

POWER OF ATTORNEY INSTRUCTIONS

Purpose of this form

A Power of Attorney (Form DR-835) signed by the taxpayer and the representative is required by the Florida Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect confidential tax information. You and your representative must complete, sign, and return Form DR-835 if you want to grant Power of Attorney to an attorney, certified public accountant, enrolled agent, former Department employee, reemployment tax agent, or any other qualified individual. A Power of Attorney is a legal document authorizing someone other than yourself 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. A Power of Attorney will remain in effect until you revoke it. If you provide more than one Power of Attorney with respect to a tax and tax period, the Department employee handling your case will address notices and correspondence relative to that issue to the first person listed on the latest Power of Attorney.

A Power of Attorney Form is generally not required, if the representative is, or is accompanied by: a trustee, a receiver, an administrator, an executor of an estate, a corporate officer, or an authorized employee of the taxpayer.

Photocopies and fax copies of Form DR-835 are usually acceptable. E-mail transmissions or other types of Powers of Attorney are not acceptable. Copies of Form DR-835 are readily available by visiting our Internet site (www.floridarevenue.com/forms).

How to Complete Form DR-835, Power of Attorney

PART I POWER OF ATTORNEY

Section 1 – Taxpayer Information

- **For individuals and sole proprietorships:** Enter your name, address, social security number, and telephone number(s) in the spaces provided. Enter your federal employer identification number (FEIN), if you have one. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours.
- **For a corporation, limited liability company, or partnership:** Enter the name, business address, FEIN, a contact person familiar with this matter, and telephone number(s).
- **For a trust:** Enter the name, title, address, and telephone number(s) of the fiduciary, and name and FEIN of the trust.
- **For an estate:** Enter the name, title, address, and telephone number(s) of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN if the estate has one and the decedent's social security number.
- **For any other entity:** Enter the name, business address, FEIN, and telephone number(s), as well as the name of a contact person familiar with this matter.
- **Identification Number:** The Department may have assigned you a Florida tax registration number such as a sales tax number, a reemployment tax account number, or a business partner number. These numbers further assist the Department in identifying your particular tax matter, and you should enter them in the appropriate box. If you do not provide this information, the Department may not be able to process the Power of Attorney.

Section 2 – Representative(s)

Enter the individual name, firm name (if applicable), address, telephone number(s), and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to Form DR-835 listing those additional individuals.

Section 3 – Tax Matters

Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of Attorney is granted. The word "All" is not specific enough. 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 "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period. You must indicate the tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.

Examples:

Sales and Use Tax	First and second quarter 2008
Corporate Income Tax	7/1/07 – 6/30/08
Communications Services Tax	2006 thru 2008
Insurance Premium Tax	1/1/06 – 12/31/08
Technical Assistance Advisement Request	dated 8/6/08
Claim for Refund	3/7/07

Section 4 – To Appoint a Reemployment Tax Agent

Complete this section only if you wish to appoint an agent for reemployment taxes on a continuing basis. You should not complete Section 3 or Section 6, but you must complete the remaining sections of Form DR-835.

Enter the agent's name. It must be the same name as found in Section 2. Enter the firm name and address. You do not need to complete the address line if you reported that information in Section 2.

1. Enter the agent number. The agent number is a seven-digit number assigned by the Department of Revenue.
2. Enter the federal employer identification number. The FEIN is a nine-digit number assigned to the agent by the Internal Revenue Service.
3. Select the mail type.

Primary Mail. If you select primary mail, the agent will receive all documents from the Department of Revenue related to this reemployment tax account, and will be authorized to receive confidential information and discuss matters related to the tax and wage report, benefit information, claims, and the employer's rate.

Reporting Mail. If you select reporting mail, the agent will receive the Employer's Quarterly Report (Form RT-6), certification, and correspondence related to reporting. The agent will be authorized to receive confidential information and discuss the tax and wage report, certification, and correspondence with the Department.

Rate Mail. If you select rate mail, the agent will receive tax rate notices and correspondence related to the rate and will be authorized to receive confidential information and discuss the employer's rate notices and rate with the Department.

Claims Mail. If you select claims mail, the agent will receive the notice of benefits paid, and will be authorized to receive confidential information and discuss matters related to benefits.

Note: Duplicate copies of certain computer-generated notices and other written communications cannot be issued due to current system constraints and therefore, these communications will be sent only to the representative.

