



State of Arkansas

Department of Finance and Administration

Power of Attorney

| |
|-----------------------|
| Date of Revocation |
| _____ |

1 Taxpayer Information

| | | |
|---|---------------------------|--------------------------------|
| Taxpayer name(s) and address (Please type or print) | Social Security Number(s) | Employer Identification Number |
| | Primary Spouse | |
| | Sales tax permit number | Daytime Telephone Number |

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s)

| | |
|--|---|
| Individual's Name and address (Please type or print) | Phone Number Fax Number Email Address |
| Individual's Name and address | Phone Number Fax Number Email Address |

to represent the taxpayer(s) before the Arkansas Department of Finance and Administration and the Arkansas Tax Appeals Commission (if attached to a proper petition that is timely filed with the Commission) for the following tax matters:

3 Tax Matters

| Type of Tax (Sales, Use, Income, etc.) | Year(s) or Period(s) |
|--|----------------------|
| | |
| | |
| | |

4 Acts Authorized

The individual representatives are authorized, subject to revocation by the taxpayer, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in line 3, including the authority to sign any agreements, consents, waivers or other documents.

The authority does not include the power to receive refund checks, the power to substitute another representative, the power to sign returns, or the power to execute a request for disclosure of tax returns or return information to a third party.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

5 Computer generated notices will continue to be sent to taxpayer as required by law (see instructions).

6 Signature of Taxpayer(s)

If signed by a corporate officer, partner, guardian, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested.

If not signed and dated, this power of attorney will be returned.

| | | |
|-----------|------|-------|
| Signature | Date | Title |
|-----------|------|-------|

| | | |
|-----------|------|-------|
| Signature | Date | Title |
|-----------|------|-------|

Instructions for Department of Finance and Administration

Power of Attorney form

PURPOSE

The purpose of this form is to authorize an individual to represent you before the Department of Finance and Administration. This form also authorizes the individual to represent you before the Arkansas Tax Appeals Commission if attached to a proper petition that is timely filed with the Commission. Individual representatives must be specifically listed under Section 2 of the form. If you wish to authorize more than two individuals to represent you, an additional form or supplement with all required information must be provided.

AUTHORITY GRANTED

This power of attorney form authorizes the individual representative(s) to perform any and all acts you can perform, with the exception of receiving refund checks, the power to substitute another representative, the power to sign returns, or the power to execute a request for disclosure of tax returns or return information to a third party.

NOTICES TO TAXPAYER

The computer generated notices will continue to be sent to you, the taxpayer. Proposed Assessment and Final Assessment notices are required to be mailed to the taxpayer by law, Arkansas Code Ann §§ 26-18-307, 26-18-403, and 26-18-401. You may share these notices with your attorney or other individual that you delegate as your representative.

REVOCACTION or Withdrawal of Representative

To revoke a Power of Attorney form, mail or fax this form with the date of Revocation in the box in the upper right hand column of the form to the same office it was originally sent. If you do not have a copy of the form, mail or fax a letter stating that you want to revoke the Power of Attorney. If the taxpayer is revoking the power of attorney, the letter must list the names of the representatives and it must be signed and dated by the taxpayer. If the representative is withdrawing, list the name, address and Employer Identification number and Sales tax permit number and date of revocation.

WHERE TO FILE

Mail or fax the Power of Attorney form to the office handling the tax matter.

When filing an appeal with the Tax Appeals Commission, attach to a proper petition.

The federal Form 2848 may be used in lieu of this form. (Provided the proper Arkansas tax type(s), tax form references, and tax period(s), or year(s) are identified on the federal form.)