

POWER OF ATTORNEY (POA) FOR KENTUCKY TAX MATTERS

Register New POA
 POA Address Change
 Renew POA
 Cancel POA

Taxpayer(s) Name(s) (Print/Type) Address _____ City, State and ZIP Code _____	Taxpayer's Social Security No(s). SSN _____ SSN _____ Business Taxpayer's Federal ID No. FEIN _____ - _____ Taxpayer's Daytime Telephone No. () - _____	<p style="text-align: center;">For Revenue Use Only</p> Revenue File No _____ Receipt Date _____ Revocation Date _____ Expiration Date _____
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hereby appoint(s) the following individual(s):

2. Power of Attorney Name(s) and SSN or FEIN	Address	Telephone Number
POA Name (Print/Type) _____ SSN/FEIN _____	City _____ State _____ ZIP Code _____	() - _____
POA Name (Print/Type) _____ SSN/FEIN _____	City _____ State _____ ZIP Code _____	() - _____
POA Name (Print/Type) _____ SSN/FEIN _____	City _____ State _____ ZIP Code _____	() - _____

as an agent to represent the taxpayer(s) before any office of the Kentucky Revenue Cabinet (KRC) for the following tax matter(s). **Type of tax must be specified.** Tax years or periods are optional except for inheritance tax. Date of death must be reported for inheritance tax matters. If this case is assigned to the KRC's Division of Collections, specify the Collection Case Number in appropriate block.

<p style="text-align: center;">(Required)</p> <p style="text-align: center;">Type of tax and account number (Individual, corporate, sales and use, etc.)</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Tax Type/Account No.</td> <td style="width: 50%;">Tax Type/Account No.</td> </tr> <tr> <td>1. _____</td> <td>2. _____</td> </tr> <tr> <td>3. _____</td> <td>4. _____</td> </tr> </table>	Tax Type/Account No.	Tax Type/Account No.	1. _____	2. _____	3. _____	4. _____	<p style="text-align: center;">(Optional)</p> <p style="text-align: center;">Tax year(s) or period(s) mm/dd/yy – mm/dd/yy</p> <p style="text-align: center;"><i>Required only if information to be disclosed is limited to specific tax periods</i></p> <table style="width: 100%;"> <tr> <td style="width: 50%;">1. _____</td> <td style="width: 50%;">2. _____</td> </tr> <tr> <td>3. _____</td> <td>4. _____</td> </tr> </table>	1. _____	2. _____	3. _____	4. _____
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3. _____	4. _____										

For Collection Cases Collection Case Number(s) ►

The agent is authorized, subject to revocation by the taxpayer, to receive confidential information and to perform any and all acts that the taxpayer can perform regarding the above specified tax matters (excluding the power to receive refund checks). List any POA limitations below. Indicate if you are granting the agent the power to sign the return.

- Send **originals** of all notices and all other written communications in proceedings involving the above tax matters to the representative or agent first named above, and a duplicate copy of all notices and all other written communications to the taxpayer named above, or
- Send **copies** of all notices and all other written communications that are addressed to the taxpayer(s) regarding the above tax matters to:
- 1. the representative or agent first named above, or
 - 2. names of not more than two of the representatives or agents named above.

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Kentucky Revenue Cabinet the same tax matters and years or periods covered by this power of attorney, except the following: _____

(Specify exceptions and to whom granted, date and address.)

Taxpayer(s) Signature

Title (if applicable)

Date

INSTRUCTIONS FOR DESIGNATING POWER OF ATTORNEY (POA) FOR KENTUCKY TAX MATTERS

GENERAL INFORMATION

Kentucky Revised Statute 131.190(1) in part provides that the Kentucky Revenue Cabinet (KRC) furnish any taxpayer or his properly authorized agent with information regarding the taxpayer's own tax return.

