Montana Department of REVENUE

CLEAR FORM

MONTANA
POA
Rev 03 15

Power of Attorney
Authorization to Disclose Information

Please type or print. See instructions on page 3.

File online at *revenue.mt.gov on TAP.*

PART I

Caution! Any taxpayers who would like to designate someone else to represent him or her before the Department of Revenue must complete and submit this form. Spouses filing a joint return must each complete a separate form. This form will not be honored for any purpose other than representation before the Department of Revenue. This form cannot be used for any other purpose other than designating representation before the Department of Revenue.

Notice: The department will accept federal Form 2848 as creating a power of attorney for representation before the Department of Revenue if the form is completed and in Part I, Section 3, Matters, the taxpayer identifies "Montana" and the type of tax, tax form number, and year(s) or period(s) that the representative is authorized to discuss with the Department of Revenue. If you use the federal form, you must provide a copy to the Department of Revenue.

1. **Taxpayer Information.** Taxpayers must sign and date this power of attorney form on page 2, section 6.

Taxpayer Name and Address	Taxpayer Identification Number(s)
	Telephone Number

hereby appoints the following representative(s) as attorney(s)-in-fact:

2. **Representative(s)** See page 2 Part II to sign.

Name and Address	PTIN
	Telephone Number
	FAX Number
	Email Address
Name and Address	PTIN
	Telephone Number
	FAX Number
	Email Address

to represent the taxpayer before the Montana Department of Revenue for the following matters:

3. **Tax Matters and Tax Years Covered by This Form**

Your representative is authorized to inspect, receive and discuss confidential information for the tax types and tax years you authorize by checking the appropriate boxes below and inserting the exact tax years. You may include tax periods that end no later than three years after the date the form was received by Department of Revenue. If tax matters and tax periods are not specified, you are authorizing the representative access to all tax matters and years until you revoke such authorization.

	Insert exact tax years		*Insert exact tax years*
❑ Individual Income Tax	________	❑ Rental Vehicle Tax	________
❑ Corporation Income Tax	________	❑ Withholding Tax	________
❑ S Corporation	________	❑ Lodging Facilities Tax	________
❑ Partnership	________	❑ Combined Oil and Gas Tax	________
		❑ Other, please specify below	________

____

4. **Acts Authorized by This Form**

Check the box that best describes what authorization you are delegating to your representative.

- ❑ Representation. Department employees can provide confidential information to the representative and discuss the information.
- ❑ Information sharing. Department employees can provide confidential information to the representative, but cannot discuss the information.
- ❑ Decision-making authority. Department employees can provide confidential information to a representative, can discuss the information and the representative can act on the taxpayer's behalf for all purposes, including settlement and waiver of appeal rights.

5. **Revocation of Prior Power(s) of Attorney**

❑ Check this box if you want all prior POAs revoked.

If you are a representative and want to withdraw an existing POA, write WITHDRAW across the top of the existing form. See instructions on page 3.

6. **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the spouses each file a separate power of attorney even if the same representative(s) is(are) appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, fiduciary, 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 in effect and the taxpayer will be notified.

Signature	Date	Title (if applicable)
Print Name		Print name of Taxpayer from Line 1 (if other than individual)

PART II. Declaration of Representative

I declare that:

- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a. Attorney - licensed to practice law in the jurisdiction shown below.
b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c. Enrolled Agent or Licensed Public Accountant, etc.
d. Officer - a bona fide officer of the taxpayer's organization.
e. Full time employee - a full time employee of the taxpayer.
f. Family member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, step-parent, step-child, brother, or sister).
g. Other

Representative Signature. See instructions on page 4.

Designation - Insert Letter from Above (a-g)	Relationship to Taxpayer (see instructions for Part II)	Signature	Date

Filing this Form

- ► **File Online on Taxpayer Access Point at *https://tap.dor.mt.gov*.**
  Under the Business Section, select *Add Power of Attorney*
- ► **Fax to:** (406) 444-7723**.**
  Or, if you are already working with a department employee, fax your completed form to the number provided by that person.
- ► **Mail the completed form to:**
  Montana Department of Revenue
  340 N. Last Chance Gulch
  PO Box 5805
  Helena, MT 59604-5805

Instructions for Power of Attorney

Authorization to Disclose Tax Information

Part I

Section 1. Taxpayer Information

Individual. Enter your name, personal address, social security number (SSN), telephone number, individual taxpayer identification number (ITIN), and/or federal employee identification number (FEIN) if applicable. Do not use your representative's address or post office box for your own. If you file a tax return that includes a sole proprietorship business (federal Schedule C) and the matters for which you are authorizing the listed representative(s) to represent you include your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business FEIN as your taxpayer identification numbers. If the tax matter concerns a joint return, a separate power of attorney form is required for each spouse.

