MONTANA DEPARTMENT OF REVENUE

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Power of Attorney Submissions

Guidance for Taxpayers & Representatives

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Introduction

This guide helps you locate Power of Attorney (POA) submissions, understand who can submit each type of request, and determine the required information. It also explains how to manage the representatives on your account and the taxpayers you represent in the TransAction Portal (TAP). Following these guidelines helps users efficiently locate and submit a POA.

What's New?

The POA process has been updated to make it easier for taxpayers and representatives to submit and manage authorizations in TAP.

Previously, the POA process was available only through a non-login option and allowed only taxpayers to submit POAs authorizing their representatives. The updated process creates a more streamlined and flexible approach. Third-party representatives can now submit requests on behalf of taxpayers, and TAP users can monitor both the representatives authorized on their account and the taxpayers they represent.

In addition to the electronic POA submission options, we have also updated our POA PDF form. If you prefer to use the PDF version, it is available at https://revenue.mt.gov/publications/power-of-attorney.

TransAction Portal Electronic POA Pathways

I'm the Taxpayer:

Use this option if you want to grant a representative access to your account(s).

I'm the Representative:

Use this option when submitting on behalf of your client. ***A taxpayer-signed authorization document must be uploaded.***

I Represent this Taxpayer:

Use this if you already have access to a client's TAP account and need to submit a POA for them. ***A taxpayer-signed authorization document must be uploaded.***

Withdraw or Revoke POA

- **Representatives:**
  Use this option to withdraw from a client.

- **Taxpayers:**
  Use this option to remove a representative from your account.

Understanding the POA

Purpose.

This process allows you to authorize a representative to:

- Receive or inspect your confidential tax information from the Department of Revenue.
- Receive and discuss your confidential tax information with the department.
- Represent you before the department for all tax matters, including decisions, settlements, and appeals.
- Amend an existing Power of Attorney on file.

Notices:

- Each spouse filing a joint return must complete a separate form, even if using the same representative.
- This form cannot be used for deceased taxpayers; instead, provide letters of appointment or a court order for the estate's representative.
- If your return includes a sole proprietorship (Schedule C) and you want someone to represent both your personal and business matters, you must submit separate POA forms.

Applicability & Authorization

You may limit your authorization to specific tax matters and tax years. Indicate the applicable years for each matter to allow the representative to receive, inspect, and discuss information with the department. If no limitations are provided, the representative will have access to all tax matters and all years until you revoke the authorization.

- Information Only: Representative may receive only the information specified.
- Representation: Representative may receive, inspect, and discuss your confidential information.
- Decision-making: Representative may receive, discuss, and act on your behalf, including settlements and appeals.

Expiration

Specify how long the authorization should remain in effect. Without a date or event, it expires after 5 years and must be renewed.

Attachments

If a third party submits the form for you, they must include your signed authorization. Click here for more information.

Note:

If you submit a POA with incorrect information, or if you withdraw or revoke a representative from your account, a new POA submission must be submitted and approved.

