

**Arkansas Tax Appeals  
Commission**  
(Rev. 10/24)

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

**Part I** Power of Attorney

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

Taxpayer name and address	Tax period(s):
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**2. Representative(s).** Representative(s) must sign and date this form in Part II below.

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

**3. Taxpayer declaration and signature.** I appoint the above individual(s) to represent the Taxpayer before the Tax Appeals Commission. 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.

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Signature	Date	Title (if applicable)
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Print name of signer

**Part II** Declaration of Representative(s)

I have reviewed and will follow the Arkansas Tax Appeals Commission Rules of Procedure; I am not currently suspended or disbarred from practice, or ineligible for practice, as an attorney, certified public accountant, or other professional by any jurisdiction; I am authorized to represent the Taxpayer 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;
- b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant;
- c** Full-Time Employee—a full-time employee of the Taxpayer; or
- d** Other Authorized Representative.

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

# **Instructions: Power of Attorney and Declaration of Representative**

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## **General Instructions**

### **Purpose of Form**

Use this Power of Attorney (POA) 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 Commission at the address below (under *How to File*) or by phone at 501-682-2741.

### **How To File**

For new cases about to be filed, the POA can be uploaded by attaching it to the online petition form, which can be found at <https://ig.arkansas.gov/tax-appeals-commission/petition/>. For cases already assigned a docket number, the POA can be emailed to the case-specific email address. Other alternatives are to email the POA to [tac@arkansas.gov](mailto:tac@arkansas.gov), or mail or hand-deliver the POA to:

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

### **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 POA. Instead, file a written notification with the Commission that includes the new information.

## **Specific Instructions**

### **Part I. Power of Attorney**

#### **Line 1. Taxpayer Information**

Enter the information requested. 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, your street address or post office box, and the tax period(s) from the notice you received from the Department of Finance and Administration. If you, your spouse, or former spouse are submitting POAs in connection with a joint return that you filed, you must each submit separate POA forms even if you are authorizing the same representative(s) to represent you.

**Corporations, associations, or partnerships.** Enter the name, business address, and the tax period(s) from the notice you received from the Department of Finance and Administration. For consolidated returns, only the parent corporation information is required on line 1.

**Exempt organizations.** Enter the name and address of the organization, and the tax period(s) from the notice you received from the Department of Finance and Administration.

**Trusts.** Enter the name, title, and address of the trustee, and the tax period(s) from the notice you received from the Department of Finance and Administration.

**Deceased individuals or estates.** Enter the name of the decedent; the name, title, and address of the decedent's executor or personal representative; and the tax period(s) from the notice you received from the Department of Finance and Administration.

## **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 POA forms. Your authorization of an eligible representative will allow that individual to receive your confidential tax information.

## **Line 3. Taxpayer Declaration and Signature**

The POA must be manually signed by the taxpayer. The filed POA can include a copy or scan of the manual signature.

**Individuals.** You must sign and date the POA. If you filed a joint return, your spouse must execute his or her own POA 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 POA 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 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)–(d)) in the order listed. An authorized representative must certify review of the Arkansas Tax Appeals Commission Rules of Procedure, which are found at:

<https://ig.arkansas.gov/tax-appeals-commission/legal-information-rules-and-self-help/>.

In addition, the representative(s) must include the requested information in the column headed "Licensure state(s) and license number(s), if applicable."