atterney is not wild until it is signed and doted by someone with legal authority to sign agreements on behalf of the business tempages. <i>Leastly that have the legal authority to sign this form</i> . 9 Seature 102000 10200 10200 10200 10200 10200 10200 10200 10200 10200 102000
		Authority Granted		
			5 Choose whether to grant the appointee full authority or to limit authority to specific issues.	Served a signal copy of this from the department: Mail: Monosco Department: Add Strates 223, 500 %. Addres 51, 50. Paul, Mills 553-66 from Mill MODE Collaphane and and
			Limited Authority allows the appointee to act on specific tax or debt issues.	Enait MINDER/XM/Brate.ms.us
			<ul> <li>By tax type or issue</li> <li>By year or filing period is optional. If no year is provided, authority applies to all periods.</li> </ul>	
			Full Authority allows your appointee to act on your behalf for your tax and debt issues.	
			Choose an expiration date for the POA if applicable. To have the POA end on a specific date, enter the month, day, and year (enter as MM/ DD/YY). If no date is provided, the POA and additional powers will remain in effect until removed.	Form REV184b, Page 2 — Additional Appointees Two of James Twee Two of James Twee Trackat any additional appointees taktow, Additional appointees only have authority over matters: thosen in the Authority Grassed and Additional Devens section on page 1.
		Additional Powers		Name of Appointee Attorney Number, Accountant Number, or PTN Exerct Addens or PD Roa Prozen Number
			6 Choose additional powers to give the appointee.	Agt, of Safe
			Communicate by email     Allows the appointee to communicate with the department by email.     Note: Transmit return information at your own risk. Email is not secure. The department is not liable     for damages caused by interception of     emails.	City         State         Dir Cutt         Frank Address           Filter of Augebrais
			• Sign returns and other forms This does not authorize the appointee to endorse or negotiate any checks or other payments issued by the department.	Street Address or PC Bas     Prover Number       Ars. or Suite     Far Number       O'ty     State     O'th Colors       Name of Augeonities     Boardy Number, Kosonican's Number, or PTIN
			<ul> <li>Add additional appointees Allows the primary appointee to authorize additional appointees. Note: The appointee may only grant authority over tax types or issues authorized in the Authority Granted section.</li> </ul>	Symphic Advisory PTO Res     Finance       Apr. or Salar     Finance       Symphic Advisory     Finance       Symphic Advisory     Finance
			<ul> <li>Execute agreements</li> <li>Allows the appointee to enter into contracts and other binding agreements on behalf of the taxpayer.</li> </ul>	Streat Address or KTO Rox Proceedings and Address or KTO Rox Proceedings and Address or KTO Rox Proceedings and Address of Rox Row Proceedings and
			<ul> <li>Authorize disclosure to third parties Allows the appointee to authorize the department to share return information with people outside the department. Appointees may discuss the taxpayer's account with people they employ or supervise, even if this box is not checked.</li> </ul>	Cry Sure (27 Cole Creat Address Attach additional copies of this page, as needed.

	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:	
	Mail: Minnesota Department of Revenue, Mail Station 4123, 600 N. Robert St., St. Paul, MN 55146	
	• Fax: 651-556-5210	
	• Fax: 651-556-5210	

State	State Resource	Line Header	State Instructions F	orm				
ssissippi	<u>21-002-13</u>			-DEP	ARTMENT OF -	POW	ER OF ATTORNE	
		PART I POWER OF ATTORNEY		(R) RE	VENUE		AND ON OF REPRESEN	
		Taxpayer(s) Information	Taxpayer Name and Address	Fue 11 400 th	JF MISSISSIPPI	DECLARATIO	JN OF REFRESE	
			Taxpayer and Spouse SSN	PART I POWER OF AT Taxpayer(s) Information Taxpayer Neme(s) and Islaling Address		xpayer Social Security Number	For DOR Use	e Only
			FEIN			ouse Social Security Number deral ID Number (FEIN)	Name Phone	
		Representative Information	Name and Mailing Address	Hereby appoint(s) the followin Representative Information	ng representative(s):		Date	
			Phone and Fax Number	Representative Information		Phone Number (		
		Tax Matter(s)	Тах Туре	Name and Mailing Address		FAX Number ( Phone Number (	)	
			Account Number	None and Mailing Address		FAX Number ( Phone Number (	)	
			Tax Period	To represent the taxpayer(s)	aefore the Mississippi D	FAX Number (		
		Acts Authorized	I (we) as the taxpayer(s) give authorization to the representative(s) to receive and inspect confidential tax information and to perform any and all acts that the taxpayer(s) can perform with respect to the matters concerning the taxes and accounts described under Tax Matter(s) above, for example, the authority to sign any agreements, consents or other documents and to represent the taxpayer(s) in any informal or formal proceeding involving the Department of Revenue. The authority of the representative(s) does not and cannot include the power to substitute another representative or to request that tax return(s) or other confidential tax information of the taxpayer(s) be inspected by or disclosed to another person. The authority also does not include the authority to receive tax refund checks or to sign returns unless specifically added below.	Tax Matter(s) Tax Matter(s) Tax Matter(s) Tax Matter(s) Tax Matter(s) Actin Anthonizad I (cm) as the tacopye(s) giv to perform any and all as the tacopye(s) giv to perform any and all as the tacopye(s) gives the tax further target for the sub-field size of the target target that tax further(s) or person. The authority as peechadly added below. Lat any genetic additions of the sub-field size of	e authorization to the rep s that the taxpayer(s) or Tax Matter(s) around the tax matter tax Matter(s) around the tax into other confidential tax into o does not include the	Accest Banker presentative(s) to receive c can perform with respect informal or formal proces information or formal proces formation of the tapower formation of the tapower formation of the receive tax herwise authority to the	e and inspect confidential ta ct to the matters concernin to sign any agreements, defing involving the Depart wer to substitute another re- re(s) be inspected by or dis ax refund checks or to sig	ax information and ing the taxes and consents or other intent of Revenue, spresentative or to sciosed to another gn returns unless
		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 matter(s) covered by this document. If you do not want to revoke a prior Power or Attorney, check here	Additions: Deletions: The Department of Revenue				propriateness.
		Signature	The person(s) signing this Power of Attorney and Declaration of Representations certifies under oath that all the information contained in this document is true and correct and that he, she or they have the authority to sign this document as the taxpayer(s) or on behalf of the taxpayer(s) and acknowledge that this Power of Attorney and Declaration of Representation is being signed under the penalty of perjury pursuant to Miss. Code Ann. § 27-3-83(5).	DEPARTNENT OF REVENUE P DOR Power of Adamsy, Form 21-0 Retention-Wrevestation at Photometry Revenue of the main test analistic content in thing of the New of Adamsy Revenue of the main test analistic content is a photometry of a test mains (photometry) for a test mains (photo	r, Form 21-002			
		PART II DECLARATION OF REPRESENTATIVE	Under penalties of perjury and Miss. Code Ann. §97-7-10, I declare that: 1) I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there: and 2) I am one of the following:					
			a. Attorney	court or taxpayer.				
			b. Certified Public Accountant	The person(s) signin information contained document as the taxp	this Power of Attorne in this document is tru syer(s) or on behalf of th	y and Declaration of Re le and correct and that h e taxpayer(s) and acknow	y Representations certifies un : he, she or they have the wiedge that this Power of Att to Miss. Code Ann. § 27-3-8	ider oath that all th authority to sign thi formey and Declaratio
			c. Officer			OF ATTORNEY WILL BE F		5(5).
			d. Full-time employee		Sipolure Print Name		Date Phose Number	(inter (r. approache)
			e. Family Member		Signature Print Nama		Date Phone Number	Title (f applicable)
			f. Enrolled Agent		ATION OF REPRES		Phone Number	PAX Number
			g. Other	Under penalties of per	iury and Miss. Code Ann.	n. §97-7-10. I declare that:	t: e tax matter(s) specified then	re: and
			Image: Constraint of the second se	<ol> <li>I an authorized is represent the taxpayer(s) dentified 2) an Attachy technology, and technology, and technology and be contributed to the tax of the tax of the tax of the tax be contributed to the tax of the tax of the tax of the tax of the tax contributed to the tax of the tax of the tax of the tax of the tax of the tax of the tax contributed tax of the tax of the tax of the tax of the tax of tax of the tax of the tax of t</li></ol>		of the bar of the highest cou orized to practice as a certil type's organization. the of the taxpayer. ager's immediate family (i.e. under the requirements of the	court of the jurisdiction shown rtified public accountant in th (i.e., spouse, parent, child, br f the IRS.	m below. he jurisdiction shown.
					DATED, THIS POWER O State Issuing State License N	OF ATTORNEY WILL BE F	RETURNED. Signature	Date
				Above letter (a-g)	License N	umber		
				DEPARTMENT OF REVENUE P.O. BOX 1033 JACKSON, MS 39215-1033			Phone: 601-923-7000	

State	State Resource	Line Header	State Instructions	Form
lissouri	<u>2827</u>			Please print on white paper only Reset Form Print Fo
		Taxpayer's Information	Taxpayers Name, Spouse or Business Name	Form REVENUE Determined for Determin
			Address, Phone Number and Email Address	Tacajov Massari Ta La Do Number
		Representative(s)	Name and Address	Tax LD. Number
			Telephone Number and Email Address	All appointed representatives must sign on revense side of this form. Taxpayer's Name or Business Name
		Tas Type	Select those that apply	Spouse's Name or if a DBA, state the business name Spouse's Social Security Number Street Address Missourd Charter Number
			Cigarette or Other Tobacco Products	Stree Address Massouri Charler Number City State Zip Code Telephone Number
			Income Tax	E-mail Address
			Motor Fuel	Telephone Number E-mail Address
			Withholding	Nume of Appointed Representative Address
			Sales or Use	()     .     Nume of Appointed Representative     Address
			Other	E Telephone Namber E-mail Address Name of Appointed Representative Address
		Years and Period	All Tax Periods	Telephone Number         E-mail Address           ()
			Range of Tax	Gigarette or Other Tobacco Products D Income Tax Motor Fuel Sales or Use Withholding
			Tax Year or Period(s) Only	Cher
			Date of Death (if estate tax)	Range of Tax     Rende of Tax     Dete of Detail (table table table)     // /     Tax Period Beginning / / b Tax Period Ending / / /
		Removal of Power	All other powers of attorney on file with the Department shall remain in effect, or	All other powers of aboney on file with the Department shall remain in effect, or g vesculation of this power of lationey, all earlier powers of altomory on file with the Department are hereby revolved, ex blowing (specify blowing the power of altomory was grated, data and address, or refer to attached copies of earlier power of and sufforcizations.) Attach additional forms if needed.
			By execution of this power of attorney, all earlier powers of attorney on file with the Department are hereby revoked, except the following: (specify to whom the power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.) Attach additional forms if needed.	Deder paratilise of perjoyr, I (m) hereby cardify Iball ((m) an (an) Pie taspiper(s) named herein or Bull New The authority to execute IP power of alternancy on behalf of the taspiper(s).      Nime     Title (of explanation)     Signature     Oute (MMCOVYYY) Taspityer Ta
		Signature	Under penalties of perjury, I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s).	Signature         Date (MMCDVYYY)         Toppyor Talephone Number           Please consult Missouri Regulation <u>12, CBR 1964.000</u> for any questions about who may surve as an estimaty(s)=-fact and what additio documentation may be regulated.         I diction that and regulation <u>12, CBR 1964.000</u> and that I am authorized to represent the tapagoyer identified above for the
		Declaration of Representati	Please consult Missouri Regulation 12 CSR 10-41.030 for any questions about who may serve as an attorney(s)-in-fact and what additional <b>ve(s</b> documentation may be required.	matter here specified and fait i an ore of the following:  1. a norther post detained of the hat of the following: 2. a contribute polie accounter day qualified to produce: 3. a norther of the taspays organization: 4. a full-fine emphase of the taspays: 4. a full-fine emphase of the taspays: 5. other authorized representative or signet Mode: 1. appointed trape-sentative sign babow.  Mode: A and Response of the taspays: 5. Other authorized representative 5. Date (MMDDD/YYY) 5. Date (MMDD/YYY) 5. Date (MMDD/YY) 5. Date (MMDD/YYY) 5. Date (MMDD/YYY) 5. Date (MMDD/YY) 5. Date (MMDD/YYY) 5. Date (MMDD/YYY) 5. Date (MMDD/YYY) 5. Date (MMDD/YYY) 5. Date (MMDD/YY) 5. Date (MMDD/YYY) 5. Date (MMDD/YY) 5. Date (MMD/YY) 5. Date (MMD/YY) 5. Date (MMDD/YY) 5. Date (MMD/YY) 5. Date (MMD/YY)
			I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am authorized to represent the taxpayers identified above for the tax matters there specified and that I am one of the following:	Consignation (Please select curvitler from list above)         Title (# spelicable)
				Protect Name of Representative         Signature of Representative         Date (MADD/YYYY)           Designation (Please select number from list above)         1         2         3         4         5         6         7         8           Protect Name of Representative         Signature of Representative         Date (MADD/YYYY)         1         1         2         3         4         5         6         7         8         1
				Designation (Pease select number from lot above)  1 1 2 3 3 4 5 6 6 7 8

