

# Power of Attorney

Read the instructions on the back before completing this form.

<b>Print or Type</b>	Taxpayer's name (person or business)		Social Security or Minnesota tax ID number (or federal ID number)	
	Spouse's name (if a joint return)		Spouse's Social Security number (if a joint return)	
	Street address			
	City	State	Zip code	
<b>Expiration date</b> (If a date is not provided, this power of attorney is valid until revoked.)				<b>Check one</b> (see instructions): <input type="checkbox"/> <b>Original</b> —your first power of attorney authorizing this appointee <input type="checkbox"/> <b>Amend</b> —changes an existing power of attorney for this appointee <input type="checkbox"/> <b>Cancel/Revoke</b> —cancels a previously filed power of attorney

I appoint the following as attorney-in-fact to represent me before the Minnesota Department of Revenue. I understand it is my responsibility to keep my appointee informed of my tax matters and of any matters relating to my nontax debts that have been referred to the department for collection. I also understand that the department does not send copies of all correspondence to my appointee. (For exception, see "Election" below.)

Name of person (appointee) given power of attorney		Name of firm (if applicable)	
Street address	City	State	Zip code
Phone number		FAX number	

The appointee is authorized to provide and receive private and nonpublic information concerning my state taxes and my nontax debts referred to the department for collection, and:

**I grant full authority to the appointee.** The appointee is authorized to perform any and all acts I can perform with respect to my tax matters and to my nontax debts referred to the Department of Revenue for collection.

Check this box if the appointee **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 checking the boxes, the appointee will be authorized to perform acts on your behalf with respect to only the indicated tax matters. If a specific year or period is not indicated for a selected tax type, the powers granted will apply to all years and/or periods, both past and future:

Check this box if the appointee **is not** authorized to sign the return(s) for the tax matters indicated below.

Tax type	Year(s) or period(s)	Tax type	Year(s) or period(s)
<input type="checkbox"/> Individual income tax	_____	<input type="checkbox"/> Sales and use tax	_____
<input type="checkbox"/> Property tax refund	_____	<input type="checkbox"/> Withholding tax	_____
<input type="checkbox"/> Partnership tax	_____	<input type="checkbox"/> S corporation tax	_____
<input type="checkbox"/> MinnesotaCare taxes	_____	<input type="checkbox"/> Corporation franchise	_____
<input type="checkbox"/> Fiduciary income tax	_____	<input type="checkbox"/> Nontax debt matters	_____
<input type="checkbox"/> Other (please specify):	_____		

Comments: \_\_\_\_\_

**Election**

**Election for appointee to receive all correspondence, including refunds, from the department.** If you make this election, you will no longer receive anything—including refunds, legal notices and correspondence—from the department, and your appointee will receive it all on your behalf. To make this election, complete and attach Form REV184a to this form.

**Sign Here**

**The power of attorney is not valid until it is signed and dated.**

Taxpayer's signature or signature of corporate officer, partner or fiduciary	Print name (and title, if applicable)	Date	Phone
Spouse's signature (if joint)	Print spouse's name (if joint)	Date	Phone

**Submit a signed copy of this Power of Attorney to the Department of Revenue using one of the following methods:**

- Attach in a secure email to MNDOR.POA@state.mn.us;
- FAX to 651-556-5210; OR
- Mail to Minnesota Revenue, Mail Station 4123, St. Paul, MN 55146-4123

(Rev. 10/12)

# Form REV184 Instructions

## Purpose

You must complete, sign and return this form if you want to grant power of attorney to an attorney, accountant, agent, tax return preparer or any other person as an attorney-in-fact to perform acts on your behalf and to discuss with the department your private tax matters and matters related to your nontax debts that have been referred to the department for collection. A power of attorney is a legal document authorizing someone to act as your representative.

You may use this form for any matters affecting any tax administered by the Department of Revenue. This includes both the audit and collection processes. You may also use this form for any matters affecting any nontax debt that has been referred to the department for collection.