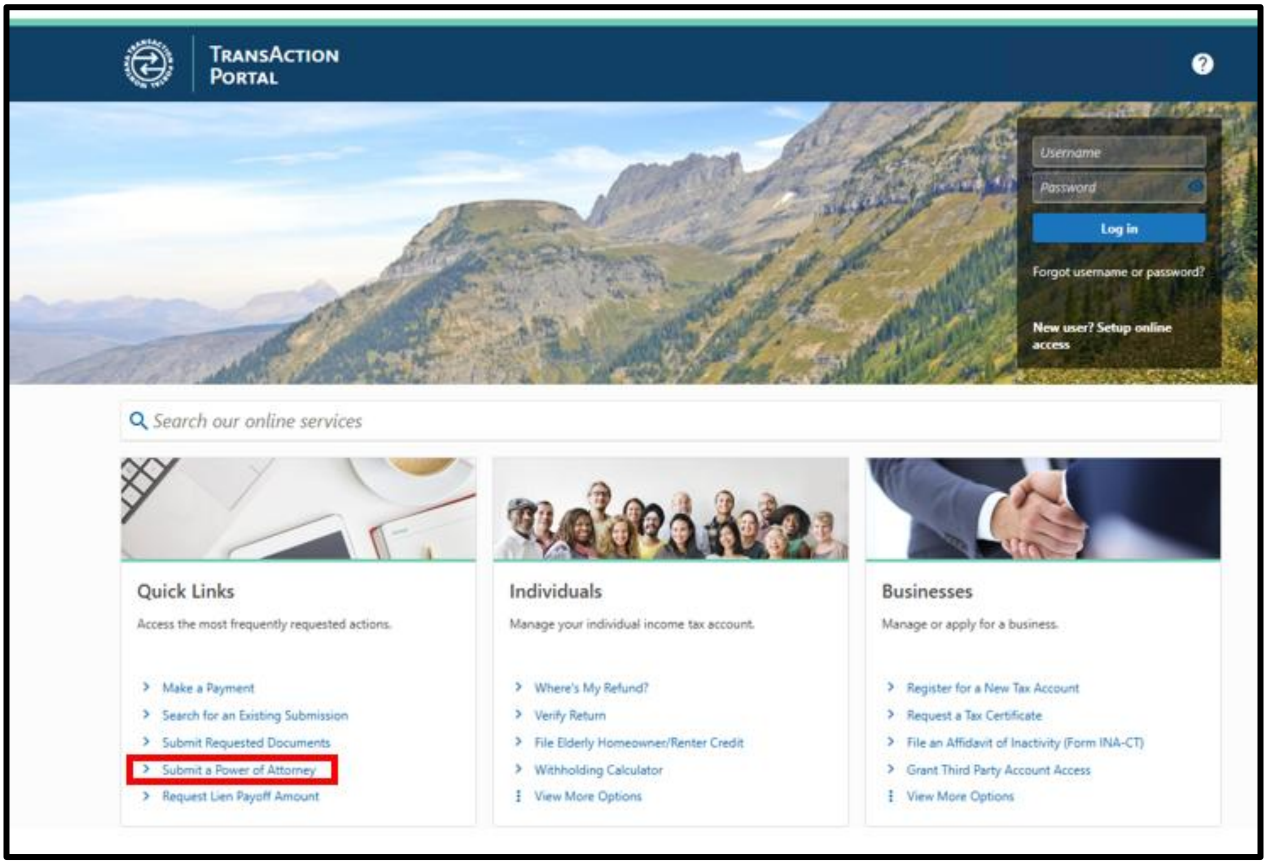
Assistance

If you have any questions or concerns regarding the POA submissions, please call 406-444-4457 or email us at DORE-Services@mt.gov

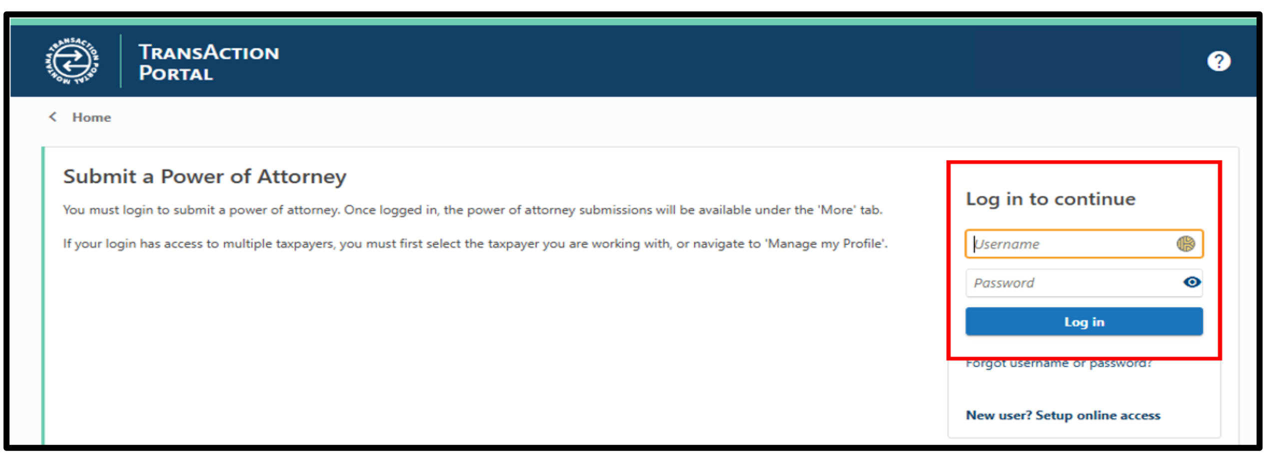
How to Locate the POA Submission Links

Quick Links-Submit a POA (NON-Login ONLY)

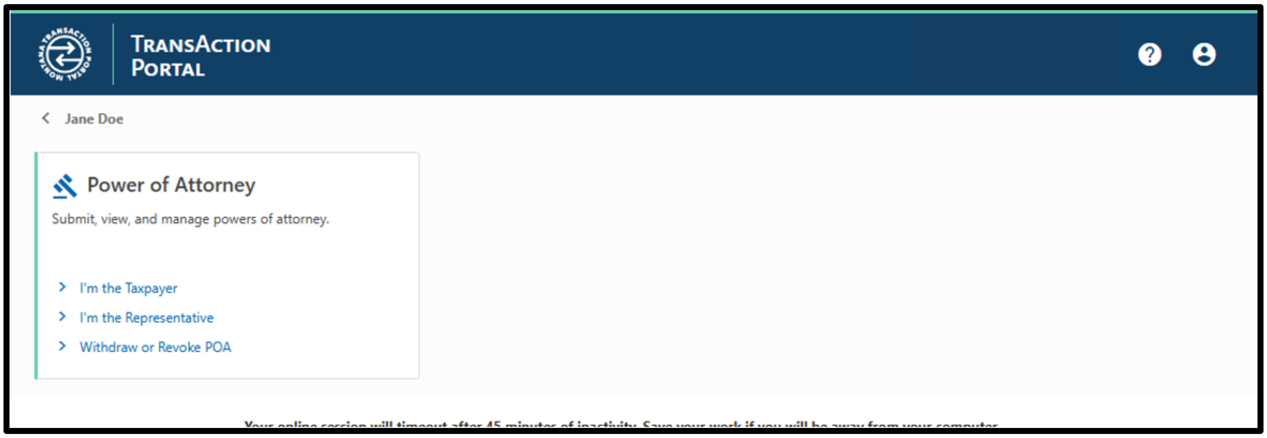
1. Select 'Submit a Power of Attorney' within the Quick Links tile.