			(Personal Tas)         (Matrix Field Tas)           Taskino Division         Tosatistic Division           P.O. Box 200         601052200           Administration City, More Official City         Administration City, More Official City           Family City City City City City City City Cit	Phone: (573) 751-7163 Fax: (573) 522-1720 E-mail: excise@dor.mo.gov	
			Visit https://dor.mo.gov/ for additional informatic	n.	

State	State Resource	Line Header	State Instructions	Form
Montana	POA	Part I		REVENUE Power of Attorney Authorization to Disclose Information
		Section 1. Taxpayer Information	Individual. Enter your name, personal address, social security number (SSN), telephone number, individual taxpayer identification number (ITIN), and/or federal employee identification number (FEIN) if applicable. Do not use your representative's address or post office box for your own. If you file a tax return that includes a sole proprietorship business (federal Schedule C) and the matters for which you are authorizing the listed representative(s) to represent you include your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business FEIN as your taxpayer identification numbers. If the tax matter concerns a joint return, a separate power of attorney form is required for each spouse. C Corporation, S corporations, partnership, limited	<text><image/> Please year of the activation of the activati</text>
			liability company or association. Enter the name, business address, federal employer identification number (FEIN), and telephone number. If this form is being prepared for C corporations filing a combined tax return, a list of subsidiaries is not required. This power of attorney applies to all members of the combined tax return.	authotice by checking the appropriate boses below and inserting the acaset tax years. You may include its periods that aperiods that are not lates than there are a tax periods and aperiods are not appendix, you are authorizing the representative access to all as matters and years until you revoke authorizing the magnetized tax years individual income Tax income
			Trust. Enter the name, title, address of the trustee, the name and FEIN of the trust and telephone number.	<ol> <li>Acts Authorized by This Form Cruck: The loc That Set describes what authorization you are delegating to your representative.</li> </ol>
			Estate. Enter the name of the decedent as well as the name, title and address of the decedent's personal representative. Enter the estate's FEIN for the taxpayer identification number or, if the estate does not have an FEIN, the decedent's SSN (or ITIN).	Representation. Department encloses can provide confidential information to the representative and discuss the information.     Information which programmer encloses can provide confidential information to the representative. Can can discuss     the information.     Department of the provide confidential information control in the propriet of discuss     the information.     Department of the provide confidential information control is appearing the information to an exponential information to an exponential information to an exponential information to an exponential information of the appearing the information of the propriet of the provide confidential information to an exponential information of the appearing the information of the propriet of the provide confidential information of the
		Section 2. Authorization of Representative	Enter your representative's full legal name. Only individuals may represent you before the Department of Revenue. Use the identical full name on all submissions and correspondence. Enter the representative's telephone number, address or post office box, and e-mail address, if applicable.	If not signed and disk. Bip power of attorney will not be in affect and the trappyer will be outlined.

	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.					
Covered by the	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.					
	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.					
	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.					

	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 a rust must sign. If a guardian or conservator has been appointed for a taxpayer, the guardian or conservator must sign. In all cases, the fiduciary must include the representative capacity in which the fiduciary is signing, such as "John Doe, guardian of Jane Roe."	
Part II. Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation (items a-g) under which the representative is authorized to handle matters before the Department of Revenue. In addition, provide a brief description of the representative's relationship to the taxpayer:	
	<ul> <li>a. Attorney – Enter the two-letter abbreviation for the state in which the attorney is admitted to practice.</li> <li>b. Certified Public Accountant – Enter the two-letter abbreviation for the state in which the CPA is licensed to practice.</li> <li>c. Enrolled Agent, Licensed Public Accountant, etc.</li> <li>d. Officer – Enter the title of the officer (for example, President, Vice President, Secretary, etc.).</li> <li>e. Full-Time Employee – Enter title or position (for example, Comptroller, Accountant, etc.).</li> <li>f. Family Member – Enter the relationship to the taxpayer (for example, spouse, parent, child, brother, sister, etc.).</li> <li>g. Other – Identify the type of representative and enter a brief description of the representative's relationship to the taxpayer.</li> </ul>	

State	State Resource	Line Header	State Instructions	Form		
Nebraska	Form 33			NEBRASKA	PRINT FORM RE	
		Taxpayer's Name and Address	If the taxpayer is an individual, a Social Security number must be listed. If a married, filing jointly return was filed, enter both spouses' Social Security numbers in the spaces provided. If the taxpayer is a corporation, partnership, limited liability company (LLC), or association, enter the name, state and federal ID numbers (if applicable), and the business address. If the Form 33 will be used in a tax matter in the case of a pass-through entity for which the names, addresses, and Social Security numbers or ID numbers of the owners have not already been furnished to DOR, these items should be listed on an attached sheet. If the taxpayer is an estate or trust, enter the name, title, and address of the fiduciary, as well as the name and ID number or Social Security number of the taxpayer. If this space is used to list other information, clearly label the change.	Prover of Attorney      Provere of Attorney      Provere of Attorney      Provere of Attorney		any proceedings with the Nebraska licated below: Tax Period
		Designation of Attorney-in-fact.	An attorney-in-fact is any person or firm who is acting on behalf of another. Enter the appropriate information pertaining to each person or firm to whom representative authority and power is being delegated. Space is provided for listing two appointees. If additional space is required, attach a separate sheet clearly showing the names, addresses, zip codes, email addresses, and phone numbers of the additional appointees. The mailing address, email address, and phone number listed on this form are permissible means of communicating with the taxpayer.	Power to profile file file file file file file file	oth respect to the tax matters designed above. Sinch through the particip determination, exerpted. DOIL to the particip determination, exerpted. DOIL to the determination of the participation of the matters of a definition of the massment of coefficients of that and above of a definition of an ensemble of the matter participation of the matter participation of the matter participation of the tax participation of the matter participation of the matter participation of the matter participation of the matter participation of the matter participation of matter partite participation of matter participat	any items for which this authority deficiencies. In: Source of the second second second second matters, and tax periods Toted above thy hard have the second second second type of have the second second second Tax Application Tax Second second second second second Tax Second second second second second Tax Second second second second second second Tax Second
			If you wish to designate all members of a firm to act on your behalf, enter "All members" under "Name." Please enter the firm name of the individual or firm.	mail this form to: Ne	braska Department of Revenue, PO Box 94818, Lincoln, NE	68509-4818. 7-138-1978 feer. 4-3 Supersedes 7-138-1979 Rev. 13-3
			Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or ShareFile. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."			
		Tax Category, Tax Matter, and Tax Period.	Form 33 is designed to clearly express the scope of the authority granted by the taxpayer to any attorneys-in-fact. In the space provided, designate all tax categories, tax matters, and tax periods for which this Form 33 is being filed. The scope of the authorization granted must be clearly identified.			
			"Tax Category" requires a list of the type of tax, such as "income" or "sales and use." "Tax Matter of Representation" requires a brief summary of the subjects for which the attorneyin-fact will represent the taxpayer. These may include, but are not limited to: tax assessment resulting from an audit; abatement of penalty; claim for refund; or formal hearing. "Tax Period" requires a designation of a specific year or time period. You may list "all years" or "all periods." As many as three entries may be listed on one form.			

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

State	State Resource	Line Header	State Instructions	Form
ew Hampshire	<u>DP-2848</u>	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.	CONSTRUET     Constraints     Constraint     Constraint     Constraint     Constraint     Constraints
		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	Addimit of Representative Addimits of Representa
			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.	Line (c): If applicable, blear decomes way where limitations you with to act on the advors adherization. Line (c): If applicable, blear decomes way where limitations you with to act on the advors adherization. Line (c): If applicable, blear decomes way prior powers of atomic you have adherization. The power of atomic you and a thread you and the advorse adherization. The power of atomic you and the advorse adherization way with the advorse adherization. The power of atomic you and the advorse adherization way there advorse adherization. The power of atomic you and the advorse adherization way the advorse adherization way the advorse adherization. The power of advorse is a thread you and the tappayse, (certify that than the advorse) to execut this power of atomic you and the tappayse is advorse to the advorse adherization to execut the power of atomic you and the tappayse is advorse to the advorse adherization to execut the power of atomic you are advorse. To advorse Signature of adjoint advorse advorse to the signatory terms & Trice. To adjoint advorse to the advorse to tappe advorse to the signatory terms & Trice. To adjoint advorse to tappe a
			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	FILE ONLINE AT GRANTE TAX CONNECT <u>WORK REVENUE IN GOVISTC</u> or mail to NH ORA, PO Back 637, Convord, NH 03302-0637
		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, the Department. Note: If you check both the "all" box and provide a date range, the representation will not be limited to the date range, but will apply to all dates and tax periods.	
			On Line (b), check the boxes for the tax types that apply to your representation. If the representation applies to all taxes, check the "all" box. To limit the representation to one or more taxes, check all the appropriate boxes and for any taxes not shown, check the "other" box and identify the taxes on the line (for example MET or UPT). Note: If you check both the "all" box and the boxes for specific taxes, the representation will not be limited to a specific tax, but will apply to all tax types.	
			On Line (c), describe any other limitations you wish to place on your representation. For example, if you wish to only authorize your representative to receive information, note this limitation on Line (c). Otherwise, your representative will not only be authorized to receive your confidential information but also full power to perform all acts necessary related to the subject matter of the indicated tax types and periods.	
			If the box on Line (d) is not checked, the filing of this form will not revoke or otherwise invalidate any prior powers on file with the Department. If you check the box provided on Line (d), you will revoke all prior powers of attorney, unless the representatives are identified again in Section 2 of this form.	

