

4. ACTS AUTHORIZED.

The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that can be performed with respect to the tax matters described in section 3; for example, negotiate the authority to sign any agreements, consents, or other documents, and to represent the taxpayer(s) in any informal and formal proceeding involving the Department. The authority does not include the power to receive refund checks (see section 5 below), the power to substitute another representative, unless specifically added below, or the power to sign certain returns. List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Additions: _____

Deletions: _____

NOTE: In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

5. RECEIPT OF REFUND CHECKS.

If you want to authorize a representative named in section 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s): _____

6. NOTICES AND COMMUNICATIONS.

Original notices and other written communications will be sent to you and the taxpayer, and a copy will be sent to the first representative listed in section 2.

7. RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY.

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Iowa Department of Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

8. SIGNATURE OF TAXPAYER(S).

If a tax matter concerns a joint individual income tax return, the provisions of 701 IAC 7.34(1) apply.

If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer: *I certify that I have the authority to execute this form on behalf of the taxpayer.*

X	_____	
Signature	Date	

Print Name	Title	

Signature	Date	

Print Name	Title	

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL NOT BE VALID,
AND THE FORM WILL BE RETURNED TO YOU.**