

**Who should file this form?**

Representatives authorized under a durable power of attorney including powers of attorney regulated under Iowa Code chapter 633B and representatives authorized under an authority defined in Iowa Code section 421.59(2), including a guardian, conservator, custodian, receiver, officer, designated partner, licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding, or parent/guardian on behalf of a minor. Use this form to notify the Department of your authority to act on behalf of a taxpayer. Each representative must complete a separate form.

**1. Taxpayer Information**

Legal name: \_\_\_\_\_

Doing business as (if applicable): \_\_\_\_\_

Taxpayer address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Complete one:

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): \_\_\_\_\_

Federal employer identification number (FEIN): \_\_\_\_\_

**2. Representative**

Include the representative's SSN/ITIN, Preparer's Tax ID Number (PTIN) or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the designee identification number field and one will be assigned for the designee. All fields are required unless noted otherwise.

Individual representative's name: \_\_\_\_\_

Representative identification number: \_\_\_\_\_

ID Type, check one:

SSN/ITIN ☐PTIN ☐IAN ☐

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Firm or company's legal name (optional): \_\_\_\_\_

**3. Authority**

Check the appropriate category and include any documentation identified below. The authority to act is limited to the authority provided by the required documentation.

- ☐ General or Durable Power of Attorney – include a copy of the power of attorney document.
- ☐ Guardian, Conservator, or Custodian appointed by a Court – include a copy of the relevant court order(s)
- ☐ Receiver appointed pursuant to chapter 680 – include a copy of the relevant court order(s)
- ☐ Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding – include a copy of the filed notice of appearance in the relevant court proceeding.
- ☐ Executor or personal representative – include a copy of the will or court order appointing the individual
- ☐ Trustee – include a copy of the trust document or court order appointing the individual
- ☐ Individual holding one of the following titles within a corporation, association, partnership, or other entity:
  - a. President/CEO of corporation/association, or any other officer of the corporation or association if the president or CEO certifies that the officer has the authority to legally bind the corporation or association. In the case of a president or CEO, by signing you affirm your authority to act on behalf of the corporation or association. In the case of any other officer, include authorization from the President or CEO
  - b. Designated partner authorized to act on behalf of a partnership - by signing you affirm your authority to act on behalf of the partnership
  - c. Person authorized to act on behalf of an LLC in tax matters - by signing you affirm your authority to act on behalf of the LLC
- ☐ Parent or guardian of minor taxpayer in cases when the parent or guardian has signed the minor's tax return – include a copy of the return(s) signed by the parent or guardian
- ☐ Governmental representative – by signing you affirm your authority to act on behalf of the government entity



\*2114108019999\*

**4. Signature**

I, the undersigned, declare under penalty of perjury that I have examined this certification and, to the best of my knowledge and belief, it is true, correct, and complete.

I further certify under penalty of perjury all of the following to the best of my knowledge:

- My authority to act under the authority identified on this form has not terminated.
- I further understand that when my authority does expire it is my responsibility to notify the Department when my authority terminates.
- If I attempt to exercise authority I do not possess, I may be subject to legal penalties for that misrepresentation.
- If the authority identified on this form is conditioned upon the happening of an event or contingency, that event or contingency has occurred.
- If I was named as a successor representative, the prior representative is no longer able or willing to serve.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Failure to provide all required information will result in this form not being valid and will delay the effective date of this Representative Certification Form. It may take up to two weeks to process the form.

**Submit** by mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines IA 50306-0470, FAX: 515-281-3906 or email: idrrup@iowa.gov.

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.

Office use only:

<b>Tax Type(s)</b>	<b>Business Tax Permit Number</b>	<b>Beginning Tax Period (MM/DD/YY)</b>	<b>Ending Tax Period (MM/DD/YY)</b>



\*2114108029999\*