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

State	State Resource	Line Header	State Instructions	Form
lew Jersey	M-5008-R			
		1. Taxpayer Information	Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.	Me-5003.pc     Me-5003.pc     Mey array Division of Taxation     Appointment of Taxpayer Representative     Interface     I
			An individual, if the request pertains to a personal Income or individual Use Tax return filed by that individual (or by an individual and his or her spouse/CU partner if the request pertains to a joint Income Tax return and joint representation is requested). If joint representation is not requested, each taxpayer must file his or her own form.	Tecpsyor's Name (Unitary Droup Name / combined group)         85 Number/Unitary D Number/Unitary D Number/           Spoces WCU Perfort's Name         Social Security Number           Mains Advess         Courty (find US)           City         State         2P Ocdes           Managerial Member's Name (f combined group)         Managerial Member's FEN         Name           Name of Trustee or Executor
			If the taxpayer is a limited liability company (LLC), a manager of the LLC. If there is no manager, a member of the LLC authorized to act on tax matters on behalf of the entity.	Address of Truste of Executor           Object         County         (In our US)         (I
			A sole proprietor.	representative is a tax practitioner; the representative must enter hisher Prepare Tax identification Number (PTIN) as the Represen- tative ID. Representatives who do not have a PTIN must enter their Social Security number. The taxpayer(s) named in Section 1 above appoints the person(s) named balow as hisher/their taxpayer representative to represent
			A general partner of a partnership or limited partnership.	them in connection with the tax matter(s) listed in Section 3.           Name         Representative ID
			The administrator or executor of an estate.	Address Phone Number Fax Number
			The trustee of a trust.	Phone Number Fax Number Name Representative ID
			If the taxpayer is a corporation, a principal officer or corporate officer who is authorized to act on	Address
			tax matters and has legal authority to reach agreements on behalf of the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request	Phone Number Plane Number In Section 2 above to represent melva for: Yes apport the representative in Section 2 above to represent melva for: Yes apport to represent the representative share below Type of Tos (New approx Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to represent melva for Yes of the representative Grees itoms; Section 2 above to representative Grees itoms
			signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D). Note: If the taxpayer is a combined group, the managerial member is responsible for acting on behalf of the group for Corporation Business Tax purposes.	A. Acta Authorized     The representation(s) laives sufficience and inspect confidential to records and laive granted fail power to set with re- spect to the tax matters deviced in Sectors 2 alow, and to tak and power provide an allow data in the could do or perform. The sufficiency     The provide the expected data in the laive data in the could do or perform. The sufficience data is alow, and the laive data in the could do or perform.     The sufficience data in the expected data is alow, and the laive data in the could do or perform.     The sufficience data in the expected data is alow, and the laive data is alow, and the laive data is alow.
		2. Representative Information	The named representative(s) must sign and date where indicated in Section 8 on page 2 or this appointment will be rejected. If the representative is a tax practitioner, the representative must enter his/her Preparer Tax Identification Number (PTIN) as the Representative ID. Representatives who do not have a PTIN must enter their Social Security number.	E. Notices and Commutation     More Series (Series and Commutation)     Series (Series Series     Series Seri
			The taxpayer(s) named in Section 1 above appoints the person(s) named below as his/her/their taxpayer representative to represent them in connection with the tax matter(s) listed in Section 3.	7. Signature of Expany(rd) In this an instance coverd by this appointence concern a just closes income "tain muturn and the representative(i) lubra being ap- pointed to inspresent child sposed/2) partners, both mutual trajks below. If a concerned with a partners, partners, a mutual partners, research, administration, or houses again the appointered on low- its and training and the partners, partners, research, and the partners, administration, administration, and the appointered on low- its.)
applicable in 5 will apply to a tax year or pe designated ta not designate Note: If a mar filing this form	You may enter more than one tax type and indicate the tax year(s) and/or tax period(s) applicable in Section 3. If you designate a specific tax but no tax year or period, the M-5008-R will apply to all tax years and periods. If you designate a specific tax year or period but not a specific tax type, this form will apply to all tax types for the designated tax year or period. If you do not designate either a tax type or a tax period, this form will apply to all taxes and all periods. Note: If a managerial member is filing this form on behalf of a combined group, a representative can be designated only for Corporation Business Tax issues.	Targent Signature     Targent Signature		
		4 Acts Authorized	The representative(s) is/are authorized to receive and inspect confidential tax records and is/are granted full power to act with respect to the tax matters described in Section 3 above, and to do and perform all such acts as l/we could do or perform. The authority	Representative Signature Data Prior Name Tale (# opticable)
		4. Acts Authorized	granted by this appointment does not include the power to endorse a refund check.	

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			
ew Mexico	ACD-31102			ACD - 31102 Rev 01/15/2020	Tax Informat	ation and Revenue Department	TAXATION &
		Section I: Taxpayer Information	Name, DBA Name, Mailing Address, Telephone Number	This form will expire one, two, or th		late that this tax information authoriza	tion tax disclosure form has been signed
			Email Address and Fax Number	by the authorizing individual listed	, ,	r changes before that, notity the Depar r Information	ment.
		Section II: Authorized		DBA Name(s)*		Tax Identification Number(s)* SSN: SPOUSE SSN:	Reporting Period(s)* Tax Year(s): Starting Period: Ending Period:
		Representative(s) Information	Individual Representative's Name	Mailing Address*		FEIN: NM ID:	Effective For*
			Mailing Address	City" Telephone Number"	State* Zip Code*	Tax Program(s)*	Combined Reporting System (CRS)
			Telephone Number, Email Address, Fax Number	( ) E-mail Address		Fiduciary Income Tax     Corporate Income Tax     Oil and Gas Taxes	Compensating Tax Withholding Tax
			By signing below, I acknowledge that the authorized individual representative(s) listed	Fax Number		Other:	
			above have the authority to receive Federal and	Individual Representative's Name	Authorized Repres	Additional Individual Representa	ive's Name
			State confidential information on behalf of the taxpayer listed above in tax matters related to	Mailing Address*		Mailing Address	
			this form per NMSA 1978, § 7-1-8 and 26	City*	State* Zip Code*	City	State Zip Code
				Telephone Number*		Telephone Number	
		Authorizing Signature(s)	U.S.C. § 6103.	E-mail Address		E-mail Address	
			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	and State confidential inform and 26 U.S.C. § 6103.	dge that the authorized individua ation on behalf of the taxpayer lis	ted above in tax matters related t	this form per NMSA 1978, § 7-1-8 Secretary or Secretary's delegate, to use
			confidential information.	Printed Name*		Printed Name	
			For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.	income tax +For a busi previously	Date* vers authorizing the Department to disa return, both taxpayers must sign this fo ness or estate this form must be signed identified as such to the Department.	erm.	o, 1
			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.	Santa Pe, NM 87302-5374 PO 1 (503) 827-0951 Albe (505)	ion and Bavenue Department Tanation and Be of the West Bealding 2540 El Pauseo. Central Ave. NE PO Box 607 las E485 Las Cruces, NI querque, NM 87198-8485 (575) 524-6221 (541-6200	renae Department Taution and Rovenae De Rdg. #2 900 E. Main 51, Suite PO Bast 479 6 88004-0667 Farmington, NM 87489 (303) 325-3049 su have any questions, please contact 1	

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

<b>. .</b>	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	For	m		
orth Carolina	<u>GEN-58</u>				GEN-58	nd RINT CLE	·
		Part 1. Power of Attorney		NCDOR Power of Attorney and Declaration of Representative		sentative	R
		1 Taxpayer Information	Taxpayer(s) must sign and date this form on page 2, line 7.	4-19	North Carolina Department of Revenue Fax: 919-715-1786	a, P. O. Box 25000, Raleigh, NC 27640-0005	
		2 Representative(s)	Representative(s) must sign and date this form on page 2, Part 2.	Part 1. Pow 1 Taxpayer Informat Taxpayer annuclu and	er of Attorney (Please type or print.) ion (Taxpayer(s) must sign and date this form on page 2 artifrees	line 7.) Social security number(s) Fed Employer ID Numb	er
		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.	hereby appoint(s) the I	aurees olowing representative(s) as attornsy(s)-in-fact: (Representative(s) must sign and date this form on page	Daytime telephone num	
		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.			Fai No.     Topphone No.     Fai No.     Fai No.     Fai No.     Topphone No.     Topphone No.     Tophone No.     Tophon	α.
		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.	Anize Antoinforder     Anize Antoinforde	Corporate, Balles, etc.)	Varis) or Period()  Period()  particle and pe	n5 65, ed
		6 Retention/Revocation of Prior Power(	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.	Page 2 Gen: 50 Web-Fit 4-15 5 e-Businesc 5 er-Vicos on ba	anter Account - Your tax representative can create an e-Busine tail of your business. The online services affered through the e- nordina tax bishora wert manaration tax services affered to a	iss Center account with the Department of Revenue to perform online Business Center include filing a return and paying tas for certain business have with the Department's weaklaw as <u>www.notecc.gor</u> for all of the	
		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.	<ul> <li>The spectra of the states, and managing the spectra of the states, and th</li></ul>		N + SUSNESS CENTER ACCOUNT TO PERFORM ONLINE wer of attorney automatically revokes all earlier power(s) of years or periods occurred. If you do not TTO REMAIN IN EFFECT.	
			IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.			Date Title (Fapplicable)	
		Part 2. Declaration of Representative	I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and I am one of the following:		Freit Name Signature Freit Name	Date (f applicable)	
			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.	Linder penalties r	eclaration of Representative		
			c Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.	• Lamas • Lamos • Lamos • Ca • Ca • Ca • Ca • Ca • Ca • Ca • Ca	Noticed to represent the taxpayer(s) identified in Part 1 for the of the following: Identified the second straining of the bare of the highest of reliefs Public Accountent - duty qualified to practice as a certific moled Agent - Enroled as an agent under the requirements of for - a bong field officer of the starspayer's organization & Thms Employee - a fulfierte employees of the taxpayer.	I an maxmy) Specified there; and surf of the juridiction shown heliow. I public accountain in the jurisdiction shown below. Treasury Department Circular No. 230. I.e., spouse, parvnt, child, brother, or sister l.	
			d Officer - a bona fide officer of the taxpayer's organization.	g O ► IF THIS DECL	her (explain) - ARATION OF REPRESENTATIVE IS NOT SIGNED AND DAT	TED, THE POWER OF ATTORNEY WILL BE RETURNED.	
			e Full-Time Employee - a full-time employee of the taxpayer.	Designation - In above letter (a	ert Jurisdiction (state) or g) Enrollment Card No.	Signature Date	
			f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).				
			g Other (explain) -				

