



# Power of Attorney

Read the instructions on the back before completing this form.

<b>Print or type</b>	Your name or name of entity			Social Security or MN tax ID number (or federal ID number)			
	Spouse's name, if joint (or corporate officer, partner or fiduciary if a business)			Spouse's Social Security number (if a joint return)			
	Street address						<b>Check one</b> (see instructions): <input type="checkbox"/> <b>Original</b> —your first power of attorney authorizing this appointee <input type="checkbox"/> <b>Amend</b> —changes an existing power of attorney for this appointee <input type="checkbox"/> <b>Cancel/Revoke</b> —cancels a previously filed power of attorney
	City	State	Zip code				
<b>Expiration date</b> (If a date is not provided, this power of attorney is valid until revoked.)			Month	Day	Year		

I appoint the following as attorney-in-fact to represent me before the Minnesota Department of Revenue. The appointee is authorized to provide and receive private and nonpublic information concerning my state taxes, and to perform any and all acts that I can perform with respect to my tax matters, unless noted below.

Name of person (appointee) given power of attorney			Name of firm (if applicable)		
Street address		City	State	Zip code	
Phone number ( )		FAX number ( )			

Unless limitations are noted below, the appointee is authorized to perform any and all acts that you can perform with respect to your tax matters, including the authority to sign tax returns. If you want to limit the appointee's authority to specific tax types, periods and/or duties, you must indicate the types of authority below.

**To grant limited authority:** Check only the boxes that apply. By checking the boxes, the appointee will be authorized to perform acts on your behalf with respect to only the indicated tax matters:

Tax type	Year(s) or period(s)	Tax type	Year(s) or period(s)
<input type="checkbox"/> Individual income tax	_____	<input type="checkbox"/> Sales and use tax	_____
<input type="checkbox"/> Property tax refund	_____	<input type="checkbox"/> Withholding tax	_____
<input type="checkbox"/> Partnership tax	_____	<input type="checkbox"/> S corporation tax	_____
<input type="checkbox"/> MinnesotaCare taxes	_____	<input type="checkbox"/> Corporation franchise	_____
<input type="checkbox"/> Fiduciary income tax	_____	<input type="checkbox"/> Other (please specify):	_____

If the appointee is **not** authorized to sign the return(s) for the above tax matters, check this box:

Comments:

<b>Sign here</b>	<i>The power of attorney is not valid until it is signed and dated.</i>			
	Your signature or signature of corporate officer, partner or fiduciary	Print your name (and title, if applicable)	Date	Phone ( )
	Spouse's signature (if joint)	Print spouse's name (if joint)	Date	Phone ( )

**Mail to: Minnesota Revenue, Mail Station 4123, St. Paul, MN 55146-4123**

# Instructions for Form REV184

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## Purpose of this form

You must complete, sign and return this form if you want to grant power of attorney to an attorney, accountant, agent, tax return preparer or any other person as an attorney-in-fact to perform acts on your behalf and to discuss your private tax information with the department. A power of attorney is a legal document authorizing someone to act as your representative.

You may use this form for any matters affecting any tax administered by the Department of Revenue. This includes both the audit and collection processes.

This power of attorney will remain in effect until the expiration date, if any, or until you revoke it, whichever is earlier.

The department *will* accept copies of this form, including those from a FAX machine.

The department will also accept other types of power of attorney forms, including the Statutory Short Form Power of Attorney (Minnesota Statutes, Section 523.23), in place of Form REV184. However, we reserve the right to request additional information, if needed.

## Original, amend or cancel/revoke

Check one box to indicate your intent for filing this form.

**Original**—Check this box if this power of attorney is new and does not amend or replace any existing power of attorney on file with the department.

**Amend**—Check this box if you have an existing power of attorney on file with the department for the appointee and you want to make changes. When you complete this form, briefly describe the changes in the blank space provided for comments.

**Cancel/Revoke**—Check this box if you want to revoke an existing power of attorney for the appointee that is on file with the department. (*Note:* It is not necessary for you to file this form to revoke a previously filed power of attorney. If you prefer, you may revoke an earlier power of attorney by writing to the department.)

## Expiration date

If you want the power of attorney to end on a specific date, fill in the month, day and year.

If a date is not provided, the power of attorney will remain valid until it is revoked.

## Appointee

Fill in the name, address, phone and FAX number of the person and/or firm, organization or partnership you are appointing to represent you before the department.

## Tax matters

Unless you indicate otherwise, the appointee is authorized to perform any and all acts that you can perform with respect to your tax matters, including the authority to sign tax returns.

If you want to grant limited authority, you must indicate the specific tax types, periods and/or duties you want the appointee to perform. If your tax situation does not fit into a tax type or period (for example, a specific administrative appeal, audit or collection matter), describe it in the blank space provided for comments.

If you **do not** want to grant authority to the appointee to sign your return, you must check the box.

## Mailing of correspondence

Please note that as a general rule, the department does not send documents to the designated appointee. Your appointee *might* receive certain tax documents, but not all of them. Therefore, it is your responsibility to keep your appointee informed of your tax matters.

If you want the department to send any and all notices, correspondence, tax refunds and tax booklets directly to the appointee rather than you, state law allows you to make an election in writing. To make this election, attach a signed statement to this power of attorney.

If you want to make this election for an existing power of attorney on file with the department, send a letter to:

Minnesota Revenue  
Mail Station 4123  
St. Paul, MN 55146-4123

Be sure to provide in the letter your name, address and Social Security number and include your appointee's name, address, phone and FAX number.

This election will expire on the designated expiration date or when you revoke the power of attorney, whichever is earlier.

## Your signature

The power of attorney is not valid until it is signed and dated.

Your signature at the bottom of this form authorizes the individual you designate (your representative or "attorney-in-fact") to perform any act you can perform with respect to taxes. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements and compromises.

If you are granting authority for a joint return, both signatures are required. However, only one signature is needed if you are granting powers for disclosure purposes only.

If you want to exclude granting authority to perform any of these, or other specific acts, describe those exclusions in the blank space provided for comments.

## Use of information

The information collected on this form may be private or nonpublic data and, if so, cannot be disclosed to the public or other agencies. It will only be used for tax administration purposes. If you do not provide all the requested information, your Form REV184 may not be processed.

## Questions?

If you have questions on how to complete this form, call (651) 296-3781. TTY users: Call Minnesota Relay at 711.