Revenue Form 12A201, Power of Attorney (POA) for Kentucky Tax Matters, must be completed and filed with the KRC in order to designate a person(s) to act on your behalf as an authorized agent regarding specific tax matter(s). This form will allow KRC officials to discuss and provide confidential tax information to your tax practitioner, attorney, certified public accountant, return preparer or other person(s) you may choose to be an authorized agent(s).

You may designate a new authorized agent or designate an additional authorized agent(s) at any time by completing and filing Revenue Form 12A201. Authorizing a new agent for the tax matter in question will revoke the original POA unless otherwise specified.

You may revoke an existing POA by filing a new Form 12A201 and requesting cancellation. **A POA will remain valid until the end of the month two years after execution.** The KRC will notify you of the upcoming expiration of a POA designation.

Authorized agents may withdraw from representation by filing a statement with the KRC.

INSTRUCTIONS

Check one box at the top of the page to designate a POA, to renew or cancel a POA, or to make an address change.

Part 1

Enter your name, address, daytime telephone number and Social Security number (and/or federal employer identification number if applicable) in the space provided.

If the POA relates to an individual income tax matter and you filed a joint or combined return, enter your spouse's name and Social Security number if you are both designating the same POA. A separate Revenue Form 12A201 is required if your spouse wishes to designate a different POA.

If you are designating a POA for a corporation or partnership, list the business name and FEIN, along with your name and Social Security number.

Part 2

Enter the name(s), Social Security number or FEIN, address and daytime telephone number of the POA(s) you designate to represent you before any office of the KRC.

List type tax, account number and tax year(s) or period(s) if applicable, for which your POA is authorized to act on your behalf. The date of death is required for inheritance tax matters. You may limit the disclosure of information to specific tax periods by listing those periods for which your POA is authorized. If the authorized agent is representing you in a collections matter, enter the collections case number in the applicable area.

List all powers that you want excluded from your POA in the area provided. Additionally, indicate if POA has the power to sign your return.

Check appropriate box for mailing of all notices and written communication from the KRC.

If you are designating an additional POA, your original POA must be listed in the applicable space. If the original POA is not listed, the new POA will revoke the original for like tax matters and periods.

Note: Remember to sign and date Revenue Form 12A201 in the space provided.

Internal Revenue Service Form 2848, Power of Attorney and Declaration of Representative, may be used as a replacement to this form, **provided it specifies it is for Kentucky tax purposes.**

TAXPAYER ASSISTANCE

Assistance in completing Revenue Form 12A201, Power of Attorney (POA) for Kentucky Tax Matters, may be obtained by calling the Taxpayer Registration Section, (502) 564-3306, or by visiting any one of the following Kentucky Taxpayer Service Centers.

Ashland

134 Sixteenth Street, 41101-7670
(606) 329-2223

Bowling Green

1502 Westen Avenue 42104-3356
(502) 843-5470

Corbin

1707 18th Street, Suite 5, 40701-8676
(606) 528-3322

Frankfort

200 Fair Oaks Lane, 40620-0001
(502) 564-4580
(502) 564-3058 (Telecommunication Device for the Deaf)

Hazard

233 Birch Street, 41701-2179
(606) 439-2388

Hopkinsville

105 Hammond Plaza
4011 Ft. Campbell Blvd., 42240-4929
(502) 887-2521

Lexington

301 East Main Street, Suite 500, 40507-1556
(606) 233-3837

Louisville

620 South Third Street, Suite 102, 40202-2446
(502) 595-4512

Northern Kentucky

Kentucky Executive Building
2055 Dixie Highway
Fort Mitchell, 41011-2648
(606) 292-6603

Owensboro

311 West Second Street, 42302-0734
(502) 686-3301

Paducah

Paducah Bank Building, Suite 306
555 Jefferson Street, 42001-1001
(502) 444-8148

Pikeville

1279 North Mayo Trail, 41501-8230
(606) 437-4075

Mail completed form to:

Kentucky Revenue Cabinet
Taxpayer Registration Section
P.O. Box 299
Frankfort, Kentucky 40602-0299

or fax to: Taxpayer Registration Section
(502) 227-0772