

The form begins on the third page.  
It may take up to two weeks to process this form.

**Purpose of form**

This form is used by a representative who has the authority to act on behalf of a taxpayer due to their status as a legal guardian, conservator, receiver, executor, trustee, parent/guardian, government representative, officer/director, or as a holder of a non-IA-2848 general or durable power of attorney. This form allows such a representative to notify the Department of its pre-existing authority to act for the taxpayer.

Representatives named under an IA-2848 Iowa Department of Revenue Power of Attorney form may not use this form to certify their authority. Only representatives named under a non-IA-2848 power of attorney may certify their authority using this form.

Once a representative has successfully notified the Department of their authority using this form, the representative can receive information about the taxpayer and act for the taxpayer. This includes the ability of the representative to sign an IA-2848 appointing additional representatives as power of attorney.

A taxpayer (not a representative) who is wishing to grant a representative the authority act on the taxpayer's behalf should use the IA-2848 Iowa Department of Revenue Power of Attorney form.

Older versions of this form may not be accepted.

**Note:** Only persons authorized under Iowa Admin. Code r. 701—7.6 are permitted to represent the taxpayer(s) in any formal proceeding, such as a contested case hearing. Only attorneys authorized to practice in a judicial forum that has jurisdiction of a matter involving a taxpayer may represent that taxpayer in those forums.

**Confidential Tax Information**

Taxpayer information is confidential. Unless otherwise authorized by law, the Iowa Department of Revenue will discuss confidential tax information only with the taxpayer or a representative authorized by the taxpayer on this form. If you wish to authorize the Department to discuss your confidential tax information with another person, but do not wish to authorize that person to act on your behalf, use form IA 8821 Tax Information Disclosure Designation.

**Instructions for Specific Fields****Authority**

Place a checkmark next to the category in which the representative finds their authority.

- General or Durable Power of Attorney – A power of attorney is a legal instrument granting another person authority to act as agent or attorney-in-fact. For the purposes of this form, this does not include the IA 2848 Iowa Department of Revenue Power of Attorney form.
  - What to attach: the legal document that grants the power of attorney authority from the grantor to the representative. Do not attach an IA 2848 Iowa Department of Revenue Power of Attorney form.
- Guardian, Conservator, or Custodian appointed by a Court – Guardians, conservators, and custodians are appointed by courts of law to manage an individual's matters, often including financial matters.
  - What to attach: The court order that appoints the representative as guardian, conservator, or custodian, whose authority includes financial/tax matters
- Receiver appointed pursuant to chapter 680 – A receiver is a disinterested person appointed by a court for the protection or collection of property that is subject to diverse claims
  - What to attach: A copy of the court order appointing the representative as receiver
- Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding
  - What to attach: A copy of the filed notice of appearance in the relevant court proceeding
- Executor or personal representative – An executor or personal representative is an individual appointed either by a will or the court to handle the affairs of a decedent and the decedent's estate.
  - What to attach: A copy of the will or court order appointing the representative as executor or personal representative

- Trustee – A trustee is an individual who holds legal title of another’s property in trust for the benefit of another and owes a fiduciary duty to that beneficiary
  - What to attach: A copy of the trust document(s) appointing the representative as trustee
- Individual holding one of the following titles within a corporation, association, partnership, or other entity:
  - a. President/CEO of a corporation or 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
    - What to attach: If President or CEO, no attachment required. If other officer, a written affirmation by President or CEO that the officer is authorized to act on behalf of the entity. The affirmation should state the name of the officer, the officer’s title, an affirmation that the officer is authorized to act on behalf of the entity, and the President or CEO’s name, signature, and signature date.
  - b. Designated partner authorized to act on behalf of a partnership
    - What to attach: no attachment is required
  - c. Person authorized to act on behalf of an LLC in tax matters

- What to attach: no attachment is required
- Parent or guardian of minor taxpayer in cases when the parent or guardian has signed the minor’s tax return
  - What to attach: A copy of the return(s) signed by the parent or guardian
- Governmental representative
  - What to attach: no attachment is required

**Revoking a Representative Certification form**

The taxpayer, representative, or another representative for the same taxpayer may notify the Department that the representative’s authority has been revoked by submitting a written statement to that effect. The statement should include the name and identification number of the taxpayer, the name and identification name of the representative, a statement that the representative’s authority has been revoked.

**Withdrawing as a representative**

A representative may withdraw from representing a taxpayer by filing a statement of withdrawal with the Department. The statement must be signed and dated by the representative and must identify the name and address of the taxpayer(s) and the matter(s) (including “all matters”) from which the representative is withdrawing.

**Signature of Representative**

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

**Who must sign?**

The form is to be signed by the representative.

**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:
  - d. 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
  - e. Designated partner authorized to act on behalf of a partnership - by signing you affirm your authority to act on behalf of the partnership
  - f. 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



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**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: idrup@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:

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



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