

1 Taxpayer Information - Taxpayer(s) must sign and date this form.

Taxpayer name(s) and address	Social Security Number(s) _____ 	VA Account Number
	Daytime Telephone Number	Employer ID Number

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

2 Representative(s) - All representative(s) must sign and date this form.

Name and address	Telephone Number _____ Fax Number _____ E-Mail Address _____
Name and address	Telephone Number _____ Fax Number _____ E-Mail Address _____
Name and address	Telephone Number _____ Fax Number _____ E-Mail Address _____

to represent the taxpayer(s) before the Virginia Department of Taxation for the following tax matters:

3 Tax Matter - Enter type of tax and year(s) or period(s) or date of death if Estate Tax.

Type of Tax	Tax Form Number	Year(s) or Period(s)

4 Acts authorized - The representatives 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 on line 3. The authority does not include the power to receive refund checks, the power to substitute another representative, the authority to execute a request for a tax return or the power to sign certain returns, or a consent to disclose tax information unless specifically added below.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

This Power of Attorney and Release revokes all previous Powers of Attorney and Releases received by the Department of Taxation for the matters and years or periods covered by this form, except the following:

(Specify to whom granted, date and address including ZIP code, and attach copies of earlier power(s) and authorizations.)

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, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Signature	Title, if applicable	Date
Print Name		
Signature	Title, if applicable	Date
Print Name		

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 on line 2 for the tax matter(s) specified on line 3; and
- 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
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Other (explain) _____

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation—Insert above letter (a–g)	Jurisdiction (state) or Enrollment Card No.	Signature	Date

INSTRUCTIONS

LINE 1 - Taxpayer Information

Individuals. Enter your name, Social Security Number (SSN), Employer Identification Number (EIN), if applicable, and your street address or post office box. Do not use your representative's address or post office box for your own. If a joint return is, or will be, filed and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN and your spouse's address if different from yours.

Corporations, partnerships, or associations. Enter the name, EIN, and business address. If this form is being prepared for corporations filing a consolidated tax return do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. A subsidiary must file its own PAR 101 for returns that must be filed separately from the consolidated return.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN and the decedent's SSN.

LINE 2 - Representative

Enter your representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than three representatives, indicate so on this line and attach a list of additional representatives.

LINE 3 - Tax Matters

Enter the type of tax (Individual, Corporate, Withholding, etc.), the tax form number (760, 500, VA-15, etc.), and the year(s) or period(s) in order for the power of attorney to be valid. Representation can only be granted for the years or periods listed on line 3. If the type of tax, tax form number, or years or periods does not apply to the matter, specifically describe the matter to which the power of attorney pertains and enter "Not Applicable" in the appropriate column(s).

LINE 4 - Acts Authorized

Use this line to modify the acts your representative(s) can perform. In the space provided, describe any additions or deletions.

Signature of Taxpayers

Individuals. You must sign and date the power of attorney. If a joint return has been filed and both husband and wife will be represented by the same individual(s), both must sign the power of attorney. However, if a joint return has been filed and the husband and wife will be represented by different individuals, each spouse must execute his or her own power of attorney.

Corporations or associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if the partner has authority to bind the partnership. A copy of such authorization must be attached.

Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-g).