



POWER OF ATTORNEY and Declaration of Representative

DR-835
R. 06/04

PART 1 - POWER OF ATTORNEY

1. TAXPAYER INFORMATION (Taxpayer(s) must sign and date this form on Page 2, Part I, Section 8)

TAXPAYER NAME(S) AND ADDRESS (Please Type or Print)	TAXPAYER IDENTIFICATION NO(S). (SSN, FEIN, etc.)	FLORIDA TAX REGISTRATION NUMBER
		DAYTIME TELEPHONE NUMBER ()

Hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2. REPRESENTATIVE(S) (Each representative must be listed individually, and must sign and date this form on Page 2, Part II)

NAME AND ADDRESS (Please Type or Print)	TELEPHONE NUMBER ()
	FAX NUMBER ()
NAME AND ADDRESS (Please Type or Print)	TELEPHONE NUMBER ()
	FAX NUMBER ()
NAME AND ADDRESS (Please Type or Print)	TELEPHONE NUMBER ()
	FAX NUMBER ()

To represent the taxpayer(s) before the Florida Department of Revenue in the following tax matters:

3. TAX MATTERS

TYPE OF TAX (Corporate, Sales, Intangible, etc.)	TAX FORM NUMBER (F-1120, DR-15, DR-601, etc.)	YEAR(S) / PERIOD(S) / MATTER(S)

4. ACTS AUTHORIZED

The representative(s) are authorized to receive and inspect confidential tax information and to perform **any and all acts** that I (we) can perform with respect to the tax matters described in section 3, (for example, the authority to sign any agreements, consents, or other documents). The authority specifically includes the power to execute waivers of restrictions on assessment or collection of deficiencies in tax, to execute consents extending the statutory period for assessment or claims for refund of taxes, and to execute closing agreements under section 213.21, Florida Statutes. The authority does not include the power to receive refund warrants or the power to sign certain returns.

LIST ANY SPECIFIC ADDITIONS OR DELETIONS TO THE ACTS OTHERWISE AUTHORIZED IN THIS POWER OF ATTORNEY

5. RECEIPT OF REFUND

If you want to authorize a representative named in section 2 to receive, BUT NOT TO ENDORSE OR CASH, refund warrants, initial here _____ and list the name of that representative below.

NAME OF REPRESENTATIVE TO RECEIVE REFUND WARRANTS: _____

● Taxpayer(s) must complete Page 1 of this Power of Attorney, or it will be returned.

6. NOTICES AND COMMUNICATIONS

● Notices and other written communications will be sent to the first representative listed in Part I, section 2, unless taxpayer selects one of the options below.

- a. If you want any notices and communications sent to both you and your representative, check this box ...
b. If you do not want any notices or communications sent to your representative, check this box ...
c. If you want the second representative listed to receive such notices and communications, check this box ...
d. If you want the third representative listed to receive such notices and communications, check this box ...

7. RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Florida Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check this box ...

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

8. SIGNATURE OF TAXPAYER(S)

If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, member/managing member, guardian, tax matters partner/person, executor, receiver, administrator, trustee, or fiduciary on behalf of the taxpayer, I declare under penalties of perjury that I have the authority to execute this form on behalf of the taxpayer. Under penalties of perjury, I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true.

If this Power of Attorney is not signed and dated, it will be returned.

Form with signature lines and labels: SIGNATURE, DATE, TITLE (If Applicable), PRINT NAME.

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
● I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
● I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified therein, and to receive confidential taxpayer information;
● I am one of the following:
a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c. Enrolled Agent / Actuary - enrolled as an agent or actuary under the requirements of Treasury Department Circular No. 230. (Attach evidence of enrolled status.)
d. Law student who is certified pursuant to Chapter 11 of the Rules Regulating the Florida Bar.
e. Former Department of Revenue employee. As a tax representative, I cannot accept representation in a matter upon the merits of which I had direct involvement while I was a public employee.
f. Other Qualified representative. (Note: Representatives qualifying under this subsection must comply with Rules 12-6.005 and 28-106.106, Florida Administrative Code.);
● I have read the foregoing Declaration of Representative and the facts stated in it are true.

If this Declaration of Representative is not signed and dated, it will be returned.

Table with 4 columns: DESIGNATION - INSERT ABOVE LETTER (a - f), JURISDICTION (State) or ENROLLMENT CARD NO., SIGNATURE, DATE.