2. Log in to or create a TAP User Profile.

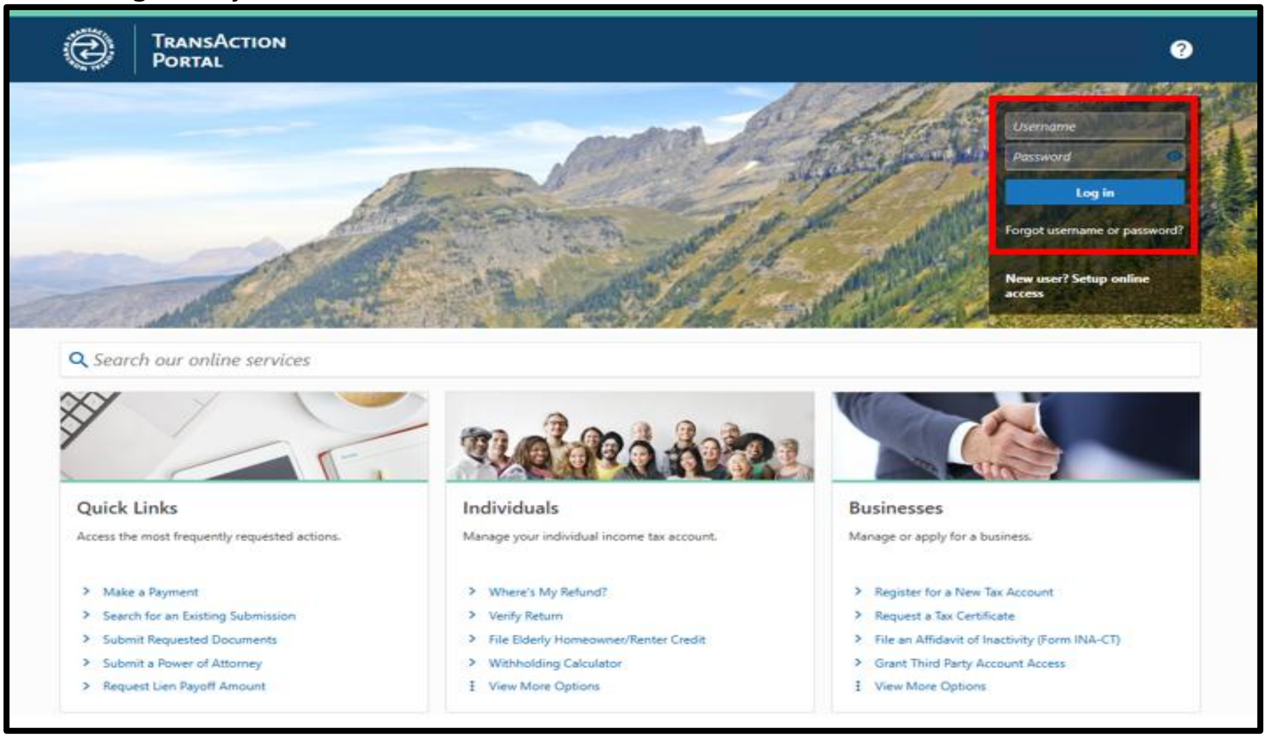


3. Once logged in, it will take you straight to the POA options.

