



Tax Information Authorization and Power of Attorney for Representation

For office use only
Date received

• Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, FEIN, etc.)	
Spouse's name, if joint return		Spouse's identifying number (SSN, etc.)	
Address	City	State	ZIP code

Check only one:

- Tax Information Authorization:** Checking this box allows the Revenue Division to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the qualifications listed on the back of this form.

For All tax years, or Specific tax years: _____

I hereby appoint the following person as designee or authorized representative:

Name	Phone ()	Fax ()
Mailing address	City	State ZIP code

Representative's title and Oregon license number or relationship to taxpayer

If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions)

The above named is authorized to receive my confidential tax information and/or represent me before the City of Portland Revenue Division for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): _____

Signature of taxpayer(s)

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature X	Print name	Date
Title (if applicable)	Daytime phone ()	
Spouse (if joint representation) X	Print name	Date

Note: This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the City of Portland Revenue Division for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here _____.

Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.

Complete the following, if known (for routing purposes only):
 Revenue Division employee: _____
 E-mail: _____
 Phone/Fax: _____

Send to: City of Portland Revenue Division
 111 SW Columbia St, Ste 600
 Portland, OR 97201

Visit pro.portland.gov to submit this form using Portland Revenue Online.

**If this tax information authorization or power of attorney form is not signed, it will be returned.
 Power of attorney forms submitted with Revenue Online will be signed electronically.**

Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** You authorize the Revenue Division to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- **Power of attorney for representation.** You authorize another to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed.

Authorization terminates when the Revenue Division receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indication that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (such as personal representative, trustee, guardian, conservator), original notices will be mailed to the taxpayer as required by law. A copy will be mailed to the appointed representative when requested.

For corporations, "taxpayer" is used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

Qualifications to represent taxpayer(s) before Revenue Division

Under Portland City Code 7.02.250, Multnomah County Code 11.556 and 12.250, and Metro Code 7.05.110 a person must submit written authorization to the Revenue Division to be recognized as representing a taxfiler. Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Revenue Division:

1. For all tax programs:

- a. An adult immediate family member (spouse, parent, child, or sibling).
- b. An attorney qualified to practice law in Oregon.
- c. A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- d. An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.

- e. A designated employee of the taxpayer.
- f. An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- g. A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- h. An individual outside the United States if representation takes place outside of the United States.
- i. Any other representative if authorized by the Revenue Division.

2. For income tax issues:

- a. All those listed in (1); plus
- b. A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Revenue Division may be subject to different rules. A person recognized by these entities will be recognized as your representative by the Revenue Division.

Tax matters partners and S corporation shareholders. See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

Out-of-state attorneys and CPAs

Attorneys may contact the Oregon State bar for information on practicing in Oregon. If your out-of-state representative receives authorization to practice in Oregon, attach proof to this form.

CPAs may practice in Oregon if they meet the following substantial equivalency requirements of ORS 673.010:

1. Licensed in another state;
2. Have an accredited baccalaureate degree with at least 150 semester hours of college education;
3. Passed the Uniform CPA exam; **and**
4. Have a minimum of one year experience.