



**TAX INFORMATION AUTHORIZATION  
and  
POWER OF ATTORNEY FOR REPRESENTATION**

<b>FOR OFFICE USE ONLY</b>
Date Received

• Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer Name		Identifying Number (SSN, ITIN, BIN, FEIN, etc.)	
Spouse's Name, if joint return		Spouse's Identifying Number (SSN, ITIN, etc.)	
Address	City	State	ZIP Code

Check only one:

**Tax Information Authorization:** This form allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.

**Power of Attorney for Representation: (See qualification requirements on the back).** Check if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the ORS 305.230 qualifications listed on the back of this form.

Representative's title and **Oregon** license number or relationship to taxpayer: \_\_\_\_\_

For  **All tax years,** or  **Specific tax years:** \_\_\_\_\_,

**I hereby appoint the following person as designee or authorized representative:**

Name	Telephone Number ( )	Fax Number ( )
Mailing Address	City	State ZIP Code

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

All tax matters, or

Specific tax matters. Enter tax program name(s): \_\_\_\_\_

**SIGNATURE OF TAXPAYER(S)**

- I acknowledge the following provision: Actions taken by an authorized 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): By signing, I also certify that I have the authority to execute this form.
- 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 <b>X</b>	Print Name	Date
Title (if applicable)	Daytime Telephone Number ( )	
Spouse (if joint representation) <b>X</b>	Print Name	Date

150-800-005 (Rev. 11-05)

**Qualifications for representation are on the back →**

**Note:** This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here \_\_\_\_\_.

**Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.**

Please complete the following, if known (for routing purposes only):

Revenue Employee: \_\_\_\_\_  
Division/Section: \_\_\_\_\_  
Telephone/Fax: \_\_\_\_\_

**Send to:** Oregon Department of Revenue  
955 Center St NE  
Salem OR 97301-2555

**If this tax information authorization or power of attorney form is not signed, it will be returned.**

## ADDITIONAL INFORMATION

This form is used for two purposes:

- **Tax Information Disclosure Authorization.** Allows the department to disclose your confidential tax information to whomever you designate. This person will not receive original notices we send to you.
- **Power of Attorney for Representation.** Your notice to the department that another person is authorized to represent you and act on your behalf. The person must meet the qualifications below. 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.

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).

Unless the appointed representative has a fiduciary relationship to the taxpayer (i.e., personal representative, trustee, guardian, conservator), original notices of deficiency or assessment will be mailed to the taxpayer as required by law.

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

## QUALIFICATIONS TO REPRESENT TAXPAYER(S) BEFORE DEPARTMENT OF REVENUE

Under ORS 305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

### 1. For all tax programs:

- a. An adult immediate family member (spouse, parent, child, or sibling).
- b. An attorney qualified to practice law in Oregon.
- c. A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- d. An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- e. A designated employee of the taxpayer.
- f. An officer or employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- g. An employee of a trust, receivership, guardianship, or estate for that entity.
- h. An individual outside the United States if representation takes place outside the United States.

### 2. For income tax issues:

- a. All those listed in (1), plus
- b. A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

### 3. For ad valorem property tax issues:

- a. All those listed in (1), plus
- b. A licensed real estate broker or a principal real estate broker in Oregon, or
- c. A certified, licensed, or registered appraiser in Oregon, or

- d. An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

### 4. For forestland and timber tax issues:

- a. All those listed in (1), (2), and (3)(b) and (c), plus
- b. A consulting forester.

**Tax matters partners and S corporation shareholders.** See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

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.**

Out-of-state CPAs and attorneys may contact their respective regulatory body in Oregon (Oregon Board of Accountancy or Oregon State Bar) for information on becoming qualified to practice in Oregon. If your out-of-state designee receives authorization to practice in Oregon, please attach proof to this form.

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