



Power of Attorney Authorization to Disclose Information



File online at revenue.mt.gov on TAP.

PART I

Caution! Taxpayers who would like to designate someone else to represent them before the Department of Revenue must complete and submit this form. Spouses filing a joint return must each complete a separate form.

This form will not be honored for any purpose other than representation before the Department of Revenue. This form cannot be used for any purpose other than designating representation before the Department of Revenue.

Notice: The department will accept a completed federal form 2848 as a power of attorney for representation before the Department of Revenue if Part I, Section 3, Matters, includes the tax type, the tax form number and year(s) or period(s) that the representative is authorized to discuss with the department. If you use the federal form, you must provide a copy to the Department of Revenue.

1. Taxpayer Information. Taxpayers must sign and date this power of attorney form 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)

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 specific tax years. If tax matters and tax periods are not specified, you are authorizing the representative access to all tax matters and years until you revoke such authorization.

<p style="text-align: center;"><i>Provide specific tax years</i></p> <p><input type="checkbox"/> Individual Income Tax _____</p> <p><input type="checkbox"/> Corporation Income Tax _____</p> <p><input type="checkbox"/> S Corporation _____</p> <p><input type="checkbox"/> Partnership _____</p>	<p style="text-align: center;"><i>Provide specific 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 below _____</p> <p style="text-align: center;">_____</p>
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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 information to the representative and discuss the information.
- Information sharing. Department employees can provide confidential 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. Revocation of Prior Power(s) of Attorney

Check this box if you want all prior POAs revoked.

If you are a representative and want to withdraw an existing POA, write WITHDRAW across the top of the existing form. See instructions on page 3.

6. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the spouses 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 not be in effect and the taxpayer will be notified.

Signature	Date	Title (if applicable)
Print Name		Print Taxpayer Name 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. Enrolled Agent or Licensed Public Accountant, etc.
 - d. Officer - a bona fide officer of the taxpayer’s organization.
 - e. Full time employee - a full time employee of the taxpayer.
 - f. Family member - a member of the taxpayer’s immediate family (for example, spouse, parent, child, grandparent, step-parent, step-child, brother or sister).
 - g. Other

Representative Signature. See instructions on page 4.

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

Filing this Form

- ▶ **File Online on TransAction Portal at <https://tap.dor.mt.gov>.**
- ▶ **Fax to:** (406) 444-7723.
Or, if you are already working with a department employee, fax your completed form to the number provided by that person.
- ▶ **Mail the completed form to:**
Montana Department of Revenue
340 N. Last Chance Gulch
PO Box 5805
Helena, MT 59604-5805