

Part IV – Type of Authorization (check the appropriate box):

- a. Information or Records Receipt Only
Department employees can only provide the taxpayer’s confidential information or records specified in Part III (above) to the representative.
- b. Representation
Department employees can provide confidential information to the representative and discuss the information. Representatives can receive and inspect confidential information.
- c. Decision-making authority / Attorney / Attorney-in-fact
Department employees can provide confidential information to the 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.

Part V – Revoke Representative(s)
Revocation of an Existing Power(s) of Attorney (for Taxpayer use only)

- Mark this box to revoke an existing POA on file with the department.
Names of existing Representative(s) to be revoked _____

- Mark this box to revoke all existing POA Representatives on file with the department.

Part VI – Taxpayer Signature

If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, fiduciary, trustee, or immediate family member on behalf of the taxpayer, the undersigned certifies their authority to execute this form on the taxpayer’s behalf under penalty of false swearing, pursuant to [45-7-202, MCA](#).

If not signed and dated, this Power of Attorney will not be in effect and the taxpayer will be notified.

Signature **X** _____

Date

M	M	D	D	Y	Y	Y	Y
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Printed Name _____

Title _____

Instructions for Power of Attorney Authorization to Disclose Tax Information

Purpose. This form may be used by a taxpayer to authorize a representative to: (1) receive and/or inspect the taxpayer's confidential tax information from the Department of Revenue (department) only; (2) receive and discuss a taxpayer's confidential tax information with the department; (3) appear before the department on the taxpayer's behalf as the taxpayer's representative for all tax matters including decision-making, settlement, or an appeal (or waiver) of a taxpayer's dispute; or (4) amend or revoke an existing Power of Attorney on file with the department.

If you do not specify the tax matters and periods, the representative will have access to all tax matters and years until you revoke their authorization.

Notices:

- Spouses filing a joint return must each complete a separate form for the representative, even for joint representation by a common representative.
- This form may not be used in connection with a deceased taxpayer. In such a case, the department requires letters of appointment for the personal representative or a court order appointing the representative of the decedent's estate.
- The department will accept a copy of the taxpayer's completed IRS Form 2848 (Power of Attorney and Declaration of Representative) if the form includes the tax type, the tax form number and years or periods authorized by the taxpayer for the representative.

Part I – Taxpayer Information

Individual. Enter your name, mailing address, social security number (SSN), telephone number, individual taxpayer identification number (ITIN) and/ or federal employee identification number (FEIN) if applicable. Do not use your representative's address or post office box for your own. If your tax return includes a sole proprietorship (federal Schedule C) and you want to allow someone to represent you for both personal and business tax matters, you need to submit separate POA forms - one for each. Be sure to include your SSN (or ITIN) and business FEIN as taxpayer identification numbers.

C Corporation, S corporations, partnership, limited liability company or association.

Enter the name, business address, federal employer identification number (FEIN), and telephone number.

If this form is being prepared for a C corporation filing a combined tax return, a list of subsidiaries is not required. This Power of Attorney applies to all members of the combined tax return.

Trust. Enter the name, title, address of the trustee, the name and FEIN of the trust, and telephone number.

Estate. Enter the name of the decedent, the estate's FEIN for the taxpayer identification number or, if the estate does not have a FEIN, the decedent's SSN (or ITIN).

Part II – Representative(s) Information.

Enter your representative's full legal name.

Use the identical full name on all submissions and correspondence. Enter the representative's telephone number, mailing address and e-mail address, if applicable.

A personal representative, trustee, or other fiduciary has the requisite authority to handle tax matters before the Department of Revenue without this form. If a trust, estate, guardianship, or conservatorship wants another representative to work with the department on tax matters, the personal representative, trustee, or other fiduciary must complete this form and authorize the representative with a Power of Attorney.

Part III – Tax Matters and Tax Years Covered; Duration of Authorization

A taxpayer may designate/limit specific tax matters and tax years by checking the appropriate boxes to indicate either selected years or all tax matters and all tax years. The taxpayer must indicate the tax years on the appropriate tax matter lines to authorize their representative to receive, inspect, and discuss these matters with the Department of Revenue.

