



## Tax Information Designation and Power of Attorney for Representation

<b>Office Use Only</b>
Date Received:

Taxpayer Last Name or Business Name	First Name	Middle Initial	SSN, CAN or FEIN
Spouse's Last Name, if returns are filed jointly	First Name	Middle Initial	SSN or CAN
Address	City	State	Zip

Mark only one (the department will accept the federal form 2848, Power of Attorney and Declaration of Representative, in lieu of this document):

<input type="checkbox"/> <b>Tax Information Authorization:</b> Marking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm or organization. See Section 39-21-113 (4) (b).	<input type="checkbox"/> <b>Power of Attorney for Representation:</b> Mark this box if you want a person to "represent" you. This means the person may receive confidential information and may make tax decisions on your behalf.
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For  All Tax years or  Specific tax years/filing periods:

I hereby appoint the following person as Designee for Tax Information or Attorney for Representation:

Last Name	First Name	Middle Initial	
Mailing Address	Phone Number ( )		
City	State	Zip	Fax Number ( )
Name of business/firm (if applicable)			

Representative's title or relationship to taxpayer

Last Name	First Name	Middle Initial	
Mailing Address	Phone Number ( )		
City	State	Zip	Fax Number ( )
Name of business/firm (if applicable)			

Representative's title or relationship to taxpayer

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

All tax matters until this authorization is revoked in writing, **or**

Specific tax matters as follows (mark all that apply):



<input type="checkbox"/> State Sales Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> Partnership Income Tax	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> State Consumer Use Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> Withholding Income Tax	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> Individual Income Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> All Department-Administered Sales Taxes	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> Corporate Income Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> All Department-Administered Consumer Use Taxes	Period (MM/DD/YY-MM/DD/YY) -
<input type="checkbox"/> Fiduciary Income Tax	Period (MM/DD/YY-MM/DD/YY) -	<input type="checkbox"/> Other tax (specify)	Period (MM/DD/YY-MM/DD/YY) -

If other, please explain

**Signature of Taxpayer(s)**

- I acknowledge the following provision: Actions taken by a Power of Attorney 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.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): I am authorized to sign this form on behalf of the entity or person identified above as the taxpayer because:
  - I am the taxpayer
  - The taxpayer is a corporation, and I am the corporate officer
  - The taxpayer is a partnership, and I am a partner
  - The taxpayer is a trust, and I am the trustee
  - The taxpayer is a decedent's estate, and I am the estate administrator
  - The taxpayer is a receivership, and I am the receiver
  - Other (if none of the above, then explain what representative capacity you have for the taxpayer)
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature	Print Name	Date (MM/DD/YY)
Title (if applicable)	Daytime telephone number ( )	
Spouse Signature (if joint representation)	Print Name	Date (MM/DD/YY)

**Declaration of Representative** — I am authorized to represent the taxpayer(s) identified above for the tax matter(s) specified.

Signature	Date (MM/DD/YY)	Title
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Note: This authorization form automatically revokes and replaces all earlier tax information designations and/or earlier powers of attorney for representation on file with the Colorado Department of Revenue for the **same** tax matters and years or periods covered by this form. **Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.**

If you do not want to revoke a prior authorization, taxpayer sign here	Spouse signature if returns are filed jointly
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Please complete the following, **if known** (for routing purposes only). Otherwise, you may mail this document or submit an electronically scanned copy of the document through Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

Revenue Employee	
Division	Section
Telephone Number ( )	Fax Number ( )

Send to: Colorado Department of Revenue Denver, CO 80261-0009  
**If this tax information authorization or power of attorney form is not signed, it will be returned.**

## Instructions for DR 0145

This form is used for two purposes:

- Tax information disclosure authorization. You authorize the department to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- Power of attorney for representation. You authorize another person to represent you and act on your behalf. The person must meet the qualifications listed here. 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, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

SSN: Social Security Number

CAN: Colorado Account Number

FEIN: Federal Employer Identification Number

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid). If this tax information designation and power of attorney for representation form is used for taxpayers on a joint return, both the primary taxpayer and spouse must sign this form.

Unless the appointed representative has a fiduciary relationship to the taxpayer (for example, personal representative, trustee, guardian, conservator), an original Notice of Deficiency will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Colorado tax. List fiscal years by year end date.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the local jurisdiction district court. A person recognized by a district court will be recognized as your representative by the department.

### Taxpayer Assistance

General tax information  
[www.TaxColorado.com](http://www.TaxColorado.com)

Revenue Online account access  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

Telephone  
303-238-7378