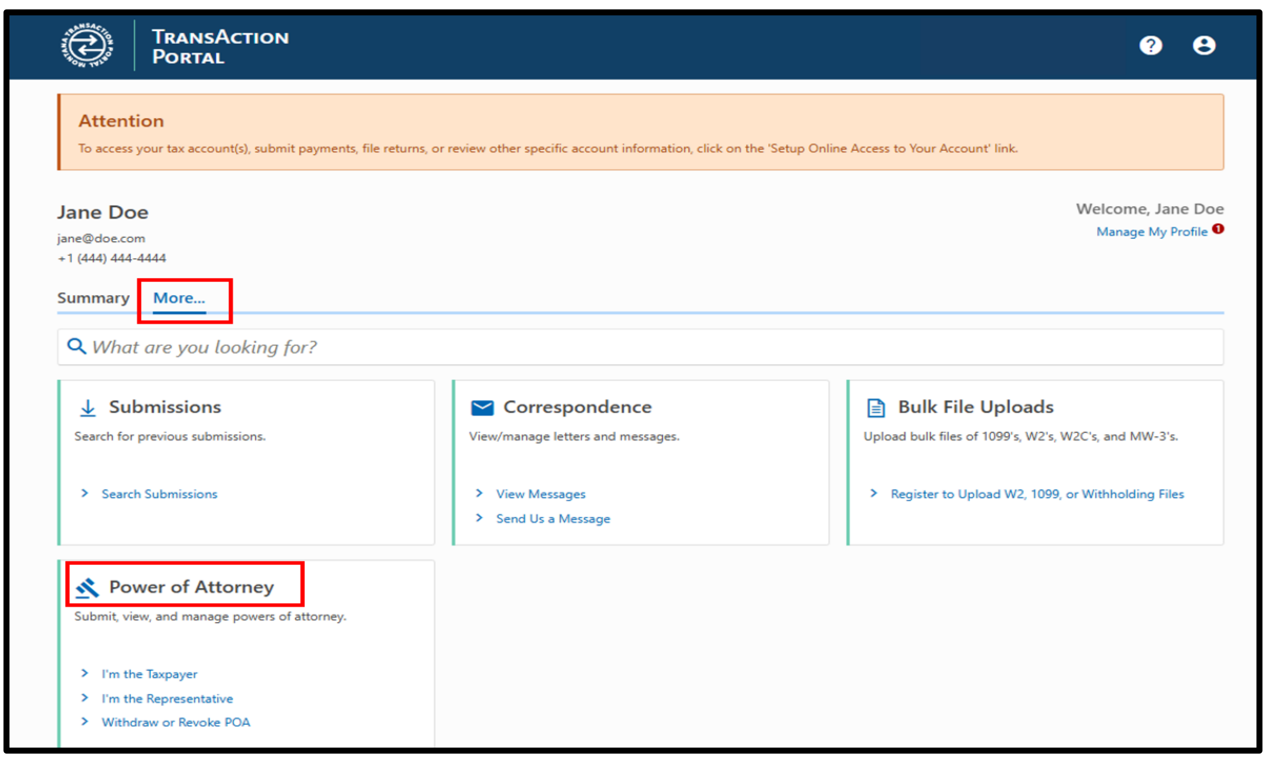


Profiles without tax account access

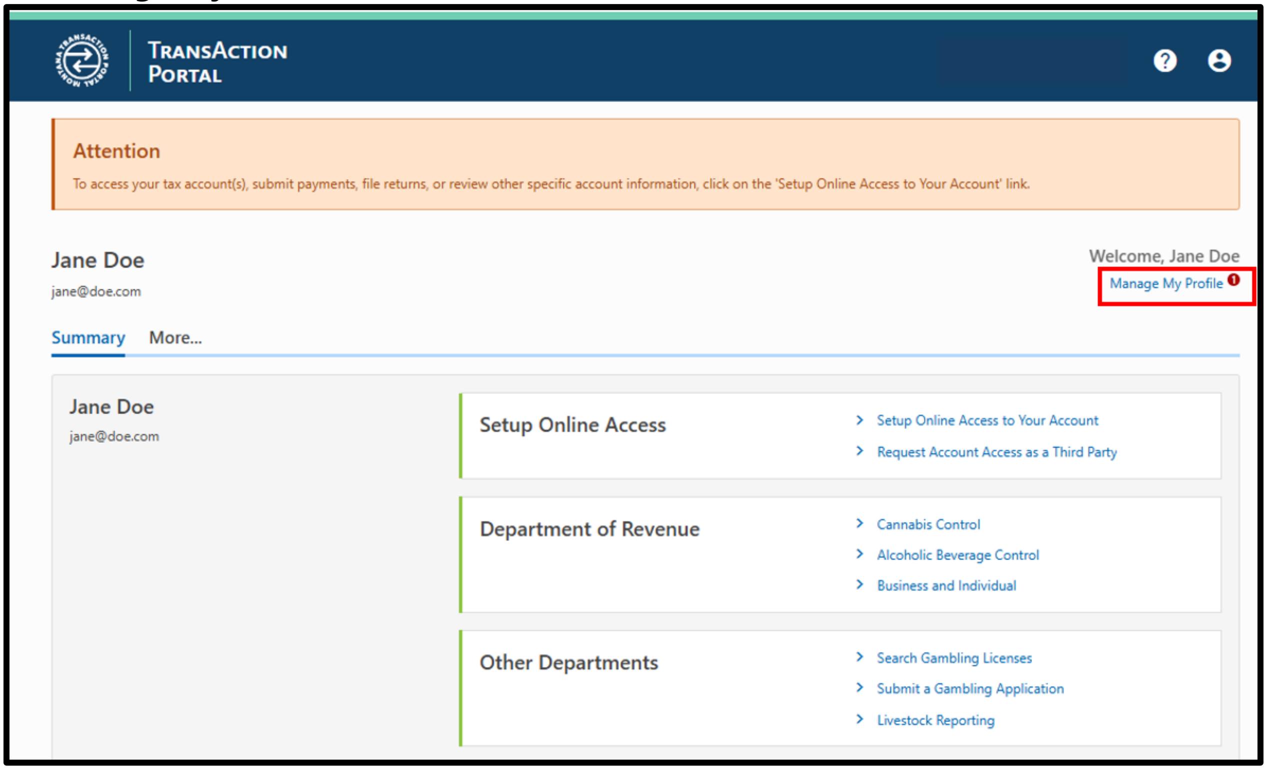
1. Log in to your TAP Profile.



