



**TAX INFORMATION AUTHORIZATION  
and  
POWER OF ATTORNEY FOR REPRESENTATION**

<b>FOR OFFICE USE ONLY</b>
Date Received

• Please print using blue or black ink. • See instructions on the back.

Taxpayer Name		Identifying Number (SSN, BIN, FEIN, etc.)	
Spouse's Name, if joint return		Spouse's Identifying Number (SSN)	
Address	City	State	ZIP Code

Check only one:

- Tax Information Authorization:** This form allows the department to disclose your confidential tax information to whomever you designate. Check if you only want to have your tax information disclosed to the person, agency, or organization you designate.
- Power of Attorney for Representation: (See qualification requirements on the back).** Check if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate must meet the qualifications listed on the back of this form.
- Title and license number of representative: \_\_\_\_\_
  - List any specific additions or deletions to the acts otherwise authorized above: \_\_\_\_\_

**I hereby appoint the following person as designee or representative for TAX YEAR(S) \_\_\_\_\_ :**

Name	Telephone Number ( )	Fax Number ( )
Mailing Address	City	State ZIP Code

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, **or**
- Specific tax matters. Enter tax program name(s) (see instructions): \_\_\_\_\_

This authorization form automatically revokes all earlier tax authorizations and all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here \_\_\_\_\_. **Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.**

**SIGNATURE OF TAXPAYER(S)**

If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. I certify that as a corporate officer, partner, fiduciary, or other qualified person signing on behalf of the taxpayer(s), I have the authority to execute this form. The individual signing this form acknowledges notice of the following provision: Actions taken by a designated representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.

Signature <b>X</b>	Print Name	Date
Title (if applicable)	Daytime Telephone Number ( )	
Spouse (if joint representation) <b>X</b>	Print Name	Date

150-800-005 (Rev. 11-03)

**Qualifications for representation are on the back →**

Please complete the following, if known (for routing purposes only):  
 Revenue Employee: \_\_\_\_\_  
 Division/Section: \_\_\_\_\_

**Send to:** Oregon Department of Revenue  
 955 Center St NE  
 Salem OR 97301-2555

**If this tax information authorization or power of attorney form is not signed, it will be returned.**

## ADDITIONAL INFORMATION

This form is used for two purposes:

- **Tax Information Authorization.** Allows the department to disclose your confidential tax information to whomever you designate. That person may inspect and/or receive information relating to your liability for taxes, interest, penalty, or other charges for the tax years and tax programs you have indicated. This person will not receive the original notices we send to you, including notices of deficiency, assessment, or refund adjustments.
- **Power of Attorney for Representation.** This is your notice to the department that another person is authorized to represent you. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to, providing information, preparing, signing, executing and filing reports and returns, inspecting reports or returns on file, executing extensions of statutes of limitations, and executing closing agreements.

Programs administered by the department include: Personal Income Tax, Elderly Rental Assistance, Corporation Tax, Estate and Trust Income Tax, Inheritance Tax, TriMet

Transit District Self-Employment Tax, TriMet Transit District Payroll Tax, Lane Transit District Self-Employment Tax, Lane Transit District Payroll Tax, Payroll Withholding Tax, Timber Tax(es), and Other Agency Accounts. List the specific tax program(s) that you are authorizing on the front of the form.

This power of attorney is effective on the date signed. Authorization terminates when the Oregon Department of Revenue receives written revocation notice or a new form is executed (unless the box on the front is checked indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (i.e., personal representative, trustee, guardian, conservator), original notices of deficiency or assessment will be mailed to the taxpayer at the address on the front of this form, as required by law.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Oregon tax. Fiscal years should be listed by year end date.

To designate a tax matter partner or shareholder under ORS 305.242 and OAR 150-305.230(1) and (2), include the name of your partnership or S corporation in the taxpayer name area.

## QUALIFICATIONS TO REPRESENT TAXPAYER(S) BEFORE DEPARTMENT OF REVENUE AND TAX COURT MAGISTRATE DIVISION

Under ORS 305.230, a person must meet certain qualifications in order to represent you. The following persons may represent you before the Oregon Department of Revenue or before a Tax Court Magistrate in matters relating to:

### 1. All tax programs:

- An attorney (qualified to practice law in Oregon), or
- A certified public accountant (CPA), public accountant (PA) (qualified to practice public accountancy in Oregon), and their employees, or
- An IRS enrolled agent qualified to prepare tax returns in Oregon, or
- A designated employee of the taxpayer.

### 2. Income tax issues:

- All those listed in (1), plus
- A licensed tax consultant (LTC) or licensed tax preparer (LTP) (licensed by the Oregon State Board of Tax Practitioners), or
- A shareholder designated by the S corporation, or
- A general partner designated by the members of a partnership.

### 3. Ad valorem property tax issues:

- All those listed in (1), plus
- A licensed real estate broker or a principal real estate broker in Oregon, or

- A certified, licensed, or registered appraiser in Oregon.

### 4. Small claims cases:

- All those listed in (1), (2), or (3) for the tax programs listed, or
- Any other person designated by the court.

Out-of-state tax practitioners do not meet the qualifications to represent you before the magistrate or the department under ORS 305.230. They are limited to providing and receiving confidential information on your behalf. However, out-of-state CPAs and attorneys may contact their respective regulatory bodies in Oregon (Oregon Board of Accountancy or Oregon State Bar) for information on becoming qualified to practice in Oregon. If your out-of-state designee receives authorization to practice in Oregon, please attach proof.

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to both the department and the Tax Court Magistrate, unless the department is satisfied that the individual does, in fact, have authority to represent you. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.