Note: If you wish to appoint a representative to act on your behalf in a specific and non-continuing reemployment tax matter, you should complete Section 3 and Section 6 and not Section 4. For example, if you hire a representative to assist you with a single matter, such as a reemployment tax audit or contesting the payment of a claim, and wish that representative to handle just that one matter, you should not complete Section 4 to authorize that representation. Instead, you should fill out Section 3 and specify the exact matter the representative is handling.

Section 5 – Acts Authorized

Your signature on the back of the Power of Attorney authorizes the individual(s) you designate (your representative or “attorney-in-fact”) to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you nor may your representative negotiate or cash your refund warrant. 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. You may authorize your representative to receive, but not negotiate or cash, your refund warrant by checking the box in Section 5 and writing the name of the representative on the line below. If you wish to limit the authority of your representative other than in the manner previously described, you must describe those limits on the lines provided in Section 5.

Section 6 – Mailing of Notices and Communications

If you do not check a box, the Department will send notices and other written communications to the first representative listed in Section 2, unless you select another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 6. Check the second box if you wish to have notices and other written communications sent to you and not to your representative. In certain instances, the Department can only send documents to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.

Note: Taxpayers completing Section 4 (To Appoint a Reemployment Tax Agent Only) should not complete Section 6. See Section 4 of these instructions for information regarding notices and communications sent to a reemployment tax agent.

Section 7 – Retention/Nonrevocation of Prior Power(s) of Attorney

The most recent Power of Attorney will take precedence over, but will not revoke, prior Powers of Attorney. If you wish to revoke a prior Power of Attorney, you must check the box on the form and attach a copy of the old Power of Attorney.

Section 8 – Signature of Taxpayer(s)

The Power of Attorney is not valid until signed and dated by the taxpayer. The individual signing the Power of Attorney is representing, under penalties of perjury, that he or she is the taxpayer or authorized to execute the Power of Attorney on behalf of the taxpayer.

- For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.
- For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
- For a sole proprietorship: The owner of the sole proprietorship must sign.
- For a joint return: Both husband and wife must sign if the representative represents both. If the representative only represents one spouse, then only that spouse should sign.

PART II – DECLARATION OF REPRESENTATIVE

Any party who appears before the Department of Revenue has the right, at his or her own expense, to be represented by counsel or by a qualified representative. The representative(s) you name must declare, under penalties of perjury, that he or she is qualified to represent you in this matter and will comply with the mandatory standards of conduct

governing representation before the Department of Revenue. The representative(s) must also declare, under penalties of perjury, that he or she has been authorized to represent the taxpayer(s) in this matter and authorized by the taxpayer(s) to receive confidential taxpayer information.

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-f) under which he or she is authorized to represent you before the Department of Revenue.

- Attorney – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which admitted to practice, along with your bar number.
- Certified Public Accountant – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which licensed to practice.
- Enrolled Agent – Enter the enrollment card number issued by the Internal Revenue Service.
- Former Department of Revenue Employee – Former employees may not accept representation in matters in which they were directly involved, and in certain cases, on any matter for a period of two years following termination of employment. If a former Department of Revenue employee is also an attorney or CPA, then the additional designation, jurisdiction, and enrollment card should also be entered.
- Reemployment Tax Agent – A person(s) appointed under Section 4 of the Power of Attorney to handle reemployment tax matters on a continuing basis. A separate Power of Attorney form must be completed in order for a reemployment tax agent to handle a specific and non-continuing matter such as a protest of a reemployment tax rate.
- Other Qualified Representative – An individual may represent a taxpayer before the Department of Revenue if training and experience qualifies that person to handle a specific matter.

Rule 28-106.107, Florida Administrative Code, sets out mandatory standards of conduct for all qualified representatives. A representative shall not:

- Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation.
- Engage in conduct that is prejudicial to the administration of justice.
- Handle a matter that the representative knows or should know that he or she is not competent to handle.
- Handle a legal or factual matter without adequate preparation.

***Social security numbers (SSNs)** are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.floridarevenue.com and select “Privacy Notice” for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Where to Mail Form DR-835

If Form DR-835 is for a specific matter, mail or fax it to the office or employee handling the specific matter. You may send it with the document to which it relates.

If Form DR-835 is for a reemployment tax matter and the taxpayer has completed Section 4, mail it to the Florida Department of Revenue, P.O. Box 6510, Tallahassee FL 32314-6510, or fax it to 850-488-5997.