

APPOINTMENT OF TAXPAYER REPRESENTATIVE

(Type or Print)

1. Taxpayer Information

If the matter(s) for which you are preparing this appointment involves a joint gross income tax return and the representative(s) is/are being appointed to represent both spouses, you must enter the information for both.

If the taxpayer is a trust or estate, you must enter its name, employer identification number (EIN), and the name and address of the trustee, executor, or administrator, as applicable.

Taxpayer is:

☐ Individual ☐ Corporation ☐ Partnership ☐ Sole Proprietorship ☐ Estate ☐ Limited Liability Company
☐ Trust (other than a business trust) ☐ Other: _____

Taxpayer's Name	Social Security Number
Spouse's/CU Partner's Name	Social Security Number
Mailing Address	NJ Taxpayer ID number (if other than SS#)
City	Name and Address of Trustee or Executor
State	Zip

2. Representative Information

In order to accept this appointment, the named representative(s) must sign and date where indicated in Section 8 on page 2. If the representative being appointed is a tax practitioner, the representative must enter his/her preparer tax identification number (PTIN) as the Representative ID. Representatives who do not have a PTIN must enter their social security number.

The taxpayer(s) named in Section 1 above appoints the person(s) named below as his/her/their taxpayer representative to represent them in connection with the tax matter(s) listed in Section 3.

Name and Address	Telephone Number: Fax Number: Representative ID:
Name and Address	Telephone Number: Fax Number: Representative ID:

3. Tax Matters

I/We appoint the representative(s) named in Section 2 above for represent me/us for:

☐ All tax matters ☐ The specific tax matters listed below:

Type of Tax (NJ Gross Income, Sales and Use, Corporate Business, Employment, etc.)	Years(s) & Period(s)

4. Acts Authorized. The representative(s) is/are authorized to receive and inspect confidential tax records and is/are granted full power to act with respect to the tax matters described in Section 3 above, and to do and perform all such acts as I/we could do or perform. The authority granted by this appointment does not include the power to endorse a refund check.

☐ If you want the representative(s) to have limited power, provide an explanation on the lines below and mark an X in this box. You may attach additional information as well.

5. Notices and Communications. The Division will send original notices and other written communications to you and a copy (other than automated computer notices) to the first representative listed in Section 2 unless you check one or more of the boxes below.

- ☐ I/We do not want the Division to send any notices or communications to my representative(s)
- ☐ I/We want the Division to send a copy of notices and/or communications (other than automated computer notices) to both representatives listed in Section 2.

6. Retention/Revocation of Prior Appointment(s) or Power(s). Unless you check the box below, the filing of this Appointment of Taxpayer Representative automatically revokes all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the tax matters and years or periods listed in Section 3.

- ☐ I/We do not want to revoke any prior Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney.

If you check the above box, you must attach copies of the previous Appointment(s) and/or Power(s) that you do not want to revoke.

7. Signature of Taxpayer(s). If the tax matters covered by this appointment concern a joint gross income tax return and the representative(s) is/are being appointed to represent both spouses/CU partners, both must sign below. If a corporate officer, partner, guardian, tax matter partner, executor, administrator, or trustee signs the appointment on behalf of the taxpayer, the signature below certifies that they have the authority to execute this form on behalf of the taxpayer(s).

THIS APPOINTMENT OF TAXPAYER REPRESENTATIVE IS VOID IF NOT SIGNED AND DATED

Taxpayer Signature	Date	Title (if applicable)
Print Name		
Taxpayer Signature	Date	Title (if applicable)
Print Name		

8. Acceptance of Representation and Signature

I/We hereby accept appointment as representatives(s) for taxpayer(s) who has/have executed this Appointment of Taxpayer Representative.

Representative Signature	Date	Title (if applicable)
Print Name		
Representative Signature	Date	Title (if applicable)
Print Name		

STATE OF NEW JERSEY – DIVISION OF TAXATION
INSTRUCTIONS FOR FORM M-5008-R – APPOINTMENT OF TAXPAYER
REPRESENTATIVE

Use Form M-5008-R, *Appointment of Taxpayer Representative*, to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.

You may authorize the representative(s) to receive your confidential tax information. Unless otherwise indicated, the representative(s) may also perform any and all acts that you can perform regarding your taxes – including consenting to extend the time to assess tax or agreeing to a tax adjustment. Representatives may not sign returns or delegate authority unless specifically authorized to do so on the *Appointment of Taxpayer Representative* agreement (Form M-5008-R).