State	State Resource	Line Header	State Instructions	Form	
North Dakota	Form 500			AUTHORIZATION TO DIS	SCLOSE TAX INFORMATION
		Taxpayer Information	Enter the taxpayer's name, social security number or federal employer identification number (FEIN), mailing address, and contact information.	Tapayer Information     Tapayer Information     Water of South Tube State Tax Come     South State (2020)     Tapayer Information     Name disblokal, Entit, Tont, Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Flucture of Perturbes, Corporation, LD or ULD     Name of South, Corpo	Form 500
			For a trust, enter the trust's name and FEIN, and the name, mailing address, and contact information of the fiduciary.	Designated Individual or Firm Name of Individual (or Firm) Walton Advance	Talephone Number Social Social Social Social Number or FEIN Number
			For an estate, enter the decedent's name and social security number, and the name, mailing address, and contact information of the decedent's personal representative or fiduciary.	mailed to the taxpayer. • Form 500 takes effect upon receipt by the Office of State Tr <b>A subscription of Text Disclose Tax Information</b> . The Tax with the Office of State Tax Commissioner to the above-design fryme of Tax	of representative on Form 500 does not apply to the routine mailing of tax miniton), or other original written communications, which are always as Commissioner and remains in effect suffi revoked by the taxpayer. Commissioner is authorized to disclose confidential tax information on file narie disrividual or firm with respect to the following matters: on Number Tax Yorm or Found
		Designated Individual or Firm	Enter the name, social security number or federal employer identification number (FEIN), mailing address, and contact information for the designated individual or firm. If designating more than one individual or firm, attach a statement listing each one.	Designation of Representative. The Tax Commission is to represent the Anove same drapper (b) before the Clifford [yper of 'ns	an source in the server of the
			Note: Do not complete this section of the form if filing this form to revoke previously filed Forms 500 and the revocation is intended to apply to all previously designated individuals and firms	Signature of Taxpayer(s) Signature	vinted Name Date Date Date Date
		Authorization or Revocation	For Box A and Box B, the authorization to disclose or the designation of representative can be limited to a certain tax type (e.g., individual income tax or sales tax), form number, or taxable year or period by entering that information in the spaces provided.	el Field Dakata ta tien. Declarate is nankany Fisher is protecte the oxid accept sumbre el FIEN my daly or present the processing of data func-	
			If attaching a statement to identify additional designated individuals or firms, indicate the authority being given to each one by entering "Box A" or "Box B" (and "Box C" if desired) next to each one listed on the statement.		
			Box A - Check this box to authorize the Office of State Tax Commissioner to disclose confidential tax information to the designated individual or firm.		
			Box B - Check this box to designate an individual or firm to represent or act on behalf of the taxpayer before the Office of State Tax Commissioner, and to authorize the Office of State Tax Commissioner to disclose confidential tax information to the designated individual or firm		

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

State	State Resource	Line Header	State Instructions	Form	
Dhio	Form TBOR-1			• Classe   Department of	TBOR 1 Rev. 421
		Taxpayer Information	Taxpayer's Name/SSN	Chio Pepartment of Texation P.0. But 1000 Culture J.OH 43216-1000 18310102	8
			Business Name is applicable/SSN	Declaration of Tax Repr The taxpayer identified on this form authorizes the tax representative identified below to rep authorization includes the authority to view and receive cogies of returns, reproducts or other dr	esentative present the taxpayer before the Department of Taxation. This ocuments filed by the taxpayer or prepared by the Department
			Address	of Taxation concerning the business, property or transactions of the taxpayer, request atterns to any employee of the Department of Taxation, raise expectencies to audit funding or assesses for. This authorization does not authorize the tax representative to sign any form or declar the form or declaration has known for the tax remut.	alive methods of taxation, present evidence or legal arguments nents, file petitions or applications and waive statutes of limita- ration where the Ohio Revised Code specifically requires that specific of the authorized tax representative may longenee or
			FEIN	The language identifies on the language interface on the language interface on the language interface on the language interface is built with the language is built with the language is built with the language interface is the language must be table as built with the language is built	ax matters subject to this authorization and all restrictions to practice law, the representative may not sign Voluntary n the Department of Taxation, on behalf of the taxpayer.
		Tax Matters	Tax type/ Ohio Account no. / Tax Period	Part 1: Taxpayer Information	
		Restrictions to this Declaration	The following restrictions are placed on this Declaration of Tax Representative	Taxpayer's name Taxpayer's name	SSN
		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.	Business Name (if applicable) Address	
		Taxpayer Signature	The taxpayer identified above authorizes the representative identified on the following page to represent the taxpayer before the Department of Taxation.	CityState FEIN	
		Representative Information	Representatives Name, Firm, Address	Representative's name	
			Telephone number, Fax, Email Address	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.	City State Fax number Fax number Fax number Fax number Fax number Fax Masters Check box if "all tax matters" for tax period Tax type Ohio account no	ZIP code
				Tax type Ohio account no Expiration Date This declaration is valid until (indec given, this declaration will expire one year after the date that it is signed.	
			Image:	Chico     Department of     Department of     Control     Contro     Control     Control     Control     Control     Cont	
				I am aware of the regulations governing m lent statements provided:     I am authorized to represent in Ohio the berein; and I am one of the following (plea number);	sharment from practice within the state of Okio or any y practice in Ohio and the penalties for faise or fraudu- taspayer(); dentified for the tax matter()) specified enclose by checking to box tesision the appropriate of the bar of the highest court of the jurisdiction shown
				below     Confide public accountant or public ac     storm below.     Confide quelos accountant or public ac     storm below.     Confide quelos acquert – encolida sa an agent     Confider of the tubert     Confider of the tubert	ccountant - duly qualified practice in the jurisdiction under the requirements of the IRS. ayer's organization.
				5. Full time employee - a full-time employee     6. Fanity membra - a monthe of the time     response): a spouse      parent     7. Other - provide explanation	paver's immediate family (check appropriate
				Designation (insert no. 1 - 7) State License Number	Representative Signature Date
				Signature Evently, uder penaltes of penalty. that i am the taxparver or that I am a concorde officer, U	LC member, general partner, guardian, tax mananer or similar
				I certify, under penalties of parjury; that I am the taxpayer or that I am a corporate officer, LI employee authorized is act on tax matters, executor, recoiver, administrator or busies on the hint form on behalf to the taxayer, if this form is not penaperity completed, in the Declaration of the taxayer, if the form is not penaperity completed, this Declaration.	behalf of the taxpayer and that I have the authority to execute

	Name (print)	Title		
	Telephone number	Email		
	Spouse's signature (required for joint income	ax 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 th	s form, please use one of the metho	ods provided above.	
	•	Jse the same method to revoke dec	page 2 of 2	

State	State Resource	Line Header	State Instructions	Form
Oklahoma	<u>BT-129</u>			Form 87-199 Oklahomen Tax Commission Faith Commission Fai
		Taxpayers Information	Name, Address, SSN	Revised 11-3021 Oktahoma City; Oktahoma 73194 Power of Attorney (Please Type of Pict)
			Telephone Number, Permit Numbers	Taxpayer Name and Address: Social Security/Federal Employer Identification Number(s):
		Representative(s)	Name, Address	Dayline Teleptone Number: Permit Number(s) Hereby appoints:
			Telephone Number, Fax Numbers	Representative(s) Name and Address: Daytime Telephone Number: Fax Number:
		Tax Matters	Type of Tax	Representative(s) Name and Address: Daytime Telephone Number: Fax Number:
			State Tax Number or Description of Tax Document	Note: If you appoint an organization, time or pertorming, you must also name an individual within the organization to act on your behalt.
			Year(s) or Period(s) (Date of Death if Estate Tax)	As atomny(s)-Indict to represent tapoger before the Oklahoma Tax Commission (OTC) and/or acquire any tax form(s) and/or docu- ments that tapoger would be entited to receive. Type of Tax Common Setting and the Common Common (Cher of Dear (Esting Tax)) (from 5-bits etc.) Description of Tax Document (Cher of Dear (Esting Tax))
		Retention/Revocation of Prior Power(s) of Attorney	The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with the OTC for the same matters and years or periods covered by this document. If you do not want to revoke a prior Power of Attorney, check here	column, white early     c
		Signature	Taxpayer(s) Signature and Date	Tappipyer(s) Signature and Date. It 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.
		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	Target are produced by the second s
				I and one of the following     I and one of the target of the target of the target of the following     I and one of the target of th
				Signature of Representative Title (if applicable) Date

State	State Resource	Line Header	State Instructions	Form
Oregon	Form 150-800-005			Clear Form
		Taxpayers Information	Name, Spouse Name, if joint, SSN	O & E & C & O & MAX INTOFIZIOUN and Provide the Cost of the C
			Address	Tapper mm SSR, tec.) Spoular/Jingtiend domestic partner/s (PDP) nonin, Fjold Harn  Spoular  Spou
		Check only on:	Tax Information Authorization	Addessa City (State (2)P code
			Power of Attorney for Representation	Check only one: Tax Information Authorization: Checking this box allows the department to disclose your confidential tax information to your designate a person, agency, firm, or organization.
		Representative	Name, Phone, Fax	Power of Attorney for Representation: Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalt. The person you designate must meet the qualifications listed on the back of this form.
			Address, Title, OR license number or relationship to taxpayer	For All tax years, or Specific tax years:
			If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon	Name         Implome structure         Pare structure           Maining strains         CP         Rate         2P code           Representative's the and Chragon formers re-indexing to trappaper         CP         Rate         2P code           Fact re-index CPC stage the attractive part of the trappaper         Exect of CPC stage         Exect of CPC         Exect of CPC
		Tax Matters	All tax matters	The above named is authorized to receive my confidential tax information and/or represent me before the Deegon Department of Revenue for:
			Specific tax matters	All tax matters, or  Signature of Taxpayer(s)
		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	1 advockedge the tobuying ponsion. Actions taken by an authorized regresentative are burinding, even if the regresentative is in ortal antitropy.     Cognotate officers, partners, fickularies, or other qualified persons signing on behalf of the taxpayerity. By signing, Laiko certify that Theve the authority to security that in how the authority to security that in how the authority to security that in how the authority to security that the authority of security that the authority of security that the authority to secure the field of the taxpayerity. By signing, Laiko certify that include the sequent expension of the authority of security that the authority of the authority of the authority of the authority of the authority that the authority of the authority that the authority of the auth
				Note: This authorization form automatically revolves and replaces all series tax authorizations and/or all arriver powers of attorney on file with the Cregor Department of Revenue for the same tax matters and years or periodic overed by this form. If you do not want is enviced as prior authorization, that here
				Affato A scopy of any other tax information authorization or power of attorney you want to emain in effect.     Passe complex the bidency. If wore, fits noding purposes only:     Bed to: Drepon Department of Perenue     Bid Contrast N &     Sector S N &
				150400-000 Perc 10-10]