This power of attorney will remain in effect until the expiration date, if any, or until you revoke it, whichever is earlier.

The department *will* accept copies of this form, including those from a FAX machine.

## Original, Amend or Cancel/Revoke

Check one box to indicate your intent for filing this form.

**Original**—Check this box if this power of attorney is new and does not amend or replace any existing power of attorney on file with the department.

**If you are appointing a new power of attorney AND canceling another, complete separate Forms REV184 for each task.**

**Amend**—Check this box if you have an existing power of attorney on file with the department for the appointee and you want to make changes. When you complete this form, briefly describe the changes in the blank space provided for comments.

**Cancel/Revoke**—Check this box if you want to revoke an existing power of attorney for the appointee that is on file with the department. (*Note:* It is not necessary for you to file this form to revoke a previously filed power of attorney. If you prefer, you may revoke an earlier power of attorney by writing to the department.)

If you choose not to cancel/revoke a previous power of attorney, you are considered to have multiple representatives.

## Expiration Date

If you want the power of attorney to end on a specific date, fill in the month, day and year.

If a date is not provided, the power of attorney will remain valid until it is revoked.

## Appointee

Fill in the name, address, phone and FAX number of the person and/or firm, organization or partnership you are appointing to represent you before the department. If you fill in the name of a person and the name of a firm, you are appointing both that person and anyone else who is with that firm to represent you. If the person you are naming leaves the firm, that person is still considered to be your appointee, in addition to the firm you are naming. At any time after you file this form, if you decide that either the person or the firm no longer represents you, submit another Form REV184 that amends, cancels or revokes the original form.

## Granting Powers

Check one box to grant full or limited authority to the power of attorney. If the appointee is not authorized to sign your tax returns, check the appropriate box.

If you want to grant limited authority, you must indicate the specific tax types, periods and/or duties you want the appointee to perform. If a specific year or period is not indicated for a selected tax type, the powers granted will apply to all years and/or periods, both past and future.

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 comments.

If you **do not** want to grant authority to the appointee to sign your return, you must check the box.

## Nontax Debt Matters

If the department is attempting to collect nontax debts referred to it by other public entities, the appointee is authorized to perform any and all acts that you can perform with respect to all these nontax debts, unless you specify otherwise. To grant limited authority regarding nontax debt matters, be sure to check the appropriate box on the front of this form.

## Election for Appointee to Receive All Correspondence

Please note that as a general rule, the department does not routinely send documents to

the designated appointee. Your appointee *might* receive certain tax debt documents, but not all of them. Therefore, it is your responsibility to keep your appointee informed of your tax matters.

## To elect everything to be sent to your power of attorney rather than you

State law allows you to make an election in writing to have the department send any and all refunds, legal notices, correspondence, and tax information directly to the appointee rather than you. **This election is effective only for the authority you have granted to your appointee.** If you make this election, you will no longer receive anything from the department and your appointee will receive it all on your behalf, including any refunds.

To make this election, complete and attach Form REV184a, *Election to Receive All Correspondence from the Department of Revenue*, to this form.

## Your Signature

The power of attorney is not valid until it is signed and dated.

Your signature at the bottom of this form authorizes the individual you designate (your representative or “attorney-in-fact”) to perform any act you can perform with the department. 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.

If you are granting authority for a joint return, both signatures are required. However, only one signature is needed if you are granting powers for disclosure purposes only.

If you want to exclude granting authority to perform any of these, or other specific acts, describe those exclusions in the blank space provided for comments.

## Use of Information

The information collected on this form may be private or nonpublic data and, if so, cannot be disclosed to the public or other agencies. It will only be used for tax administration purposes or collection of nontax debts. If you do not provide all the requested information, your Form REV184 may not be processed.

## Questions?

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [Individual.IncomeTax@state.mn.us](mailto:Individual.IncomeTax@state.mn.us)

Phone: 651-296-3781 or 1-800-652-9094  
(TTY: Call 711 for Minnesota Relay)