



NOTE: Failure to complete all requested information will result in this form not being valid and will delay the effective date of the Power of Attorney.

**Please type or print**

**1. TAXPAYER INFORMATION. Taxpayer(s) must sign and date this form on page 2, section 8.**

Last name or company name	Your first name/middle initial	<b>Social Security Number</b> ●	Employer Identification Number
Spouse's last name	Spouse's first name/middle initial	<b>Social Security Number</b> ●	State Tax Permit Number
Current mailing address (number and street, apartment, lot or suite number) or PO Box			Daytime Telephone Number
City, State, ZIP			<input type="checkbox"/> check if new telephone number

check if new address

**2. REPRESENTATIVE(S).**

Name	PTIN, FEIN, OR SSN (MUST BE INCLUDED)
Address	Telephone Number
City, State, ZIP	Fax Number
<input type="checkbox"/> check if new address <input type="checkbox"/> check if new telephone number	E-Mail Address
Name	PTIN, FEIN, OR SSN (MUST BE INCLUDED)
Address	Telephone Number
City, State, ZIP	Fax Number
<input type="checkbox"/> check if new address <input type="checkbox"/> check if new telephone number	E-Mail Address
Name	PTIN, FEIN, OR SSN (MUST BE INCLUDED)
Address	Telephone Number
City, State, ZIP	Fax Number
<input type="checkbox"/> check if new address <input type="checkbox"/> check if new telephone number	E-Mail Address

The above representatives are hereby appointed as attorney(s)-in-fact to represent the taxpayer(s) before the Iowa Department of Revenue for the following tax matter(s):

**3. TAX MATTERS.**

Type of Tax (see below for options)	Period(s)	BEGINNING	to	ENDING
		MM/YY		MM/YY

**Tax Type Options:**

- |                    |                       |
|--------------------|-----------------------|
| Individual Income  | Fiduciary             |
| Corporation Income | MVF, EPC              |
| Inheritance        | Franchise             |
| Withholding        | Partnership           |
| Sales and Use      | Other (specify) _____ |

**Periods must be specifically identified.** For inheritance, estate, or generation skipping tax, enter the decedent's date of death.

**4. ACTS AUTHORIZED.** The representatives are authorized 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 section 3, for example, the authority to sign any agreements, consents, or other documents and to represent the taxpayer(s) in any informal and formal proceeding involving the department. The authority does not include the power to receive refund checks (see section 5 below), the power to substitute another representative unless specifically added below, or the power to sign certain returns. List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

**NOTE:** In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

**5. RECEIPT OF REFUND CHECKS.** If you want to authorize a representative named in section 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s):

**6. NOTICES AND COMMUNICATIONS.** Original notices and other written communications will be sent to you and a copy to the first representative listed in section 2.

**7. RETENTION/REVOCAION 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 Iowa 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.**

**8. SIGNATURE OF TAXPAYER(S).** If a tax matter concerns a joint return, **both** husband and wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL NOT BE VALID AND THE FORM WILL BE RETURNED TO YOU.**

_____ Signature	_____ Date
_____ Print Name	_____ Title
_____ Signature	_____ Date
_____ Print Name	_____ Title

Do **NOT** attach this form to a return unless it is an IA 706 or IA 1041. Instead, please:

**mail this form to:**

**or**

**fax this form to:**

Registration Services  
Iowa Department of Revenue  
PO Box 10465  
Des Moines IA 50306-0465

515/281-3906