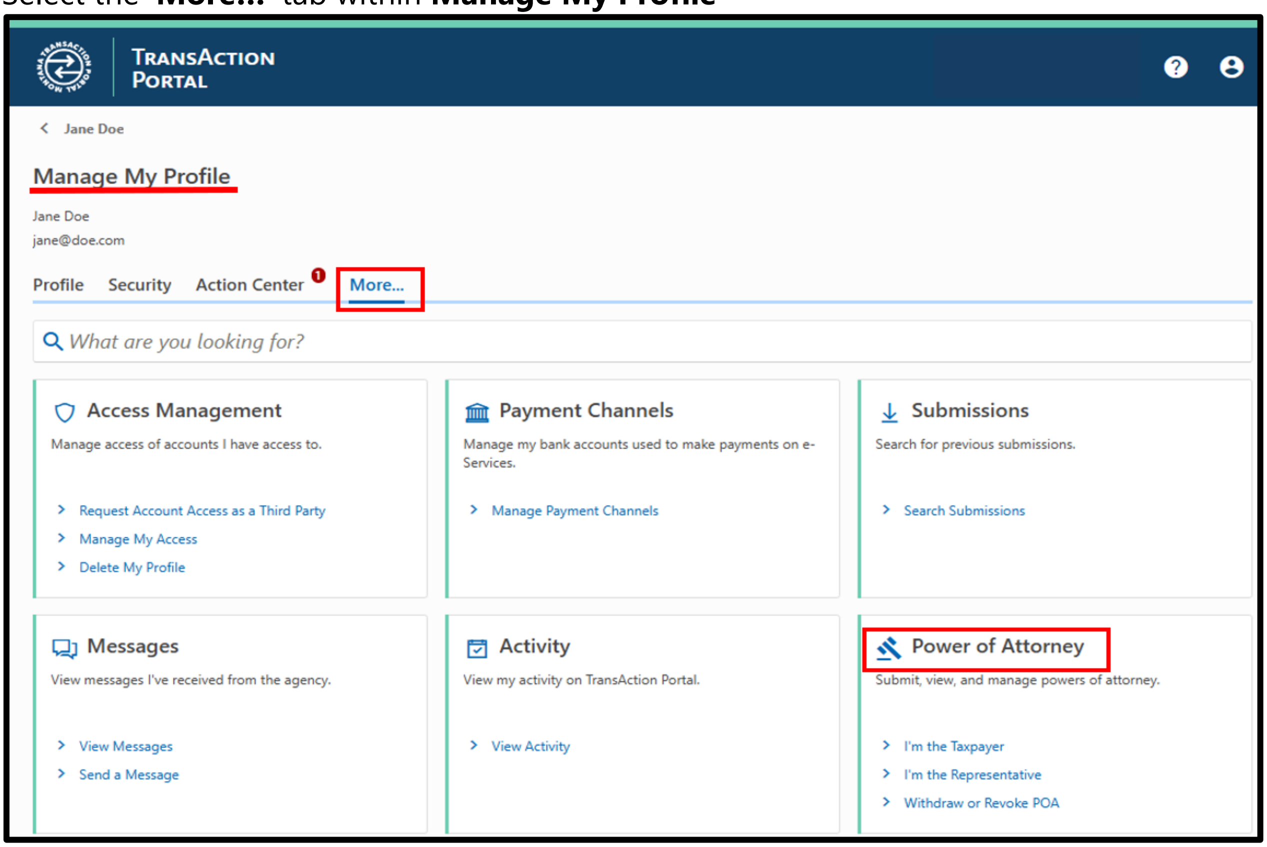
2. The POA submissions can be found in two locations.
   a. The '**More…**' tab



b. Manage My Profile



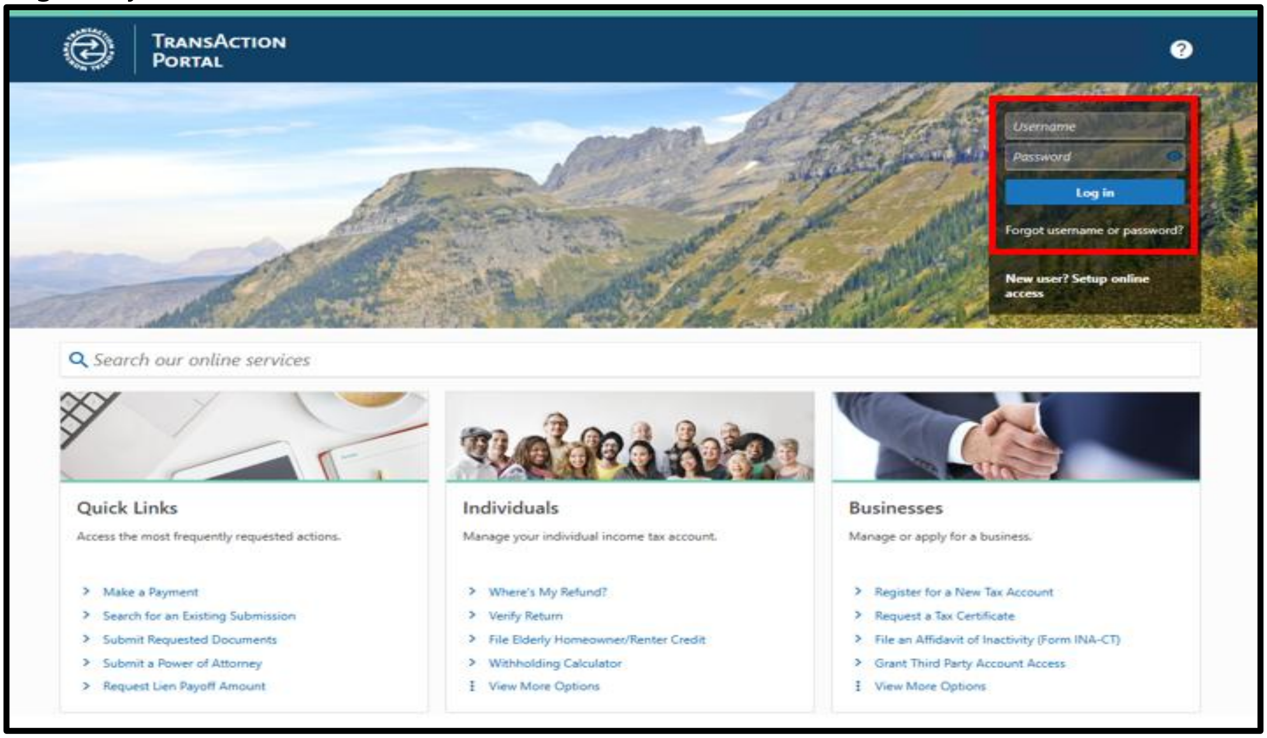
Select the '**More...**' tab within **Manage My Profile**