State	State Resource	Line Header	State Instructions	Form
Pennsylvania	<u>Rev-677</u>	PART I Power of Attorney		POWER OF ATTORNEY AND
		Taxpayer Information	Name, ID Number, Address	Bennsylvania Declaration of REPRESENTATIVE GENERAL INSTRUCTIONS:
		Appointee Information	Name, Telephone Number, PTIN	This form provides limited authority for department representatives to speak about confidential tax matters with designated third parties. Such authority is limited to the tax period, tax type and the specific issue/purpose identified herein.
			Address	While tax practitioners are encouraged to maintain appropriate declarations of autority to handle clients' matter within the own records, tax practitioners shadd on taximits unsolicide BEV-67-07 from is the department of maximum state of routins Such forms will be diverginized. A REV-67 from sound only be submitted to an individual within the department upon an agent's request for such adhordation.
		Tax Matters	Type(s) of tax	If a copartment representation has requested a REV-C77 term to authorize discussion of confidential tax matters with a third party, please return the form to the department representative as requested. PART I Power of Attorney NOTE: An organization, firm or partnership may not be designated as a Lapayer's representative The following taxpayer
			Tax Year(s) or Period(s)	START Tanpayer Name → Address City State 20P
			Tax Return/Form	heneby appoints Appointer Name(s) Telephone Number Preparer Tax Identification Number (PTID
			Purpose for Authorization	Adress City State ZIP
		Retention/Revocation of Prior Power(s) of Attorney	Granter Name, Date	as attorney-in-fact to represent the tappage before any office of the PA Department of Revenue for the following tax arring(1). Search types the search of the search of the search purpose for which authorization to discuss confidential tax matters with a bit-of-party is singulit.
			Address	
		Signature	Signature of or for taxpayer	The attorney-in-fact is authorized, subject to revocation, to neceive confidential information and perform any and all acts the principal can perf with neppect to the above-specified tax matters, excluding the power to neceive refund checks and the power to sign the return, unless specific granted below.
			If the power of attorney is granted to a person other than an attorney, certified public accountant or enrolled agent, the taxpayer's signature must be witnessed or notarized below.	Halla hare is grant the power to receive – but not is enforce or cash – refund checks for the above-referenced tax matters the apportant entropy of this form is being aubinitial to the department in response to an audit, provide audiress below to which copies may be sent of notice appointe numerical and the approver in provide the address below to which copies may be sent of notice appointe numerical and the approver in provide the address below to which copies may be sent of notice appointe numerical and the approver in provide the address below to which copies may be sent of notice appointe numerical and the appointe numerical and the approver in provide numerical and the address address
			Signature of witness	This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the PA Department of Revenue for same matters and years or periods covered by this power of attorney, except the following:
		PART II Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue	Oracter Name         Date         MECOTYYY         Barte to a statubid copies of earlier powers and advocation of a for the support           Address         City         Site         ZIP           Signature of an for support         Site         ZIP         Site         ZIP           Signature of an for support         Site         Site         ZIP         Site         ZIP           Signature of an for support         Site         Site         ZIP         Site         ZIP           Signature of an for support         Site         Site         Site         ZIP         Site         Site         Site         Site         Site         Site         Site         Site
				If the power of atomey is granted to a person other than an atomey, certified public accountant or enrolled agent, the taxpayer's signature be wheeled or indiated below. The person signing as or for the taxpayer (check and complete one):
				known to and signed in the presence of the two disinterested withresses whose signatures appear here:
				Witness PLEASE SIGN AFTER PRINTING. [Data] NOTARIAL SEAL (Signatur of Neury) BRACOVYY
				PART II Declaration of Representative     Idedam that I am one of the following:         1 a member in good standing of the bar of the highest court of the jurisdiction indicated below;         2 duly qualified to practice as a certified public accountant in the jurisdiction indicated below;         3 a bane finde efficient of the tapayeer organization;         4 all/Littiem employeer of the tapayeer;
				a full-time employee of the taxpayer;     s a nember of the taxpayer; and/or     a full-time taxpayer; and/or     other (peor),     other (peor),     and that 1 am authorized to represent the taxpayer identified in Flut 1 for the tax matters specified therein.
				DESIGNATION JURISDICTION (INSET JAPROPRIATE NUMBER (STATE, ETC.) SIGNATURE DATE NAMEDITY FROM ADDRV LIST)
				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
ennsylvania	<u>RI-2848</u>			State of Rhode Island and Providence Plantations Form RI-2848
		Taxpayer Information	Name, SSN	Power of Attorney
			Address	Taupsyer name Social security of federal identification number Address City, town or post office State ZiP code
		Power of Attorney	Name, Telephone Number	Tapayer name Social security or federal identification number Address City, toen or post office State 2/P code
			Address	handby appoints: Pouer of Attorney name Takiphone number
		Tax Matters	(specify the type(s) of tax and year(s) or period(s) (date of death if this is for estate tax)	Addessa City been or pool efficie State ZP code Prever of Altorney same Telephone number Addessa City, been or pool effice State ZP code
		Authorization	subject to revocation, to receive confidential information and to perform on behalf of the taxpayer (s) the following acts for the above tax matters	as attorney(c)-br-fact to regressed the support) before the office of the State of Flocks lated, Division of Tazation, for the following states matters (pacely the types) of tax and yarc() or parted() (alter of data BH (bits) for states tax)): 
		Signature of Taxpayer	Name, Title, Date	et the skapper of the following acts for the slave stat. Instants. Check off any of the following which are NOT granted. To receive, but not induces and solidict, checks in payment of any refund of state taxes, penalties or interest.
		Declaration of Representation	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue	to execute services producing after of execution or executions on execute or deletion of additionics in the and weaters of or- to execute execute servicing the statisticary particle for executed or collection of additionics in the and weaters of or- to execute execute servicing the statisticary particle for executing or additional executed output of the execute executed services and additional execution or executed output of the executed output of the executed execution of the executed output of th
			This declaration must be completed by the attorney, certified public accountant, licensed public accountant, or enrolled agent.	as this power of attorney reveals as devices over a state of the state
				If signed by composed with the finance activation of the target of
				Tapayer signature Print name Title (if applicable) Date
				State of Rhode Island and Providence Plantations Form RI-2848 Power of Attorney
				This declaration must be completed by the attorney, certified public accountant, licensed public accountant, er enrolled agent. I declare that I am not currently under suspension or disbarment from practico before the Division of Taxation and that:
				I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or     T am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
				I am duty qualment to practice as a centred public accountant in the jurisdiction indicated below; or I am a licensed public accountant in the jurisdiction indicated below.
				I am actively enrolled to practice before the Internal Revenue Service.
				Designation Julistiction Signature Date (Attorney, CPA, LPA or evoluted agent) (State, etc.)
				If the power of attempty is granted to a person other than an attempt, certified public accountant, or learned public accountant, and the accountant, or eventiesd again. It must be extenses of entotable balance.     The person (a signification as for the targetury (a); (Check and complete OHE.)     Link Nowsh to and signed in the presence of the two disintenseted etitosess whose signatures appear here:
				Signature of witness Date
				Signature of witness Date
				appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed
				Signature of notary Date NOTARIAL SEAL

State	State Resource	Line Header	State Instructions	Form
South Carolina S		Ellericader		. Notes
		Part I: Power of Attorney		1 Construction Con
			Individuals: Enter your name, SSN, and address. Enter your FEIN if you are filing for a business	
		Line 1: Taxpayer information	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).	
		Line I. Taxpayer Information	Corporations, partnerships, or LLCs: Enter the name, FEIN, and business did unerent iron yours).	
			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.	
			separately from the consolidated return, such as the SI-3. Trust: Enter the name, title, and address of the trustee, and the name and EEIN 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	* Manual the Control of the Control
		Line 2: Representative information	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	Nor NDE de our singer en dem ber ber ber ber ber ber ber ber ber ber
		Line 3: Tax matters	to All years, All periods, or All taxes will not be accepted as valid.	Intel Discourse in the second s
			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	Peri E Socializa d'Apprenditor
			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	Non-section 2 - Non-secti
			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	Annual Markania         Markania         Markania
		Line 4: Acts authorized	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/	
		Line 5: Receipt of refund checks	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	
		attorney	rs of 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 taxpaver 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	
			<ul> <li>list the name and address of each representative whose authority is revoked</li> </ul>	
			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 7: Taxpayer signature		reserted by the same representatives, both spouses must sign the power of attorney, unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization, if a joint return has been field and both taxpayers will be represented by different representatives, each taxpayer must execute their own power of attorney on separate SC2
			Corporations or associations: Only an officer having authority to bind the taxpayer may sign the SC2848.	
			Partnerships: All partners of a partnership or members of an LLC must sign unless one partner or	
			member is authorized to act in the name of the partnership or LLC. A partner is authorized to act in the name of the partnership if.	
			under state law, the partner has	
			authority to bind the partnership. You must attach a copy of the authorization. For purposes of executing the SC2848, the tax matters	
			partner is authorized to act in the name of the partnership. For dissolved partnerships, see US	
			Treasury Regulations section 601.503(c) (6).	
			Other: If the taxpayer is a dissolved corporation, deceased, insolvent, or a person for whom or by	
			whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see US Treasury Regulations	
			guarantor, receiver, executor, or administrator) has been appointed, see US Treasury Regulations section 601.503(d).	
			The representatives you name must sign and date this declaration and enter the designation (a-h)	
			under which they are authorized to practice before the SCDOR. The representatives must list one of the following in the Jurisdiction	
		Part II: Declaration of representative	column:	
			a. Attorney: the two-letter abbreviation for the state in which admitted to practice	
			b. Certified Public Accountant: the two-letter abbreviation for the state in which licensed to practice c. Enrolled Agent: the enrollment card number issued by the Director of Practice	
			d. Officer: the title of the officer	
			e. Full-Time Employee: the employee's title or position f. Family Member: the relationship to taxpayer	
			g. Tax Return Preparer: the two-letter abbreviation for the state in which the return was prepared	
			<ul> <li>Other: professional title or relationship to taxpayer</li> <li>Note: If the representation is outside the United States, state jurisdiction codes do not apply.</li> </ul>	
			Note: If the representation is outside the United States, state jurisdiction codes do not apply.	

