

FORM 500 - AUTHORIZATION TO DISCLOSE TAX INFORMATION & DESIGNATION OF REPRESENTATIVE
 OFFICE OF NORTH DAKOTA STATE TAX COMMISSIONER
 SFN 28258 (12-2013)



Taxpayer Information

Name of Individual, Estate, Trust, Partnership, Corporation, LLP, or LLC		Telephone Number	Social Security Number or FEIN Number	
Name of Spouse, Fiduciary or Personal Representative (if applicable)		Telephone Number	Social Security Number	
Street Address	City	State	ZIP Code	

Designated Individual (or Firm) (Do Not Complete if Checking Box D Below.)

Name of Individual (or Firm)			Federal Employer Identification Number	
Telephone Number	Fax Number	Email Address		
Street Address	City	State	ZIP Code	

Check the appropriate box(es):

- A. Authorization To Disclose Tax Information.** The Tax Commissioner is authorized to disclose confidential tax information on file with the Office of State Tax Commissioner to the above-designated individual or firm with respect to the following matters:

Type of Tax	Form Number	Tax Year or Period

- B. Designation of Representative.** The Tax Commissioner is notified that the above-designated individual or firm has been authorized to represent the above-named taxpayer(s) before the Office of State Tax Commissioner with respect to the following matters:

Type of Tax	Form Number	Tax Year or Period

This designation of representative also authorizes the Tax Commissioner to disclose confidential tax information on file with the Office of State Tax Commissioner to the representative. The representative is authorized to perform all acts that the taxpayer can perform **except** that only an individual admitted and licensed to practice law in North Dakota may sign a complaint, represent the taxpayer in a formal administrative review under North Dakota Century Code ch. 28-32, or represent the taxpayer in any court proceeding.

- C. Authorization To Disclose Tax Information Using Facsimile or E-mail.** The Tax Commissioner is authorized to use facsimile or e-mail, or both, to disclose confidential tax information on file with the Office of State Tax Commissioner to the above-designated individual or firm with respect to the above-identified matters.
- D. Revocation.** The Tax Commissioner is notified that all authorizations and designations previously made by the above-named taxpayer(s) are revoked, and that no new authorization or designation is being made at this time. (If this box is checked, **Do Not** check Box A, Box B, or Box C.)

This authorization to disclose tax information or a designation of representative does not cover the routine mailing of tax forms, refund checks, original notices (e.g, a Notice of Determination), or other original written communications.

This authorization to disclose tax information or a designation of representative takes effect upon receipt by the Office of State Tax Commissioner and remains in effect until revoked by the taxpayer.

Signature of Taxpayer(s)

If signed by a corporate officer, partner, governor, manager, or fiduciary on behalf of taxpayer, I certify I have authority to sign this form on behalf of the taxpayer.

Signature	Title	Date	Printed Signature
Signature of Spouse, if applicable	Date	Printed Spouse's Signature	

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