C Corporation, S corporations, partnership, limited liability company or association. Enter the name, business address, federal employer identification number (FEIN), and telephone number. If this form is being prepared for C corporations filing a combined tax return, a list of subsidiaries is not required. This power of attorney applies to all members of the combined tax return.

Trust. Enter the name, title, address of the trustee, the name and FEIN of the trust and telephone number.

Estate. Enter the name of the decedent as well as the name, title and address of the decedent's personal representative. Enter the estate's FEIN for the taxpayer identification number or, if the estate does not have an FEIN, the decedent's SSN (or ITIN).

Section 2. Authorization of Representative

Enter your representative's full legal name. **Only individuals** may represent you before the Department of Revenue. Use the identical full name on all submissions and correspondence. Enter the representative's telephone number, address or post office box, and e-mail address, if applicable.

If a trust, estate, guardianship or conservatorship wants an individual other than the personal representative, trustee or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee or other fiduciary must complete this form and designate the other individual with the power of attorney. Otherwise, the personal representative, trustee or other fiduciary has the requisite authority to handle tax matters before the Department of Revenue and need not complete this form.

Section 3. Tax Matters and Tax Years Covered by the Form

Indicate, by checking the appropriate boxes, what tax types you are authorizing your representative to inspect, receive and discuss with the Department of Revenue.

You may list any tax years or periods that have already ended as of the date you sign the form.

If the matter relates to estate tax, enter the date of the decedent's death instead of a tax year.

If the tax matter and tax periods aren't specified, you are authorizing the representative access to all tax matters and years until you revoke their authorization.

Section 4. Acts Authorized by This Form

If you are providing authorization to another individual, check one of the three boxes depending on what authorization you are providing to your representative. A disclosure authorized by this form may take place by telephone, letter, facsimile, email or a personal visit.

Note: Checking the "yes" box on the individual tax return answering the question "Do you want to allow another person (third party designee) to discuss this return with us?" authorizes the Department of Revenue employees to discuss *the tax return* itself with the third party designee. Any other issues, such as outstanding tax liabilities, cannot be discussed without a completed power of attorney form.

Section 5. Revocation of Prior Power(s) of Attorney

Taxpayer Revocation. Check the box if you want all prior POAs revoked.

Revocation Withdraw by Representative. If you are a representative and want to revoke an existing POA, write REVOKE across the top of the form and submit the form as indicated on page 4.

Section 6. Signature

Individual. You must sign and date the form. If a joint return has been filed, your spouse must execute his or her own Montana power of attorney to designate a representative.

Corporation or association. An officer having authority to bind the corporation must sign.

Partnership. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under Montana law, the partner has authority to bind the partnership. If there is any doubt whether a partner has the authority to bind the partnership, it is best that all partners sign the form.

Limited Liability Company (LLC). If the LLC is member-managed, all members must sign, unless one member is authorized to act in the name of the LLC. If the LLC is manager-managed, the manager must sign.

Estate, trust or other fiduciary. As discussed in Section 2, if a trust, estate, guardianship or conservatorship wants an individual other than the personal representative, trustee or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee or other fiduciary must complete this form and designate the other individual with the power of attorney. Thus, the personal representative of an estate must sign. The trustee of a trust must sign. If a guardian or conservator has been appointed for a taxpayer, the guardian or conservator must sign. In all cases, the fiduciary must include the representative capacity in which the fiduciary is signing, such as "John Doe, guardian of Jane Roe."

Part II. Declaration of Representative

The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation (items a-g) under which the representative is authorized to handle matters before the Department of Revenue. In addition, provide a brief description of the representative's relationship to the taxpayer:

a. Attorney – Enter the two-letter abbreviation for the state in which the attorney is admitted to practice.

b. Certified Public Accountant – Enter the two-letter abbreviation for the state in which the CPA is licensed to practice.

c. Enrolled Agent, Licensed Public Accountant, etc.

d. Officer – Enter the title of the officer (for example, President, Vice President, Secretary, etc.).

e. Full-Time Employee – Enter title or position (for example, Comptroller, Accountant, etc.).

f. Family Member – Enter the relationship to the taxpayer (for example, spouse, parent, child, brother, sister, etc.).

g. Other – Identify the type of representative and enter a brief description of the representative's relationship to the taxpayer.

Filing this Form

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Mail the completed form to:

Montana Department of Revenue
340 N. Last Chance Gulch
PO Box 5805
Helena, MT 59604-5805

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900).

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