You may list any tax years or periods that have already ended as of the date you sign the form.

If the matter relates to estate tax, enter the date of the decedent's death instead of a tax year.

Please indicate the duration you would like the authorization to be effective. If you do not provide a date or a description of a specific event, the authorization will expire in 5 years, and you must file a new authorization.

Part IV – Type of Authorization

If you are adding a new representative, ensure you check one of the three boxes to indicate what type of authorization you are providing your representative. A disclosure authorized by this form may take place by telephone, letter, facsimile, email or personal visit.

Note: By checking the ‘yes’ box on the individual tax return next to the question. ‘Do you want to allow another person (third-party designee) to discuss this return with us?’ You authorize Department of Revenue employees to discuss this tax return with the designated third party. However, they cannot discuss any other matters, such as outstanding tax liabilities, unless a completed Power of Attorney form is provided.

Part V – Revoke Representatives

To revoke current representation, check one of the two boxes provided in this section to either revoke specific individuals or to revoke all existing representatives. Representatives listed in Part II will not be affected by this part. Part VI, Taxpayer Signature is required for this part to be processed.

Part VI – Taxpayer Signature

Individual. You must sign and date the form. If you file a joint return, your spouse must execute his or her own Montana Power of Attorney to designate a representative.

Corporation or Association. An officer having authority to bind the corporation must sign.

Partnership. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under Montana law, the partner has authority to bind the partnership. If there is any doubt whether a partner has the authority to bind the partnership, it is best that all partners sign the form.

Limited Liability Company (LLC). If the LLC is member-managed, all members must sign, unless one member is authorized to act in the name of the LLC. If the LLC is manager-managed, the manager must sign.

Estate, trust, or other fiduciary. As discussed in Part II, Representative Information, if a trust, estate, guardianship, or conservatorship wants an individual other than the personal representative, trustee, or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee, or other fiduciary must complete this form and designate the other individual with the Power of Attorney. Thus, the personal representative of an estate must sign.

The trustee of a trust must sign. If a guardian or conservator has been appointed for a taxpayer, the guardian or conservator must sign. In all cases, the fiduciary must include the representative capacity in which the fiduciary is signing, such as “John Doe, guardian of Jane Doe.”

Part VII – Declaration of Representative

The representatives must enter the applicable role/designation (items a through f) and provide a brief description of the representative’s relationship to the taxpayer.

- a. Attorney – enter the two-letter abbreviation for the state in which the attorney is admitted to practice.
- b. Certified Public Accountant – enter the two-letter abbreviation for the state in which the CPA is licensed to practice.
- c. IRS Enrolled Agent, Accountant, or other tax professional authorized to represent the taxpayer.
- d. Officer – Enter the title of the officer (for example, President, Vice President, Secretary, etc.)
- e. Family member – enter the relationship to the taxpayer (for example, spouse, parent, child, brother, sister, etc.).
- f. Other – Identify the type of representative and include a brief description of the representative’s relationship to the taxpayers.

The representatives you name must sign and date the Declaration of Representative.

Part VIII – Representatives Withdrawal

If you are a representative and want to withdraw an existing POA, write REVOKE across the top of the form and fill out Part I, Taxpayer Information and Part VIII, Representatives Withdrawal. Then submit the form as indicated below in the Filing this Form portion.

If you would like to withdraw from all accounts that you represent, please go to the Montana TransAction Portal.

Filing this Form

- File this form online using the TransAction Portal: <https://tap.dor.mt.gov>.
- Fax the completed form to (406) 444-7723.
- Electronically send through Montana File Transfer Service. (FTS) You can create a Montana File Transfer Service account at transfer.mt.gov. Through your FTS account send POA to doreservices@mt.gov.
- Mail the completed form to:
Montana Department of Revenue
340 N. Last Chance Gulch
PO Box 5805
Helena, MT 59604-5805

Questions? Please call us at (406) 444-4457, or Montana Relay at 711 for the hearing impaired.

File online

at

<https://tap.dor.mt.gov>