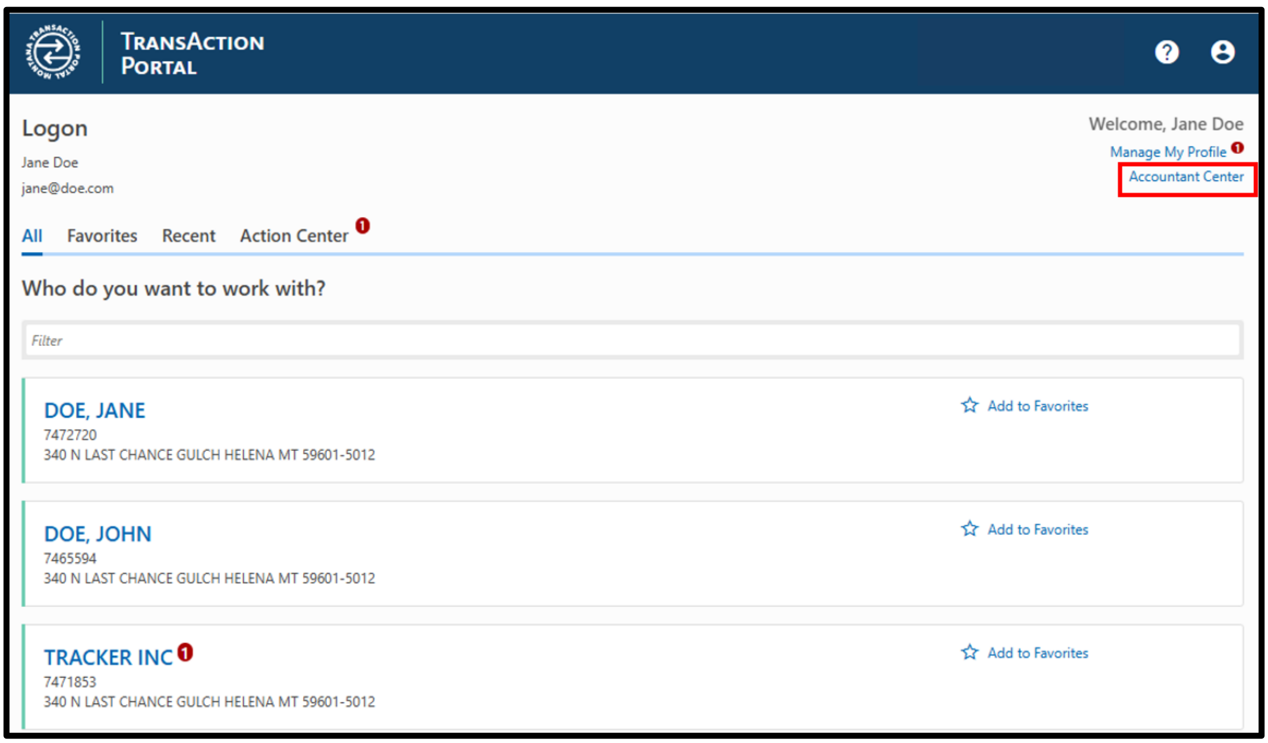
Accountant Style Profiles (access to multiple taxpayers)

