

**Idaho State Tax Commission  
POWER OF ATTORNEY**

Taxpayer's name and address	Identifying number (i.e. social security number, employer identification number, sales tax number, withholding account number or docket/appeal number)
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hereby appoints (name, address including ZIP code, telephone and FAX numbers of appointee(s):

as attorney(s)-in-fact to represent the taxpayer(s) before the Idaho State Tax Commission or its delegate with respect to any and all Idaho State Tax Commission tax matters for the following years or periods:

Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

*(Strike through any of the following which are not granted.)*

- To receive, but not to endorse and collect, checks in payment of any refund of state taxes, penalties, or interest.
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- To execute consents extending the statutory period for assessment or collection of taxes.
- To execute closing agreements under Sections 63-3047 and 63-3048, Idaho Code.
- To delegate authority or to substitute another representative.
- Other acts (specify)

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (insert name, address, including ZIP code, and telephone number in the space below) by United States mail, commercial delivery service, personal contact or by use of facsimile machine:

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the Idaho State Tax Commission with respect to the same matters and years or periods covered by this instrument, except the following:

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature of or for Taxpayer(s)  X	Title, if applicable	Date
Signature of or for Taxpayer(s)	Title, if applicable	Date

NOTE: This form must specify all of the following:

1. The taxpayer's name, address and social security number, employer identification number, or other applicable number.
2. The name and address of the person being appointed as attorney-in-fact.
3. The tax period or periods for which disclosure may be made to the attorney-in-fact. If no periods are specified, the power of attorney will not be in effect.
4. The signature of the taxpayer. If the taxpayer is a corporation or other business organization or an entity other than an individual, the signature of an authorized employee or officer of such taxpayer is required.