Form M-5008-R is Not Required:

- When an individual appears with you or with a representative who is authorized to act on your behalf. For example, Form M-5008-R is not required if a representative appears on behalf of a corporate taxpayer with an authorized corporate officer.
- If a trustee, receiver, or attorney has been appointed by a court that has jurisdiction over a debtor.
- If an individual merely furnishes tax information or prepares a report or return for you.
- When a fiduciary stands in the position of, and acts as, the taxpayer. However, if a fiduciary wishes to authorize an individual to represent or act on behalf of the taxpayer, the fiduciary must sign and file an *Appointment of Taxpayer Representative* form (Form M-5008-R).

Limitations

Appointing a representative does not relieve you of tax responsibilities or obligations. The *Appointment of Taxpayer Representative* form allows another person to represent you in most matters concerning tax administration, tax investigations, examinations/audits, and other meetings with the Division of Taxation. Because you remain responsible for your tax obligations, a representative's authority does not extend to some aspects of the collection process including, but not limited to, judgments, levies, liens, and seizures. In these instances, the Division may require telephone communication, direct contact, and/or interaction with the taxpayer. To the extent possible, however, the Division will make a reasonable effort to honor authorized representation. Additionally, to protect your interests, the Division will contact you directly when it has documented instances of unreasonable delays, incompetence, or other forms of malfeasance by your representative.

Who Can Execute the Appointment of Taxpayer Representative?

- An individual, if the request pertains to a personal income or individual use tax return filed by that individual (or by an individual and his or her spouse/CU partner if the request pertains to a joint income tax return and joint representation is requested). If joint representation is not requested, each taxpayer must file his/her own *Appointment of Taxpayer Representative* form.
- If the taxpayer is a limited liability company (LLC), a manager of the LLC. If there is no manager, a member of the LLC authorized to act on tax matters on behalf of the entity.
- A sole proprietor.
- A general partner of a partnership or limited partnership.
- The administrator or executor of an estate.
- The trustee of a trust.
- If the taxpayer is a corporation, a principal officer or corporate officer who is authorized to act on tax matters and has legal authority to reach agreements on behalf of the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of

the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D).

Tax Matters

You may enter more than one tax type and indicate the tax year(s) and/or tax period(s) applicable in Section 3. If you designate a specific tax but no tax year or period, the M-5008-R will apply to all tax years and periods. If you designate a specific tax year or period but not a specific tax type, the M-5008-R will apply to all tax types for the designated tax year or period. If you do not designate either a tax type or a tax period, the M-5008-R will apply to all taxes and all periods.

Retention/Revocation of Prior Powers of Attorney and/or Appointments of Taxpayer Representative

By executing and filing the M-5008-R with the Division of Taxation, you are revoking all M-5008-R previously executed and filed with this Division for the same tax matter(s), year(s), and period(s) covered by this form. You may not partially revoke a previously filed *Appointment of Taxpayer Representative* or *Power of Attorney*. If a previously filed *Appointment of Taxpayer Representative* or *Power of Attorney* has more than one representative and you do not want to retain all the representatives on the previously filed form, you must execute a new *Appointment of Taxpayer Representative* indicating the representative(s) retained.

Signature of Taxpayer(s)

You, or an individual you authorize to execute the *Appointment of Taxpayer Representative* on your behalf, must sign and date Form M-5008-R. You or the representative(s) may be required to provide identification and evidence of authority to sign this *Appointment of Taxpayer Representative*.

Individuals. If the matter for which the appointment is prepared involves a joint gross income tax return and the same individual(s) will represent both spouses/CU partners, both must sign Form M-5008-R, unless one spouse/CU partner authorizes the other, in writing, to sign for both. In that case, you must attach a copy of the authorization to the appointment. If the matter for which the appointment is prepared involves a joint return and different individuals will represent the spouses/CU partners, each must execute his/her own *Appointment of Taxpayer Representative*.

Corporations. The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form M-5008-R.

Partnerships. All partners must sign Form M-5008-R, or if the *Appointment of Taxpayer Representative* is executed on behalf of the partnership only, a partner duly authorized to act for the partnership must sign it. A partner is authorized to act for the partnership if, under state law, the partner has authority to bind the partnership.

Limited Liability Companies (LLC). A member or manager must sign Form M-5008-R, or, if the *Appointment of Taxpayer Representative* is executed on behalf of the LLC only, a member or manager duly authorized to act for the LLC must sign it, and the signor must certify that he/she has such authority.

Fiduciaries. In matters involving fiduciaries under agreements, declarations, or appointments, Form M-5008-R must be signed by all of the fiduciaries, unless proof is furnished that fewer than all fiduciaries have the authority to act in the matter under consideration. Evidence of the authority of the fiduciaries to act must be included when filing Form M-5008-R.

Estates. The administrator or executor of an estate may execute the *Appointment of Taxpayer Representative*.

Trusts. The trustee of a trust may execute the *Appointment of Taxpayer Representative*.

Others. Form M-5008-R must be signed by the taxpayer or by an individual having the authority to act on behalf of the taxpayer.