

# Power of Attorney

Read the instructions on the back before completing this form.

|                      |  |      |   |          |
|----------------------|--|------|---|----------|
| Taxpayer Information | Taxpayer's name (person or business)         |      | Social Security or Minnesota tax ID number (or federal ID number) |          |
|                      | Spouse's name (if a joint income tax return) |      | Spouse's Social Security number (if a joint income tax return)    |          |
|                      | Street address                               | City | State   | ZIP code |

|                   |  |  |   |          |
|-------------------|--|--|---|----------|
| Power of Attorney | <b>Check only one</b> (see instructions):  |  |   |          |
|                   | <input type="checkbox"/> <b>Add</b> —appoints a new power of attorney authorizing the appointee(s) | <input type="checkbox"/> <b>Change</b> —changes an existing power of attorney for the appointee(s) | <input type="checkbox"/> <b>Remove</b> —ends the power of attorney for the appointee(s) |          |
|                   | <b>Primary appointee:</b> Name of person given power of attorney                                   |  |   |          |
|                   | Street address   | City   | State   | ZIP code |
|                   | Phone number   | Fax number   | Email address   |          |

If removing an appointee, skip the next two sections, then sign and date the form.

I appoint the above person, and anyone included on the attachment, as attorney-in-fact to represent me before the Minnesota Department of Revenue. It is my responsibility for determining if the person I appoint as my Power of Attorney (POA) is eligible to practice before the department under Minnesota Rules 8052.0300 and to keep my appointee informed of my tax and my nontax debt matters referred to the department for collection. I understand the department does not send copies of all correspondence to my appointee. (For exception, see "Optional Elections" below.)

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

Check this box if the appointee(s) 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(s) will be authorized to act on my behalf only for the indicated tax matters. If I do not indicate a specific year or period for a selected tax type, I am granting authority for all years or periods.

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

| Tax type   | Years or periods | Tax type  | Years or periods |
|--|------------------|---|------------------|
| <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"/> Nontax Debts  | _____            | <input type="checkbox"/> MinnesotaCare Taxes    | _____            |
| <input type="checkbox"/> Business Income Taxes<br>(Corporate Franchise Tax, Fiduciary Income Tax, Partnership Tax, S Corporation Tax, and Unrelated Business Income Tax) | _____            | <input type="checkbox"/> Other (describe below) | _____            |

**Check any that apply** (see instructions):

**Authorize primary appointee to receive all correspondence, including refunds, from the department.**

I elect to have the Minnesota Department of Revenue send the primary appointee all refunds, legal notices, and correspondence about the tax and nontax debt matters specified in this document. By making this election, I understand that I will no longer receive anything—including refunds and legal notices—from the department and my primary appointee will receive it on my behalf.

**Authorize appointee to communicate by email.**

I authorize the Minnesota Department of Revenue to communicate by email with my appointee(s). I understand private tax data about me will be sent over the Internet. I accept the risk my data may be accessed by someone other than the intended recipient. I agree the Minnesota Department of Revenue is not liable for any damages I may have as a result of interception (have the appointee sign on the line below).

\_\_\_\_\_  
Appointee signature (for email authorization) Date

**Expiration Date** (If a date is not provided, this power of attorney and optional elections are valid until removed.)

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**This power of attorney and elections are not valid until signed and dated by the taxpayer.**

|   |                                       |      |       |
|---|---------------------------------------|------|-------|
| Taxpayer's signature (or corporate officer, partner or fiduciary) | Print name (and title, if applicable) | Date | Phone |
| Spouse's signature (if joint income tax return)                   | Print spouse's name                   | Date | Phone |

Send a signed copy of this form to the department:  
 In a secure email to MNDOR.POA@state.mn.us, by fax to 651-556-5210, or by mail to Minnesota Revenue, Mail Station 4123, St. Paul, MN 55146-4123

# Form REV184 Instructions

## What is a Power of Attorney (POA)?

A power of attorney (POA) is a legal document authorizing someone to act as your representative or appointee. It grants your appointee power to act on your behalf. It also allows your appointee to discuss your private tax and nontax debt matters with the Minnesota Department of Revenue.

