

**Arkansas Tax Appeals
Commission**
(Rev. Nov. 2022)

**Power of Attorney
and Declaration of Representative**
(Ark. Code § 26-18-1120)

Part I	Power of Attorney	TAC Docket No(s). (if known):
---------------	-------------------	-------------------------------

1. Taxpayer information. Taxpayer must sign and date this form on line 3 below.

Taxpayer name and address	Last 4 digits of taxpayer's tax identification number(s)
	Daytime telephone number

Taxpayer hereby appoints the following individual(s) to represent the Taxpayer before the Tax Appeals Commission.

2. Representative(s). Representative(s) must sign and date this form in Part II below.

Name and U.S. Postal mailing address of Representative (<i>lead representative</i>)	Telephone No. _____ Email _____
Name and U.S. Postal mailing address of Representative (<i>optional additional representative</i>)	Telephone No. _____ Email _____

3. Taxpayer declaration and signature. If a tax matter concerns a joint tax liability, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or individual other than the Taxpayer, I certify I have the legal authority to execute this form on behalf of the Taxpayer.

Signature	Date	Title (if applicable)
Print name of signer	Print name of Taxpayer from line 1 if other than an individual	

Part II Declaration of Representative

I am not currently suspended or disbarred from practice, or ineligible for practice, as an attorney or Certified Public Accountant by any jurisdiction; I am authorized to represent the Taxpayer identified in Part I for the matter(s) specified herein; and, I am one of the following:

- a** Attorney—a member in good standing and authorized to practice law in Arkansas by the Supreme Court of Arkansas or other jurisdiction;
- b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the state of Arkansas or other jurisdiction;
- c** Officer—an authorized officer of the Taxpayer organization;
- d** Full-Time Employee—a full-time employee of the Taxpayer; or
- e** Other Authorized Representative.

Designation Insert above letter (a-e) :	Licensure state(s) and license number(s), if applicable:	I declare under penalty of perjury that the foregoing is true and correct. Signature:	Date Executed: