STATE OF IDAHO
OFFICE OF THE STATE TREASURER
RON G. CRANE STATE TREASURER

Idaho Tax Commission

Power of Attorney

1. TAXPAYER INFORMATION

*Last name or company legal name	*Your first name/middle initial	*SSN or EIN
*Spouse's last name	*Spouse's first name/middle initial	*Spouse's SSN
*Address		Daytime telephone number
*City, State, Zip		E-mail address

2. REPRESENTATIVE(S) - For multiple representatives, attach additional sheets.

*Name	PTIN, EIN or SSN
*Firm or company's legal name	Telephone number
*Address	Fax number
*City, State, Zip	E-mail address

3. TAX MATTERS APPROVED FOR REPRESENTATION

The above representative is hereby appointed as attorney-in-fact to represent the taxpayer(s) before the Idaho Tax Commission for the following tax matter(s). You must identify the tax type, permit number (if applicable), and tax periods.

*Tax Types	*State Tax Permit Number (Required if applicable)	*Tax Periods/Years
☐ Individual income tax ☐ Business income tax		
☐ Sales & use tax		
☐ Income tax withholding		
☐ Other tax (specify) _____		

4. ACTIONS AUTHORIZED

The representative(s) are authorized to receive and inspect confidential tax information and records, as well as perform any and all actions that the taxpayer(s) named above can perform with respect to the specified tax matters listed. The authority **doesn't** include the power to receive refund checks.

Added or deleted actions - List any specific additions or deletions to the actions otherwise authorized in this Power of Attorney:

_____

_____

_____

_____

5. REVOCATION/EXPIRATION

The filing of this Power of Attorney (POA) automatically revokes all prior POAs on file with the Tax Commission for the same matters and tax years authorized in this document.

Check here if you **don't** want to revoke prior POA(s): ☐ Expiration date (optional): _____

6. SIGNATURE OF TAXPAYER(S)

All parties identified in Section 1 **MUST** sign.

If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer; I certify that I have the authority to execute this form.

_____

*Name | Title (If applicable) | Date

_____

*Name | Title (If applicable) | Date

* ***Required Information.*** ***This form is valid only if all information is complete. An incomplete form will be returned to you.***

POWER OF ATTORNEY
GENERAL INFORMATION

PURPOSE OF FORM

A Power of Attorney (POA) is a legal document authorizing someone to act as your representative. You, the taxpayer, must complete, sign, and return this form if you wish to grant power of attorney to an accountant, tax return preparer, attorney, family member or anyone else to act on your behalf with the Idaho Tax Commission. This form can be used for any matter affecting a tax administered by the Tax Commission, including audit and collection matters. It doesn't apply to matters before other state or federal agencies, including the IRS. This form is effective on the date signed and will remain in effect until the expiration date, if specifically designated, or until you revoke it, whichever is earlier.

SUBMITTING A POA

You can appoint, change, or add representative(s) at any time by submitting a POA. If you previously filed a POA with the Tax Commission, submitting another POA with the same tax matters and tax periods will automatically replace and revoke all previous POAs on file. If you want to add a representative, but not replace or revoke the previous POA(s), check the box in Section 5 and attach a copy of all POAs that are to remain in effect.

REVOKING OR WITHDRAWING A POA

You may revoke a POA or the representative may withdraw at any time by submitting a copy of the previously executed POA with "REVOKE" written across the top of the form with your signature and date. You can also submit a written statement specifying your intention to revoke a POA or withdraw as the representative. You must sign and date the statement and include the name, address, and SSN/EIN of the taxpayer and the name and address of the representatives whose authority is being revoked or withdrawn.

EXPIRATION

A Tax Commission POA is valid until:

- It expires on a date designated on the POA. (See Section 5)
- It is revoked by the taxpayer or withdrawn by the representative
- The taxpayer becomes incapacitated and unable to make his own decisions
- The taxpayer's death

WHO MUST SIGN

- *Individuals*: The parties identified in Section 1 must sign.
- *Corporation or Association*: An officer having authority to bind the corporation or association must sign.
- *Partnership or LLC*: A partner or member who is authorized to act in the name of the partnership or LLC must sign.
- *Estate, Trust, or Fiduciary*: The personal representative must sign.

FILING THIS FORM

If you are working with a specific section and/or employee of the Tax Commission, mail or fax the completed POA to that section and/or employee.

Otherwise, mail or fax the completed form to:

Idaho Tax Commission
Accounts Registration Department
PO Box 36
Boise ID 83722-0410
Fax: (208) 334-5364

TAXPAYER SERVICES: *General tax information*
Local ……..… (208) 334-7660
Toll free……..... (800) 972-7660
Hearing impaired…….. (800) 377-3529
Web site…… **tax.idaho.gov**