## When do I use this form?

To give, change, or take away authority of an attorney, accountant, agent, tax return preparer or other person to represent you before the department.

## How do I complete this form?

- 1) Fill out the taxpayer information.
- 2) Check the box for Add, Change, or Remove. See the “Add, Change, or Remove” section below.
- 3) Fill out the appointee information. See the “Appointee” section for details. **If you are removing a POA, skip to step 7.**
- 4) Choose the authority you want the appointee to have.
- 5) Check any of the optional elections you want the appointee to have. See **Optional Elections** on this page for details.
- 6) Enter an expiration date for the POA and optional elections. If you do not enter an expiration date, your POA and optional elections remain in effect until changed or removed.
- 7) Sign and date the form.
- 8) Send the form to the department:
  - Attach in a secure email to MNDOR.POA@state.mn.us; or
  - Fax to 651-556-5210; or
  - Mail to: Minnesota Revenue, Mail Station 4123, St. Paul, MN 55146-4123

## Add, Change, or Remove

**Add**—Check this box to appoint a new POA.

**Change**—Check this box to change an existing POA that is on file with the department.

**Remove**—Check this box to end an existing POA that is on file with the department.

**Note:** If you are starting a new power of attorney AND ending another, complete a separate Form REV184 for each task. If you do not end the previous POA, they will both be considered your representatives.

## Appointee

The appointee is the person that you are selecting to represent you before the department. The person you appoint must be eligible to practice before the Department of Revenue. (See Minnesota Rules 8052.0300.) The following people cannot act as your POA:

- A person barred or suspended from practice before the department
- A person barred or suspended from practice as an attorney or CPA in Minnesota
- A person barred or suspended from practice before the Internal Revenue Service
- An employee of the department
- A former Revenue employee within 1 year of leaving the department

**Note:** You are responsible to keep your appointee informed of your tax and nontax debt matters. The department does not routinely send all documents to the designated appointee. For exceptions, see the Optional Elections section.

## Adding Multiple Appointees

To appoint multiple POAs, attach a separate piece of paper with the following:

- Appointee information requested in the Power of Attorney section of the form
- If you want to authorize the appointee to communicate by email, write “I authorize this appointee to communicate with the department by email” and have that appointee sign the piece of paper.

**Note:** The additional appointees must have the same authority as the primary appointee. Only the primary appointee can receive all correspondence.

## What kind of authority can I grant?

You can grant your appointee full authority or limited authority to work with the department.

**Full Authority** allows your appointee to perform any and all acts that you can perform in respect to your private tax and nontax debt that have been referred to the department.

**Limited Authority** allows your appointee to act on specific tax or nontax debt.

- Check the box for the tax type or nontax debt for which you want to give you appointee the authority.
- If you want to limit the years or filing periods list them in the field next to the tax type.
- **Other.** Check this box if:
  - You are granting authority for a tax type not listed on the form. Enter the tax type(s) on the line below.

- Your situation is not specific to a tax type, year, or period, such as an administrative appeal, audit, or collection matter. Describe the situation(s) on the line below.

## Optional Elections

### Send all department correspondence to the primary appointee

You can choose to have the department send all refunds, legal notices, correspondence, and tax information directly to the **primary** appointee. This election is effective only for the authority you have granted to your **primary** appointee.

To make this election, check the box for “Authorize primary appointee to receive all correspondence, including refunds, from the department.”

**Note:** If you make this election, you will no longer receive anything from the department and your primary appointee will receive it all on your behalf, including any refunds.

### Communicate by email

If you would like the department to communicate by email with your appointee:

- Check the optional election box for “Authorize appointee to communicate by email”
- Have your appointee sign and date the election

## Signature

This power of attorney is not valid until it is signed and dated by the taxpayer. If you are granting authority for a joint return, both spouses must sign.

## Expiration Date

If you want the POA and elections to end on a specific date, fill in your chosen month, day and year in this section.

If you don't provide a date, the POA and elections will remain in effect until changed or removed.

## Use of Information

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

## Who do I contact with questions?

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

Email: [MNDOR.POA@state.mn.us](mailto:MNDOR.POA@state.mn.us)

Phone: 651-296-3781 or 1-800-652-9094