State	State Resource	Line Header	State Instructions	Form
South Dakota	SD Form 1285			South Dakota Department of Revenue Form: 1285
		Part 1. Taxpayer Information	Name, SSN	SDOR, 445 E Capitol Ave Pierre, SD 57501
			Address	POWER of Attorney
			Phone Number, Email Address	Part L TAXPAYER INFORMATION
		Part 2. Power of Attorney	Add	Taxpayer Name FEIN or last 4 of SSN
			Remove	Address
			Change	City State Zip Code
			Name of POA	Phone Number Email Address
			Address	
			Phone Number, Email Address	Port IL POWER OF ATTORNEY  Add—creates or appoints a new power of attorney authorizing the appointee(s)
		Part 3. Authority Granted	Full Authority	<ul> <li>Remove—ends the power of attorney for the appointee(s) - Go to Part V)</li> <li>Change—modifies the power previously granted to the appointee(s)</li> </ul>
			Limited Authority	Name of Person Given Power of Attorney
		Tax Matters	Tax/License Type	Address
			listed License Number	City State Zip Code
			Effective Date of Authority	
		Part 4. Optional Elections	Authorization to receive all correspondence, incuding refunds form the Department	Port III. AUTHORITY GRANTED I appoint the above person, and anyone included on the attachment, to represent me as attorney-in-fact before the South Dakota Department of Revenue. It is my responsibility to keep my appointee informed of my tax and non-tax matters administered by the Department. Understand the Department does not send copies of all correspondence
			Authorization to communicate by email	to my appointee. (For exception, see "Part IV. Optional Elections") This power of attorney shall not be affected by disability of the principal.
		Part 5. Expiration Date and Signature	Expiration Date	I grant full authority to the appointee(s). The appointee(s) is authorized to perform all acts I can perform with my tax and non-tax matters administered by the Department.
			Taxpayer Signature before a notary	Check this box if the appointee(s) is not authorized to sign tax returns. I grant limited authority for specific tax types, periods and/or duties (check only the boxes that apply). By
		Part 6. Notarization	Notary	checking the boxes, the appointee(s) will be authorized to act on my behalf only for the indicated tax matters. If I do not indicate a specific year or period for a selected tax type, I am granting authority for all years or periods. [] Check this box if the appointee(s) is not authorized to sign tax return(s).
				SELECT     TAX / LICENSE TYPE     LISTED LICENSE NUMBER(5)     EFFECTIVE DATE OF AUTHORITY       Sales/ Use Tax
				Part IV. OPTIONAL ELECTIONS 1. Authorize primary appointee to receive all correspondence, including refunds, from the Department.
				I elect to the have South Datota Department of Revenue send the primary appointer all refunds, legal notices, and correspondence about the tax and nontax debt matters specified in this document. By making this election, Lundestand that I vill no longer receive anything - including refunds and legal notices. From the Department and my primary appointer with rever to m my behalt.
				2. Authorize appointee to communicate by email.     I authorize the South Dakota Department of Revenue to communicate by email with my appointee. I     understand private tacta data about me will be sont over the internet. I accept the risk my data may be     accessed by someone other than the internded recipient. Lagree the South Dakota Department of Revenue is     not lable for any damages I may have as a result of interception.     Port V. EXPIRATION DATE AND SIGNATURE
				Expiration Date (If no date is provided, this power of attorney and optional elections are vaid until removed) This power of attorney and elections are not valid until this document is signed by the taxpayer before a notary and
				received by the Department.  Printed Name Tike (flappicable)

	Printed Name Title (It applicable)
	Tapayer's signature (corporate officer, partner or fiduciary) Date
	Part VI. NOTARIZATION
	State of
	County of:
	On this theday of20before the undersigned, a Notary Public for the State ofpersonally appearedk nown 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 thisday of, 20,
	Notary Public
	My commission expires on

State	State Resource	Line Header	State Instructions	Form
ennessee	TN POA			Print Reset
		PART 1 Power of Attorney		TENNESSEE DEPARTMENT OF REVENUE POWER OF ATTORNEY
		1. Taxpayer Information	Taxpayers Name and Address	PART 1 Power of Attorney (Please type or print.)
			Account Number	Taxpayer Information (Taxpayer must sign and date this form on line 6.) Taxpayer name and address     Account number(s)
			Telephone Number	Daytime telephone number
		2. Representative	Name and Address	hereby appoints the following representative as attorney-in-fact:
		•	Telephone Number and Email Address	Representative (Representative must sign and date this form on page 2, Part II.)  Name and address
		3. Tax Matters	Type of Tax	Telephone No: ( _ )
			Years or Periods	E-mail address:
			The representative is authorized to receive and inspect confidential tax	
		4. Acts Authorized	all acts that I can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks.	to represent the taxaper before the Tennessee Department of Revenue for the following tax matters:           3. Tax Matters           3. Tax Matters         Type of Tax (Sales and Use, Franchise, Excise, etc.)         Year(s) or Period(s)           4. Acts AuthorizedThe representative is authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described in line 3, for example, the authorized to sign any agreements, consents, or other documents. The authorized cont include the power to receiver feature feature device.
		5. Notices and Communication	Notices and other written communications will be sent to the first representative listed in line 2	5. Notices and CommunicationNotices and other written communications will be sent to the first representative listed in line 2.
		6. Signature of Taxpayer	If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.	trator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.           Signature         Date         Title (if applicable)
		PART II Declaration of Representative	The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation under which the representative is authorized to handle matters before the Department of Revenue	Print Name RV-F0103001 (Nex. 2-16)
			Signature	
				PART II Declaration of Representative
				Under penalties of perjury, I declare that:    I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and I am one of the following designations: a. Atomety or Certified Public Accountant b. Officer or Certified Public Accountant b. Officer or Unit me employee of the taxpayer C. Other
				If this declaration of representative is not signed and dated, the power of attorney will be returned.
				Designation Insert above letter (a-c) Jurisdiction (state) Signature Date
				Please mail this form to: Tennesseo Department of Revenue Andrew Jackson Office Building 500 Deaderch: Street Nalstville, Termessea 3742

State	State Resource	Line Header	State Instructions	Form
Texas	<u>TX 01-137</u>			RESET FORM
		Taxpayer Granting Limited Power of Attorney	Taxpayer's Name and 11- digit Texas Taxpayer number	Limited Power of Attorney Puppers - Thom studies specific table ynaptiments for targayers to designed specific to represent them before the Toxas Completer of Autoparts. Bee Toxas Tax Code Section 111.023 You may use the form to grant authority to an attorney, accounter or other representative to and behalf or all acceleration matters. Type volces to use this them, provide all the information requestictly will return incomplete forms.
		Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Taxpayer (Agent)	Agent Name, 11- digit Texas Taxpayer number	Tazpayer Granting Limited Power of Attorney         Stage transmission           [head transmission]         Stage transmission           Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Tazpayer (Agent)         Transmission           /particular area         Stage transmission         Stage transmission
		······································	Relationship to taxpayer, Name	Relationship to tapayar (Atome, CPA, tax return program, etc.) Contact name
			Address, Phone Number	These         Phone (Areas colds and humbler)           Colg. sales and 22P colds         Exhibit address
			Email Address	Tas (perjo/hub/perio/Ferio) Periodo/Ferio) Periodo/Ferio)
				I appoint the named Agent as my true and tawful agent and attorney-in-fact to communicate with the Texas Comptroller of Public Accour (Comptroller) office) for one or more of the following purposes: (Check all that apply)
			Tax type(s)/Subtype(s)/Fee(s) , Period(s)/Report year(s)	To communicate with the Completie's office for purposes ofter than these lated below, including requesting and receiving information by teleph     email, fax, and, physical letter unlings, general information tetres or in person.     To recease and receiving information the Comprised for Co.
		I appoint the named Agent as my true and lawful agent and attorney-in-fact to communicate with the Texas Comptroller of Public Accounts (Comptroller's office) for one or more of the following purposes:	Select those that apply	to expanse and receiver my receiver instruction. The Composition is source, and to provide information as requested by the Comptoleur's     to days and file my documents, including las/file reports, applications and returns.     To sign and file my documents, including las/file reports, applications and returns.     To provide information as requested and discuss relevance lasses with regard to provide information as requested by the Comptoleur's analing provide information as requested by the Comptoleur's analing provide information as an provide information and approximation of Audit, Related and/or Examination Results.     To receive a copy of my Taxes Notification of Audit, Related and/or Examination Results.     To appointer the fitted with the provide information and regulations Results.     The appointers of the fitted with previde barries.     To appointers in the fitted with previde barries.     The appointers in the fitted with previde barries.
		Signature	If signing as an officer, director or employee of the taxpayer, I certify that my duties include administering the taxpayer's rights and responsibilities with the Comptroller's office and that I have authority to execute this limited power of attorney.	be necess account data for scharting approduction tests for the privides     the necess account data for scharting approduction tests for the privides     the necess account data for scharting the period dontified below.     be informed and the necessary and the necessary activities of the Bodys requirement to obtain records and/or certificates, to represent output to obtain records and/or certificates, to represent the necessary and the necessary activities of the Bodys requirement to obtain records and/or certificates, to represent the necessary activities of the Bodys requirement to obtain records and/or which heading the period information of the Bodys requirement to obtain records and/or which the activity and records into the schart test and the schart test and test activities and the schart test and test activities and test activities and period the necessary and test activities the schart test and test activities and test activities and period test activities and period test activities the schart test and test activities and test activities the schart test and test activities test and test activities the schart test and test activities the schart test activities test activities and period test activities test activities test activities and test activities test activities test activities test and test activities test activities test activities test activities test activities test activities test and test activities test activities test activities test activities test and test activities test activitities test activities test activities
				Prev 8-107 (Back/Im-520) Who expected date of explosition is adviced, I understand that the Compilation's office may pat under this limited power of attorney until the Compil office more set with notice of my revocation. My Agent that the power and advicing to do and perform every set moreasay and proper in the are
				offers recovers written indice of my invocation. Why April This II the power and all shring has do derived merely and receases and poper in the set any of the powers descrete above, and its all could obly provided its first indication for print indices the right indication of print powers and received and its merely and and approximate the second second above. The second second above the second second above the second second above the second second above the second second second above the second secon
				Priorie (Area code and number) Address (Breek city, state and ZIP code)
				Tite Email address
				You have certain rights under Chapters 552 and 550 Covernment Codes, to every expand, and comparison and and only ou. To regard information in reviews or to regard and one control on and the 200 525 5656.
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tate	State Resource	Line Header	State Instructions	Form
Utah	<u>TC-737</u>			Utah State Tax Commission 210 N 1950 W, SLC, UT #134 + tax.utah.gov + 801-297-2920 + fax 801-297-3573 TC-737
		1. Taxpayer Information	Name, ID Number	Power of Attorney and Declaration of Representative Rev. 1/21
			Address	Taxpayer Information (Provide information for only one taxpayer per form)     Name     Identification number(s)
			Telephone Number, Fax	Address Daytime telephone number(s)   Fax number
			Email Address	City State ZIP Code Email address
		2. Representative(s)	Name and Address	2. Representative(s)
			Telephone Number, Fax, Email	I hereby appoint the following representative(s) as attorney(s)-in-fact: (attach additional pages if needed) Nume and address Telephone:
		3. Tax matter(s)	Tax Type, SSN	Fax number: Email
			Year(s) or Period(s)	Name and address Telephone: Facuration Faculty
			Appeal Number(s)	Enal:
		4. Acts NOT Authorized	Check only the boxes of those acts for which authority is NOT given)	3. Tax matter(s) This declaration authorizes the representative(s) to receive and inspect my confidential tax information and, to the extent not limited in
		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.	section 4 below, to perform any acts that I can with respect to the tixe matire(s) listed below in this section. This power does not include the power to receive funds, substitutior or application another representative, or disclose confidential tax information to other parties. Tax Type Social Security/Account Number Year(s) or Period(s) Appeal Number(s)
				Acts NOT Authorized (Check only the boxes of those acts for which authority is NOT given)     My representative(s) is NOT authorized to perform the following acts which would otherwise be authorized:     Sign returns
				5. Authorized Signature Unises 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 yearsheritods covered in this document. Check this box if you do not wish to revoke all prior power(s)-of-attorney.
				Tapoger signature Prinname 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.
				Representative signature Trife Date

