

Instructions: Power of Attorney and Declaration of Representative

General Instructions

Purpose of Form

Use this Power of Attorney form to authorize an individual to represent you before the Tax Appeals Commission (TAC). You may authorize any individual 18 years of age or older to represent you. Authorizing someone to represent you does not relieve you of your tax obligations.

Questions regarding this form should be directed to the Clerk of the Commission at the address below (under *How to File*) or by phone at 501-682-2741.

How To File

First time filers must mail or hand deliver the form to:

Tax Appeals Commission
900 West Capitol, Suite 310
Little Rock, AR 72201

Registered users of the TAC electronic filing system must submit forms securely through <https://tac.arkansas.gov>.

Electronic Filing

Electronic filing of documents is required of all authorized representatives unless prevented by disability. Login credentials and instructions will be emailed to representatives who are not existing users of the TAC electronic filing system upon receipt and acceptance of this form by the Clerk of the Commission.

Signatures

A Power of Attorney must be manually signed by the taxpayer. The filed Power of Attorney can be a copy or scan of the signature.

Authority Granted

Except as specified below, this power of attorney authorizes the listed representative(s) to receive confidential tax information and appear on your behalf before the Tax Appeals Commission. This authorization does not include the power to (1) substitute or add another representative or (2) disclose tax returns or return information to a third party.

Revocation or withdrawal of a power of attorney

On written motion served on the party represented and all other parties of record, the Presiding Commissioner may grant an authorized representative leave to withdraw for good cause shown.

Address Changes

If the email address or USPS address for either you or your representative changes, do not file a new Power of Attorney. Instead, file a written notification with the Clerk that includes the new information.

Specific Instructions

Part I. Power of Attorney

If this is a Power of Attorney for one or more existing proceedings for which docket numbers have been issued, enter the applicable docket number(s). For a Power of Attorney filed with a petition, leave blank.

Line 1. Taxpayer Information

Enter the information requested about you. Do not enter information about any other person, including your spouse. A separate Power of Attorney should be submitted for each taxpayer.

Individuals. Enter your name, last four digits of your SSN, ITIN, and/or employer identification number (EIN), if applicable, and your street address or post office box. If you file a tax return that includes a sole proprietorship business (Schedule C (Form 1040)) and you are authorizing the listed representative(s) to represent you for your individual and business tax matters, including employment tax liabilities, enter the last four digits of both your SSN (or ITIN) and your business EIN as your taxpayer identification numbers. If you, your spouse, or former spouse are submitting powers of attorney in connection with a joint return that you filed, you must each submit separate Power of Attorney forms even if you are authorizing the same representative(s) to represent you.

Corporations, associations, or partnerships. Enter the name, last four digits of the EIN, and business address. For consolidated returns, only the parent corporation information is required on line 1.

Exempt organizations. Enter the name, address, and last four digits of the EIN of the exempt organization.

Trusts. Enter the name, title, and address of the trustee, and the name and last four digits of the EIN of the trust.

Deceased individuals or Estates. Enter the name and last four digits of the SSN (or ITIN) of the decedent and the name, title, and address of the decedent's executor or personal representative.

Line 2. Representative(s)

Enter the information requested about your representative(s). You may name any individual 18 years of age or older as your representative. If you want to name more than two representatives, submit additional Power of Attorney forms. Your authorization of an eligible representative will allow that individual to receive your confidential tax information.

Line 3. Taxpayer Declaration and Signature

Individuals. You must sign and date the power of attorney. If you filed a joint return, your spouse must execute his or her own power of attorney on a separate form to designate a representative. For Taxpayer individuals who are under 18 years of age and cannot sign, the individual's parent or guardian may sign on their behalf. Other individuals may sign for the Taxpayer if a Power of Attorney form has been signed by the parent or guardian authorizing the other individual(s) to sign on behalf of the Taxpayer.

Corporations or associations. An officer with the legal authority to bind the corporation or association must sign and enter his or her exact title.

Partnerships. One partner authorized to act in the name of the partnership is required to sign and enter his or her title. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

Estates. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign.

All others. If the Taxpayer is a dissolved corporation, deceased individual, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, an individual with the authority to bind the entity is required to sign.

Part II. Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (items (a)–(e)) in the order listed. In addition, the representative(s) must include the requested information in the column headed “Licensure state(s) and license number(s), if applicable”.