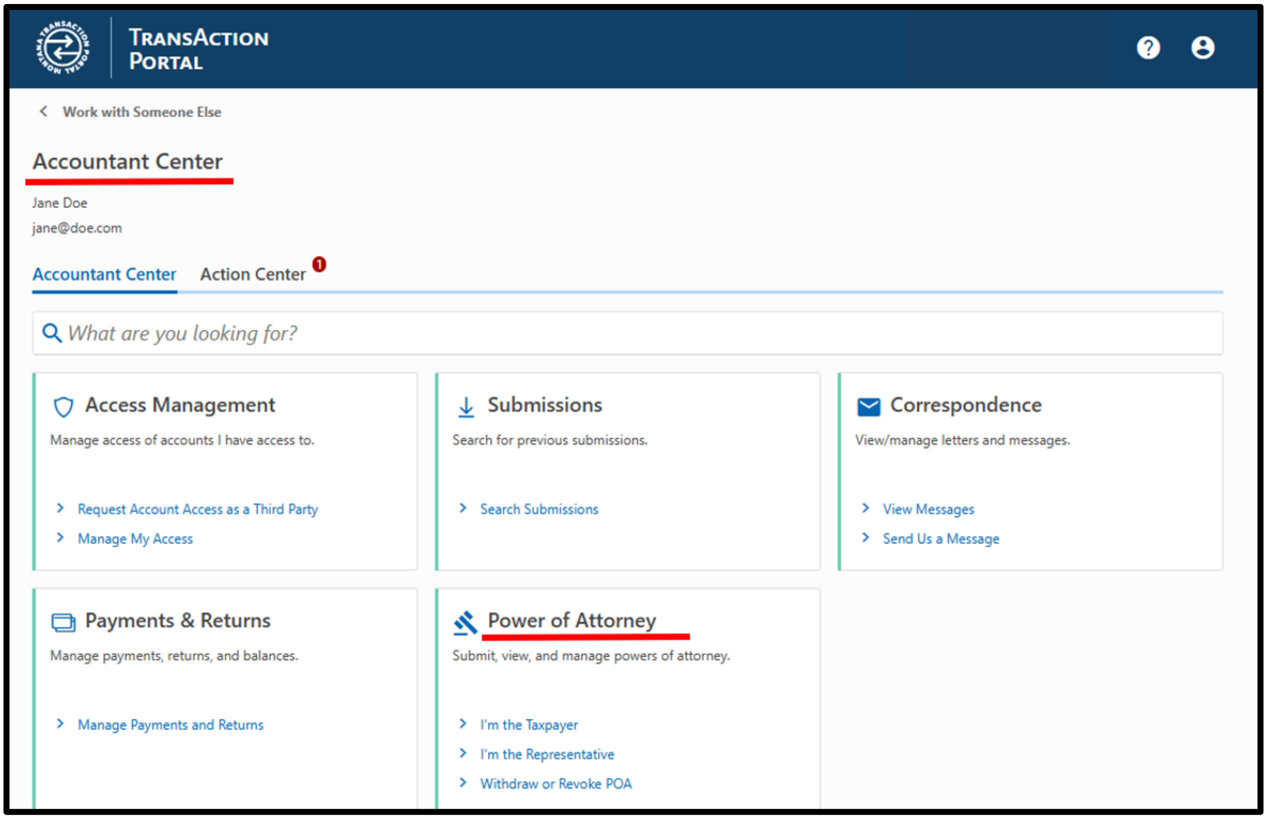
Submissions for Taxpayers the Profile does not have access to

1. Log into your TAP Profile



2. Select '**Accountant Center**'

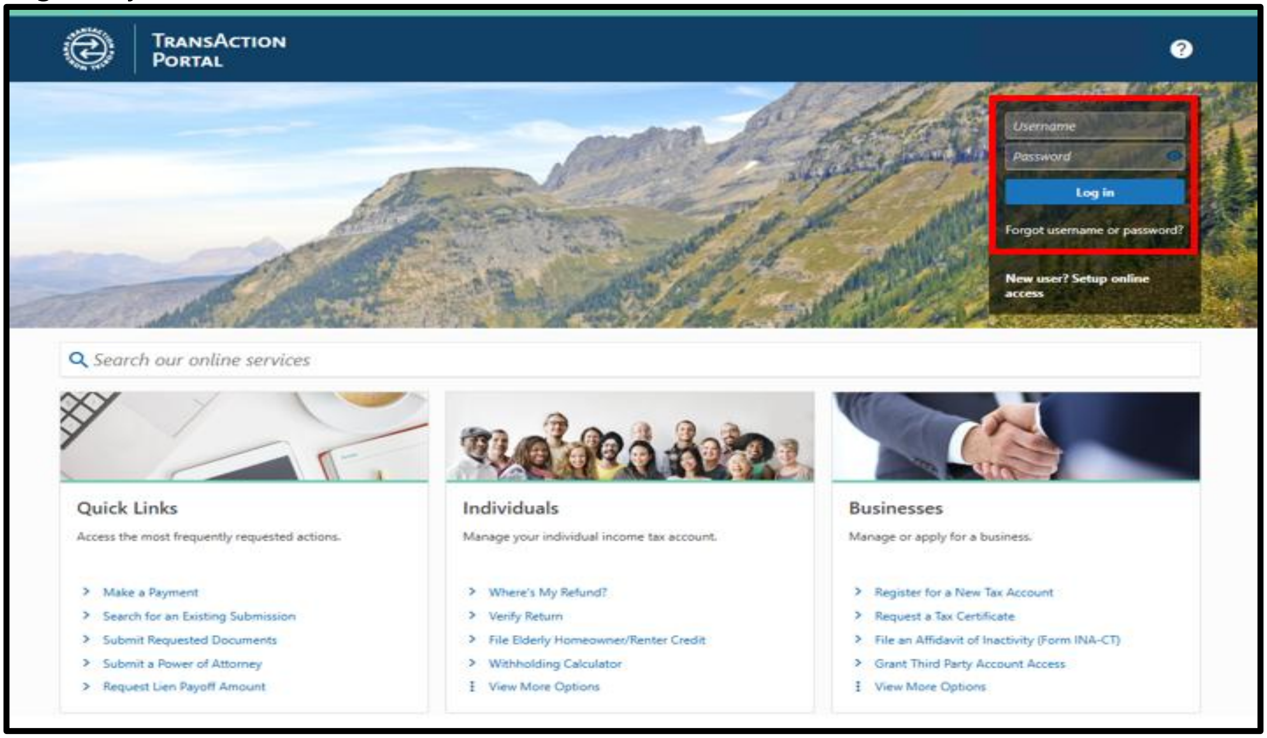



TransAction Portal
Work with Someone Else
Accountant Center
Jane Doe
jane@doe.com
Accountant Center
Action Center
What are you looking for?
Access Management
Manage access of accounts I have access to.
Request Account Access as a Third Party
Manage My Access
Submissions
Search for previous submissions.
Search Submissions
Correspondence
View/manage letters and messages.
View Messages
Send Us a Message
Payments & Returns
Manage payments, returns, and balances.
Manage Payments and Returns
Power of Attorney
Submit, view, and manage powers of attorney.
I'm the Taxpayer
I'm the Representative
Withdraw or Revoke POA

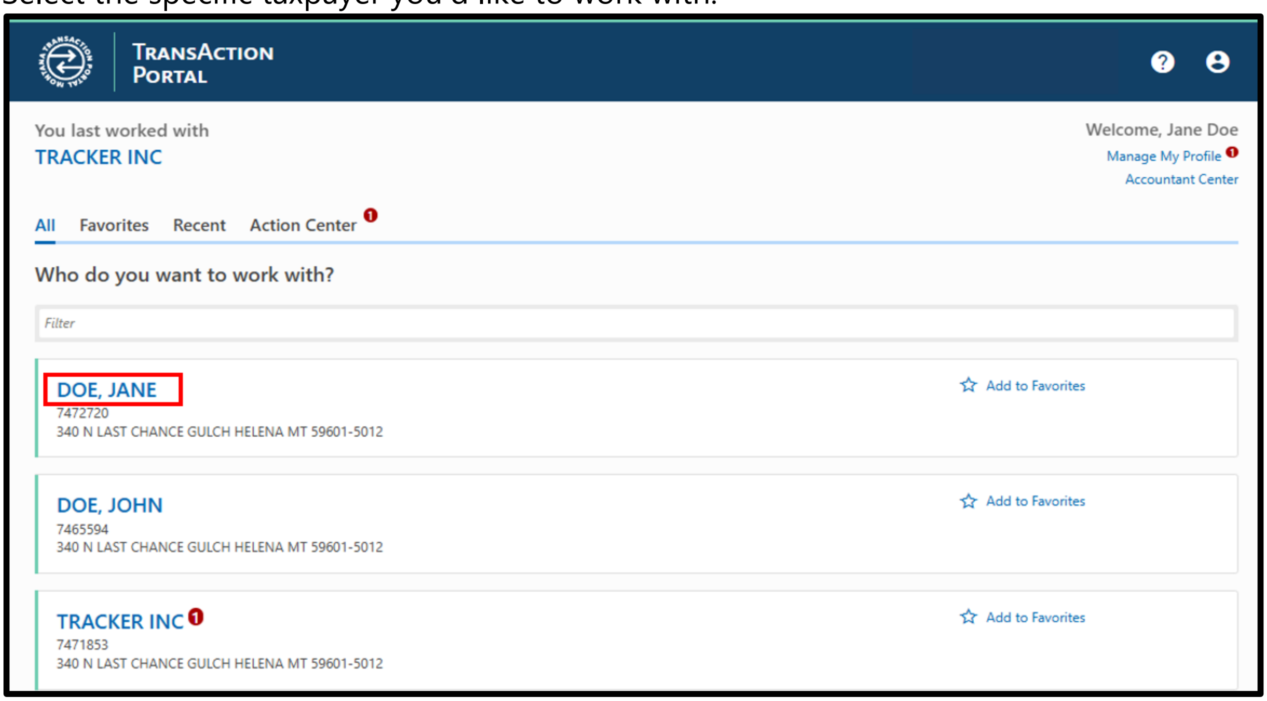
Submissions for Taxpayers the Profile has access to.

Web Profiles that manage multiple taxpayers can access POA submission options from several areas within TAP. These submission links are available under **Manage My Profile**, in the **Accountant Center**, and within the "**More…**" tab in each taxpayer's springboard.

1. Log into your TAP Profile



2. Select the specific taxpayer you'd like to work with.



3. Select ‘**More…**’