State	State Resource	Line Header	State Instructions	Form
Vermont	<u>PA-1</u>			Vermoni Department of Taxes, 133 State Street, Montpeller, VT 05631-1401
		Line 1	Print the name and address of the Taxpayer.	for use by Individual's Businesses, Estates and Trusts PA-1
		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.	TaxPayer         Image: Control of the second s
		Line 3	Print the name of the Agent.	AGENT   A. Telephone Number of Agent   A. Telephone Number of Agent
		Line 4	Print the telephone number of the Agent.	S. Address of Agent
		Line 5	Print the address of the Agent.	<ol> <li>The Tappayer hereby appoints the above-named person as agent for the Tappayer and authorizes said agent to perform the following acts on behalf of the Tappayer.</li> </ol>
		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.	(Check all applicable boxes)     Route box Tangengin's returns which have been filed with the Department of     Tangengin's returns which have been filed with the Department of     Tanse     State of Vermont: takes and a limitimation regarding     Department of Tanse section in the State of Vermont state tax neturns     with Vermont of Tanse section in thomat conferences     with Vermont of Tanse section in the State of Vermont state tax netures     with Vermont of Tanse section in the State of Vermont state tax netures     Tangenging is tax netures and velocities     Tangenging is tax netures and velocities     Tangenging is tax netures and velocities
		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".	Negotiate the assessment and payment of tax kabilities
		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".	All prior powers of attorney on like with the Department of Taxes are herby revoked except:      SIONATURE      Synuture of Individual Techniyer on Line 1      Date      T1. Signature of person subnotced to sign for Entity Techniyer      Date      12. Printed name and title of person signing POA for Entity Techniyer
		Line 9	List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.	ATTESTATION OF AGENT I hereby attest that: I accept accontinent as spent for the Tacouver.
		Line 10	Signature of person on Line 1 if an individual Taxpayer.	Indicestant dy bles under the subject of the s
		Line 11	Signature of person signing for an entity Taxpayer.	13. Signature of Agent (person on Line 3) Date
		Line 12	Print the name and title of person signing for an entity taxpayer.	From PA-1 Rec (913
		Line 13	Signature of Agent and date agent signed.	

State	State Resource	Line Header	State Instructions	Form	
Virginia	PAR 101	Section 1 - Taxpayer Information	Individual - If the tax matter involves a joint return and you and your spouse are designating the same representative, provide your spouse's name and social security number.	Form PAR 101 Virginia Power of Attorney and Declaration of Representative	Virginia Tax P. O. Box 1115 Richmond, VA 23218-1115 Individual fax: (804) 254-6113 Business fax: (804) 254-6111
			Sole Proprietor - For business tax matters, enter your name and the federal employer identification number for your business.	This is a legal document. If this Form PAR 191, Prover Altorney and Declaration Information, or is lingbils, it will be denied. Autoristic donote required fields. Read the instructions care 1. Taxpayer Information Taxpoyer Name (individual, Business, or Pduckiery)	n of Representative is not signed and dated, lacks complete shully before completing this form.
			Corporations, Partnerships, or Associations - Enter the legal name of the organization and the organization's federal employer identification number. If the tax matter involves a consolidated or a combined tax return filed for a corporation, do not attach a list of subsidiaries or affiliated corporations to this form. Only the parent corporation's information is required in Section 1. A subsidiary or affiliate must file its own PAR 101 for returns that it files separately.	2. Maintain or Revoke Prior Authorization Maintain authorization for the appent listed below To the same target matter occered by the internet occered by the Igencely appent name, address, ZIP Code, and date grant	Daytime Tolephone Number     L     Daytime Tolephone Number     Alternative Polephone Number     Dayternative Tolephone Number     Dayternative Tolephone Number     Dayternative Tolephone Number     Status Copy of the power of attorney tom.)
			Fiduciary/Trust - Enter the name and federal employer identification number of the trust, and the telephone number and email address of the trustee. The trustee must sign the form.	<ol> <li>Tax Matters – Taxable years or periods may designate at least one tax type and taxable year Annual Income Taxes Only – Individual, Corporat</li> </ol>	ever of attomy without nearing another requestrations, and a copy of the power with RFUXCRE locates the bit, if you do not taken a copy of the power of attomay data purelet. Incle extends more than 3 years into the future. You must particle. <b>a</b> , Pase-Horough Entity, Filuciancy, or Estate Tax Type Taxable Year of Enter "All Years" – Must be Specific
			Estate or Inheritance Tax - Applicable only for decedents whose date of death was prior to July 1, 2007. Enter the name and the social security number of the deceased taxpayer and provide the address, telephone number, and email address of the decedent's personal representative. The taxpayer's personal representative must sign and date the form.	Business, Excise, Commodity, and Other Yasse. Tax Type 15-Character Weights Tax Account Number REGURED: See Instructions	Do Not Enter "All Particip" - Must be Specific Beginning Parlod (MM/YYYY) (MM/YYYY)
		Section 2 - Revoking or Maintaining Prior Authorization	Check the box that applies. If you are naming a representative, any prior power of attorney on file with Virginia Tax for the same tax matters covered by the Form PAR 101 you are submitting will be automatically revoked unless you attach a copy of any power of attorney you want to remain in effect.	Authorized Agent (Representative Information attacked list and may not receive copies of c  Primary Representative – Must be a person; can  First Name* Address	tion. Additional representatives should be listed on an orrespondence. Automatic Correspondence Automatic Correspondence Automatic Correspondence and a consider and a consider and a consider and a consider and a consider a consider and a consider a consider a consider a consider and a consider a
			Either the taxpayer or their representative may revoke the power of attorney. This must be done in writing by submitting a copy of Form PAR 101 with "REVOKE" written on the top of the form or by sending a written request. If you wish to revoke the power of attorney for only one spouse on a joint power of attorney, this should be done by a submitting a letter to indicate which spouse is no longer represented.	Address City State City Fax Number (	Construction of any correspondence     Do NOT mail caples of any correspondence     Do NOT mail caples of any correspondence     orgen:     Construction of any commencement of any commencement     Construction of any commencement     Construction of commencement     Construction of commencement     Construction of any commencement     Do NOT mail caples of any commencement
		Section 3 - Tax Matters	Be specific. You should only grant a person your power of attorney for taxable periods for which you have a tax matter.	Laysime Telephone Number     ( )     Subgradure of Taxpayer(s) and Acknowledge     Sy signature of Taxpayer(s) and Acknowledge     Sy signations     Sy signations of Taxpayer(s) and Acknowledge     Sy signations	Email Address ment of Authorized Acts listed in Section 4 the authority to:
			You may specify taxable periods no more than 3 years into the future. Future periods are determined starting after Dec. 31 of the year in which we receive Form PAR 101. You may list the current taxable year or period and any taxable years or periods that have already ended as of the date you sign Form PAR 101.	agere to it as adjutment. - In addition, to constrain the two stads of sty Addition - To constrain the two stads of sty Addition - To constraints, sty and stats returns, or conserts to - For joint researching, business the stats and the state - For joint researching, business the state of the state - Sty and the state of the state of the state of the state - Sty and the state of the state of the state of the state - Sty and the state of the state of the state of the state - Sty and the state of the state of the state of the state - Sty and the state of the state of the state of the state - Sty and the state of the state of the state of the state of the state - Sty and the state of the state of the state of the state of the state - Sty and the state of the state - Sty and - Sty an	Incl Agent Innay increase or decreases my last sabilities and legal rights, colored fluid checks, buildings motion representative, request a declosure of tax information. Is listed in Section 1: must sign and date the fluid motion. If this form is temp particle, executive, receiver, administrative, or fusates on bahal of declosure and the other of the taxystyre. This power of attorney will or the agent. Title Date*
			Annual Income Taxes - If the tax matter involves individual, corporate, pass-through entity, or fiduciary income tax, enter the name of the tax under "Tax Type." Also use this section for composite/unified filing tax matters. If the tax matter involves estate tax or inheritance tax for a taxpayer whose date of death was prior to July 1, 2007, enter the date of death of the taxpayer in the taxable year field.	listed in Section 1	Title         Date           Toppiny, I declare I am authorized to represent the taxpayer(s)         d Apart D.) Family member or Other (provide relationship balow)           Representative Signature*         Date*

	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> <li>Your Authorized Agent is registered with Virginia Tax, and</li> <li>You provide the Authorized Agent's number, a unique</li> <li>9-character identification number assigned by us that begins with "A."</li> </ul>	
	Virginia Tax will not automatically mail correspondence to your Authorized Agent in the following situations:	
	<ul> <li>You do not provide your Authorized Agent's number, or</li> <li>You check the box indicating that you do not want correspondence automatically mailed to your Authorized Agent.</li> </ul>	
	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	Form
hington <u>CTIA</u>			Reset This Form EXC/TIA
	1. My information - taxpayer info	Taxpayer or Business Name	Confidential Tax Information Authorization
		Accoutn ID/UBI Number, Phone	I authorize the Department of Revenue to share my confidential tax information as indicated. Use this form to authorize the Department of Revenue to share your confidential tax information with a third party. You can als
		Address	use this form to authorize the Department to send confidential tax information using regular (unsecure) fax or email. 1. My information (This information will not be used to update your business record.*)
		Email, Fax	Taxpayer or business name
	2. Share my confidential tax information with the individual(s)/company listed	If you are not authorizing a third party, go to step 3. If you are authorizing an entire company or a Legislator's office, add the words "and staff." If authorizing specific people, add additional name(s) in the Authorized names/email section.	Account IDUBI number Phone City ST Zip City ST Zip City ST Zip To update your business record, go to http://doc.wa.gov and go in to your account. 2. Share may confidential tax information with the individual(s)/company listed below. If you are not authorizing at life individual to so take J. If you are authorizing an entire company or a Legislator's office, add
		By checking this box, I authorize the Department to send my confidential tax information using regular email or fax.	the words" and staff." If authorizing specific people, add additional name(s) in the Authorized names/email section. Individual or company name
		I declare, under penalty of perjury, that I am authorized to sign this form. I am listed as the real property owner or as the business owner, partner, corporate officer, or LLC member or manager in official records held by Washington State, or I have attached documentation (e.g., power of attorney, annual report, executor) that grants me the authority to sign.	Place an X in the appropriate box below: Any information for any reporting period. Any information for this reporting period. Only listed information for this reporting period. S. Send my confidential tax information by regular email and fax are not as secure, and confidential information my be intercepted by unabulandorad periods. I an even of the Department, secure message update described on page 2.1 know taxet and and fax are not as secure, and confidential information my be intercepted by unabulandorad periods. I know the Secure Classes of the Department, security and the secure classes of the Secure Cl
	5. Fax to (360) 705-6175, email to DORTAAFaxIn@dor.wa.gov or mail to address on back.	Fax, email or mail	Ideadate, under penalty of parity, that I am authorized to sign this form. I am listed as the real property owner or as the business owner, parity, compared to first.
			attached documentation (e.g. power of attorney, annual report, executor) that grants me the subtority to sign.           Trapagver signature         Title         Date           Output         Title         Date
			Print nameCity and state where signed This authorization remains in effect until revoked in writing by either party. Keep a copy for your files. To revoke this authorization, write "Revoke" across the front of this form and return it to the Department as indicated in step 5.
			5. Fax to (360) 705-6175, email to DORTAAFaxIn@dor.wa.gov or mail to address on back. For the assistance of to request this document is an alternatic format, with they inform any or or all 807-6705. Eletypes (TTY) users may use the Wathington Reity Service by calling 711. Rev 4 22448 (19120) Rev 2249. (19120)

