



Power of Attorney Authorization to Disclose Tax Information

Please type or print. See the separate instructions.

PART I

Caution! Each taxpayer must complete a separate power of attorney form. This form will not be honored for any purpose other than 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 completing the federal form, a copy must be provided to the Department of Revenue.

1. Taxpayer Information. Taxpayer must sign and date this power of attorney 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) must sign and date this form on page 2, Part II. If you are a representative and want to withdraw from an existing power of attorney form previously filed with the Department of Revenue, simply write WITHDRAW across the top of the form, sign the form in Part II, and file the form as indicated on the bottom of page 2.

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 only future 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, this written authorization will not be in effect.

<p style="text-align: center;"><i>Insert exact tax years</i></p> <p><input type="checkbox"/> Individual Income Tax _____</p> <p><input type="checkbox"/> Corporation License Tax _____</p> <p><input type="checkbox"/> S Corporation _____</p> <p><input type="checkbox"/> Partnership _____</p>	<p style="text-align: center;"><i>Insert exact tax years</i></p> <p><input type="checkbox"/> Rental Vehicle Tax _____</p> <p><input type="checkbox"/> Withholding Tax _____</p> <p><input type="checkbox"/> Lodging Facilities Tax _____</p> <p><input type="checkbox"/> Combined Oil and Gas Tax _____</p> <p><input type="checkbox"/> Other, please specify _____</p>
--	---

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 tax information to the representative and discuss the information. (This is the most frequent response.)
- Information sharing. Department employees can provide confidential tax 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. Retention/Withdrawal of Prior Power(s) of Attorney. The filing of this power of attorney automatically withdraws all earlier power(s) of attorney on file with the Montana Department of Revenue for the same matters and years or periods covered by this document. If you DO NOT want to withdraw a prior power of attorney, check here.

You must attach a copy of any power of attorney you want to remain in effect.

This authorization to disclose taxpayer information does not affect the routine mailing of tax forms, refund checks, original notices or other original communications, which will continue to be sent only to the taxpayer.

6. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife 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 be returned to the taxpayer.

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. Officer - a bona fide officer of the taxpayer's organization.
 - d. Full time employee - a full time employee of the taxpayer.
 - e. Family member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, step-parent, step-child, brother, or sister).
 - f. Other

If this declaration of representative is not signed and dated, the power of attorney will be returned to the taxpayer.

Representatives must sign in the same order listed in section 2 of part i above. See instructions for Part II.

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

Filing this Form

Mail or fax the completed form directly to the Montana Department of Revenue:

Montana Department of Revenue
 Legal Services, Disclosure Office
 125 N. Roberts
 PO Box 7701
 Helena, MT 59604-7701
 Fax: (406) 444-4375

If you are already working with a department employee, please feel free to fax your completed form directly to that person.