

The form begins on the third page.

Did you know? You can log into GovConnectIowa to submit this form online. Don't have a GovConnectIowa account? Find the link and additional information at tax.iowa.gov.

Purpose of this 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 powers of attorney.

A taxpayer (not a representative) who wishes to grant a representative the authority to 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 over 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

Representative:

All fields are required. The identification number can include the representative's SSN, ITIN, Preparer's Tax ID Number (PTIN), Centralized Authorization File (CAF), or Iowa Account Number (IAN). To request an IAN, visit govconnect.iowa.gov and complete the Request an Iowa Account Number (IAN) form. You must provide your SSN or ITIN to complete this request.

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 include: the legal document that grants the power of attorney authority from the grantor to the representative. Do not include 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 include: The court order that appoints the representative as guardian, conservator, or custodian, whose authority includes financial/ tax matters. If you are working as an agent of an entity appointed by the court to serve as guardian, conservator or custodian, include evidence of authority to perform such functions on behalf of the entity in addition to the court order.
- 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 include: A copy of the court order appointing the representative as receiver. If you are working as an agent of an entity appointed by the court to serve as receiver, include evidence of authority to perform such functions on behalf of the entity in addition to the court order.
- Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding
 - What to include: 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 include: A copy of the will or court order appointing the representative as executor or personal representative. If you are working as an agent of an entity appointed by the court or will to serve as executor or personal representative, include evidence of authority to perform such functions on behalf of the entity in addition to the court order or will.
- 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 include: A copy of the trust document(s) appointing the representative as trustee. If you are working as an agent of an entity appointed by the court or will to serve as trustee, include evidence of authority to perform such functions on behalf of the entity in addition to the trust document(s).
- Individual holding one of the following titles within a corporation, association, partnership, or other entity:
 - Officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters
 - What to include: no attachment is required
 - Designated partner authorized to act on behalf of a partnership in tax matters
 - What to include: no attachment is required
 - Person authorized to act on behalf of an LLC in tax matters
 - What to include: 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 include: A copy of the return(s) signed by the parent or guardian
- Governmental representative
 - What to include: no attachment is required
- Successor of a very small estate, under section 633.356(2)
 - What to include: 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 number of the representative, a statement that the representative’s authority has been revoked. The Department may request additional information, as necessary.

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 listed in section 2.

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, but not limited to, a guardian, officer, employee, 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

Individual representative's name: _____

Representative identification number: _____

ID type, check one: SSN/ITIN PTIN CAF IAN

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

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. See instructions for further documentation required.

- 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 certificate of trust, trust document, or court order appointing the representative
- Individual holding one of the following titles within a corporation, association, partnership, or other entity:
 - Officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters – by signing, you affirm your authority to act on behalf of the corporation or association
 - Designated partner authorized to act on behalf of a partnership in tax matters – by signing, you affirm your authority to act on behalf of the partnership
 - 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



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- 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
- Successor of a very small estate, under section 633.356(2) – by signing you, affirm your authority to act on behalf of the estate

4. Signature

This form must be signed by the individual listed in the Representative section.

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:

Registration Services
Iowa Department of Revenue
PO Box 10470
Des Moines IA 50306-0470

By Fax: 515-281-3906

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 account or permit number | Beginning tax period (MM/DD/YY) | Ending tax period (MM/DD/YY) |
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