State	State Resource	Line Header	State Instructions	Form
Vest Virginia	<u>WV-2848</u>			WV-2848 West Virginia State Tax Department Rev. 12/15 Authorization of Power of Attorney
		1. Principlal Information	Business of individual granting the power of attorney	Autorotation shares how same you care as this form generating some to be dry now bandler of indexedge or commonscale you have bandler for a Date Trate or card in the information you provide on this form: <u>Incommented, trates or hotobecoded</u> forms will be REJCETED. 1   PRINCIPAL INFORMATION The business or individual granting the power of attorney
			Name of Individual or Business, SSN, FEIN or Tax ID#, Phone	Print Name of Individual or Business         SSN, FEIN, or Tax. ID #         Phone #           Print Name of Sociase or Occurates Officer and Tala         SSN, FEIN, or Tax. ID #         Phone #
			Name of Spouse or Corporate Office and Title, SSN, FEIN or Tax ID#, Phone	Print Name of Spouse or Corporate Officer and Tale Addemse 2   AGENT INFORMATION The individual(s) receiving the power of attompt
			Address	Print Name of Agent SSN, Bar #, or CAF # Phone #
		2. Agent Information	Information of the individual(s) receiving the power of attorney	Address 3  EXPIRATION The powers granted by this authorization on valid until Revoked. Characterization and the powers granted by this authorization on valid until Characterization of the powers granted by this authorization of the powers granted by the powe
			Name, SSN, Bar# or CAF#, Phone Number	[demtDigyYear)     Other (explain)     4   AUTHORIZATION     4 AUDESCRIPTION OF MATTER Description of the limits of the authorization
			Address	Type Of Tax ( Account # # Incent) Month, Quarter, Or Year Of Return (Personal Incente, Extete, etc.) (Date of Death / Extete Taxes)
		3. Expiration	The power granted by this aurthorization are valid until	
			Revoked	46) ACT5 AUTHORIZED Check ONE of the Followin: UFall Authority / hearby you the agent named above authorization to act on my behalf in interactic communicating with the WV State Tax Department; to neceive confidential information concerning more, to eather period during which is mitiable for assessment/periorm of the above fisted theas; to sign and return forms; to
			Liablility	pendorbanang winci i an italian no assessing the other to a the Boover latent approx of an orban rooms, to ' and sign agreements settling matters in dispute; to assign his Power of Aborney to another person approved b in writing, and to receive (but not to endorse and cash) any checks issued by the WT rate Department. Bestrictions - Interbuy over the assent named above authorization to act for me in dealing with the WT stat
			Month/Day/Year	Department with the following restrictions:
			Other	Signature of Phropel Individual     Signature of Secure     (Signature of Corporate Officer Fire as business     (Signature of Corporate Officer Fire as business     (If any struture Sited action as as plantess     (If any struture Sited action as as as a struture of the secure of the secur
		4. Authorization		If the power of attorney is granted to a person other than an attorney or certified public accountant, the taxpayer(s) signature n be witnessed or notarized. Witness The person(s) signing as/for the taxpayer(s) Notary The person signing as/for the taxpayer(s)
		4a. Description of Matter	Type of Tax	kiare known to and signed in their presence of the two disinterested witnesses who have signed below: and deed:
			Month, Quarter, Or Year of Return	Signature of Wolness   Date Signature of Notary   Date Telephone #
		4b. Acts Authorized	Full Authority	Signature of Winness   Date NOTARY SEAL
			Restrictions	TAX OFFICE USE ONLY: REJECTED ATTACHEE NOTED
		5. Witness or Notary	Check and complete only one of the following:	
			Witness	
			Notarty	

State	State Resource	Line Header	State Instructions	Form
Wisconsin	Form A-222			Important - to ensure this form works property, serie it to your compiler before compilering the form.
		Part 1 – Taxpayer Information	Individuals: Enter your name, address, social security number or Wisconsin tax account number, telephone number, and email address in the space provided. If a joint return is involved, and you and your spouse are designating the same representative, enter your spouse's name and social security number.	Viscosita Digermant         Ferm A-222           Pert 1 - Tappyre Information            Late rank to denses take         Ferd rank         O subler           Spansh late rank         Spansh late rank         Spansh late rank           Spansh late rank         Spansh late rank         Spansh late rank
			Corporation or partnership: Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address.	Op         Bala         Dy-sink         Distance (union)           Part 3 - Representative(s)
			Trust: Enter the name, address, federal identification number or Wisconsin tax account number, telephone number, and email address of the trust.	Part 3 - Representative is an Entity or Individual (check one) Check free if you want to ganet authority to an antifer entity or firm and complete Part 3A ONLY Check free if you want to ganet authority to a specific individual() and complete Part 3B ONLY Part SA - Entity or Firm
			Estate: Enter the name, address, federal identification number or Wisconsin tax account number, telephone number, and email address of the estate.	Endys high street         Phore sources           Contract's bit stream         ( )
			Other entity: Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address.	Maing colores         Get m /
			Note: If you have been assigned a Wisconsin tax account number by the Wisconsin Department of Revenue, enter the middle 10-digit numbers in the appropriate box.	biolitati la forma biolitati la forma de la companya de la compa de la companya de la companya
		Part 2 – Representative(s)	Check one box to indicate whether you are appointing a new or additional representative or revoking authority of a representative.	Cry   Butu   25 units
			If you are appointing a new or additional representative, complete Parts 3, 3A or 3B, 4, and 5. The Power of Attorney form will remain valid unless you revoke it.	Add (n. 100)  Add (n. 100)  Form A-22  Form A-2  Form
			If you are revoking authority of your representative, skip Parts 3 and 4 and complete Part 3A or 3B and Part 5. Note: DOR will revoke your representative's access to your My Tax Account (MTA) portal in DOR's computer system.	Petri Ma - Confinition Tentinal's for same East address East address
		Part 3 – Representative is an Entity or Individual	Check one box to grant authority to an entity or individual.	Cry         State         Zp come           If mocking a representative's authority, skip Part 4 and sign and date the form.         Part 4 – Pail or Limited Authority (check one)
			If granting authority to an entire entity or firm (e.g., law or accounting firm), complete Part 3A. You are authorizing DOR to discuss confidential information with all employees of the entity or firm. If an employee leaves the firm, DOR will no longer discuss confidential information with the former employee.	I grant full authority is the representative(s) - The representative(s) name above has full authority to perform any and respect to matters lation the dispersion of the suspective) can and regret produce inducing receiving conditional whole to be dispersion. Where if grant authority is not require any automatic term in the submitter of the authority of the dispersion of the submitter of the authority of the submitter of th
			If granting authority only to a specific individual(s) (e.g., sibling or accountant), complete Part 3B. You are authorizing DOR to discuss confidential information only with such individual(s).	Existe Taxes     Taxes     Morax Cett     Property Taxes     Other (resorab below)
		Part 3A – Entity or Firm	Enter the entity's legal name, mailing address, and phone number. Provide the first and last name of a primary point of contact at the firm and their email address.	Part 5 – Signature of Taxpayer(s) I individual that the analysis of the Parent of Alternary date and relates the distance of a granular property controlly and they of the mitte specific lines and and the state of them to do as a first provided for under Witcomain the line I and a photocopy. Issued copy, and/or electronic copy of this form has the same authority as the aspect original.
		Part 3B – Individual	Enter each individual's name, mailing address, email address, and phone number. Attach additional pages if needed.	If signed by a corporate officer, general parties, managing member of facilitations on behalf of the trappyor, I curify that I he authority is searche the Parser of Attorney on behalf of the trappyor.           Figurate         Time         Same           Signate ne         Time         Same
		Part 4 – Full or Limited Authority	Check only one box to grant authority to the representative. Full Authority – Check the first box to grant full authority to your representative for matters before the	Note: All notices that are automatically generated by the department's computer system (e.g. Notice of Amount Due or No RelundOffhet) will be sert only to the targayer. Representatives may access copies of mort notices through My Tak Account targayer authorizes online access to the representative. If the representative due to the target month at target register to the target of target
			department	request copies from the department employee they are working with, or request copies of tapager records at <u>those lower re</u> at <u>contragest</u> /AdSite:request.seps.

	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> <li>Sales and Use Taxes – Sales tax, use tax, premier resort area tax, and local exposition tax</li> <li>Excise Taxes – Alcohol beverage tax, motor fuel tax, cigarette tax, and tobacco and vapor products taxes</li> <li>Nontax Debt – Debt of other agencies the department has authority to collect</li> <li>Other – Unclaimed property</li> </ul>	
	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> <li>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.</li> <li>Estate or trust: A personal representative or trustee must sign</li> <li>Partnerships: All partners must sign unless one partner is authorized to act for the partnership</li> <li>Corporation or any other entity: A corporate officer or person having authority to bind the entity must sign</li> </ul>	
	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	Form
yoming	ETS Form 150			
		Information Needed	Sales/Use Tax License Number	Wyoming Department of Revenue
			Revenue Identification Number	122 W. 25th Street, Herschler Bldg. Cheyenne, Wyoming 82002-0110
			Business'/Owner's/Taxpayer's Name	http://revenue.wyo.gov
			Mailing Address	Excise Tax Division Limited Power of Attorney
		To Whom It May Concern	Name of Appointee	Sales/Use Tax License Number:
		Tax Matters	Tax Type (Sales, Use, Estate, Cigarette, etc.)	Revenue Identification Number: Business'/Owner's/Taxpayer's Name:
			Document Requested (Tax returns - specify form #, written determinations, notices, etc.)	Mailing Address:
			Year(s) or Period(s)	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:
		Signature	Authorized by (Individual Business – Owner; Corporation – Major Officer; Partnership – Partner; LLC or LLP – Member or Manager)	Tax Type (Sales, Use, Estate, Ocument Requested (Tax returns - specify Cigarette, etc.)         Year(s) or           Form #, written determinations, notices, etc.)         Period(s)
			Title, Phone Number and Date	
		Notary	Witness info and signature	
				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: <u></u>
				(Individual Basiness – Owner, Corporation – Major Officer; Printeolog – Partner; LLC or LLP – Member or Minager) Phone Number: Date:
				The foregoing document was acknowledged before me by
				tinis aay of, 20, Witness my hand and official seal,
				(Notary Public). My commission expires
				Excise Tax Division, Herschler Bldg, 122 W.25 <sup>4</sup> Str. 2 <sup>4</sup> Floor West Cheyenne, WY 82002-0110
				Effective 4/25/11 ETS Form 150