



Montgomery County

COMMISSION

Tax & Audit Department

Power of Attorney & Declaration of Representative


PART 1 - POWER OF ATTORNEY
1. TAXPAYER INFORMATION

TAXPAYER NAME(S) AND ADDRESS (Please Type or Print)	SOCIAL SECURITY NUMBER(S)	EMPLOYER IDENTIFICATION NUMBER
		DAYTIME TELEPHONE NUMBER

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

2. REPRESENTATIVE(S) (Please type or Print)

NAME AND ADDRESS	TELEPHONE NUMBER: FAX NUMBER:
NAME AND ADDRESS	TELEPHONE NUMBER: FAX NUMBER:
NAME AND ADDRESS	TELEPHONE NUMBER: FAX NUMBER:

To represent the taxpayer(s) before the Montgomery County Commission Tax & Audit Department for the following matter(s):

3. TAX MATTERS

TYPE OF TAX (Sales, Use, Lodgings, Gasoline, Motor Fuel, etc.)	YEAR(S) or PERIOD(S)

4. ACTS AUTHORIZED

The representative(s) are authorized 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 above, for example, the authority to sign and agreements, consents, or other documents.

This authority of Representation is effective from the beginning date of the audit of _____ and until such time as the audit is settled to the satisfaction of the Montgomery County Commission Tax & Audit Department or until notice of cancellation of Authority or Representation is given in writing, whichever should come first.

5. NOTICES AND COMMUNICATIONS

Notices and other written communications will be sent to the first representative listed in Part 1, section 2.

- a. If you want the second representative listed to receive such notices and communications, check this box.....▶
- b. If you do not want any notices or communications sent to your representative, check this box.....▶
- c. If you want any notices and communications sent to both you and your representative, check this box.....▶

6. RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Montgomery County Commission Tax & Audit Department for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.....▶

You Must Attach A Copy Of Any Power Of Attorney You want To Remain In Effect

7. SIGNATURE OF TAXPAYER(S)

If a tax matter concerns a joint return, *both* husband and wife must sign if joint representation is requested, otherwise, see federal instructions. If signed by a corporate officer, partner, guardian, tax matters partner, 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 this power attorney is not signed, it will be returned.

SIGNATURE	DATE	TITLE (if applicable)
PRINT NAME		
SIGNATURE	DATE	TITLE (if applicable)
PRINT NAME		

PART 2 - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent - enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d. Officer - a bona fide officer of the taxpayer's organization.
 - e. Full-Time Employee - a full-time employee of the taxpayer.
 - f. Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g. Enrolled Actuary - enrolled as an actuary by the Joint Board of Enrolled Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by Section 10.3(d)(1) Treasury Department Circular No. 230).
 - h. Unenrolled Return Preparer - an unenrolled return preparer under Section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.

DESIGNATION - INSERT ABOVE LETTER (a-h)	JURISDICTION (State) or ENROLLMENT CARD NO.	SIGNATURE	DATE