

**Alaska Department of Revenue
Power of Attorney**

| | |
|--|---------------------------|
| Taxpayer Name | Telephone Number |
| Social Security or Federal Employer Identification Number(s) | FAX Number |
| Mailing Address (Street and Number) | (City) (State) (Zip Code) |

- INDIVIDUAL
 PARTNERSHIP
 CORPORATION
 LIMITED LIABILITY CORPORATION

 OTHER

I hereby appoint: [enter below the name(s), addresses (including zip codes), telephone numbers and facsimile numbers of individual appointee(s). Appointees must sign the declaration on page 4]

| | | | |
|---------------------------------------|------------|---------------------------------------|------------|
| Appointee Name(s) | | Appointee Name(s) | |
| Appointee Firm | | Appointee Firm | |
| Appointee Address (Street and Number) | | Appointee Address (Street and Number) | |
| City | State | Zip Code | |
| City | State | Zip Code | |
| Telephone Number | FAX Number | Telephone Number | FAX Number |

as attorney-in-fact to represent the taxpayer with respect to the following Alaska tax matters [specify each type of tax and year or period]:

The attorney-in-fact shall, subject to revocation, have authority to receive confidential information and full power and authority to perform on behalf of the taxpayer all acts with respect to the above tax matters except as follows

(Strike through any of the following powers which are not granted.)

- To represent the taxpayer in administrative proceedings.
- To receive, but not to endorse and collect, checks in payment of any refund of Alaska Department of Revenue taxes, penalties, or interest.
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- To execute consents extending the statutory period for assessment or collection of taxes.
- To execute closing agreements and stipulations.
- To delegate authority or to substitute another representative.
- Other powers not granted: (Specify) _____

Assessments and decisions in proceedings involving the above matters should be sent to (Check one)

- Taxpayer
 Attorney-in-fact

This power of attorney revokes all prior powers of attorney filed with respect to the same matters and years or periods covered by this instrument, except the following (Specify and attach copies of the powers of attorney)

Signature of Taxpayer

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

| | | |
|------------|----------------------|------|
| Signature | Title, If Applicable | Date |
| Print Name | Print Title | |

THE ORIGINAL MUST BE FILED WITH THE DEPARTMENT

DECLARATION OF REPRESENTATIVE

The undersigned representative(s) hereby declare under the penalty of unsworn falsification that he/she is an individual authorized to represent a taxpayer(s) before the Department of Revenue and that he/she is authorized to represent the named taxpayer in this matter.

_____ Date _____

_____ Date _____

POWER OF ATTORNEY INFORMATION

USE THIS FORM TO GRANT AUTHORITY TO AN INDIVIDUAL TO REPRESENT YOU BEFORE THE DEPARTMENT AND TO RECEIVE TAX INFORMATION.

A power of attorney is a document signed by the taxpayer by which another individual is given the authority to appear before the department and act for the taxpayer. An attorney-in-fact is an agent who is authorized by the taxpayer under the power of attorney to act on behalf of the taxpayer. The acts of the attorney-in-fact are binding on the taxpayer. A power of attorney may be general or it may be limited. The department form conveys a general power of attorney; a taxpayer must designate on the form if the powers granted to the representative are limited.

Generally, the power of attorney encompasses all matters relating to a taxpayer's rights, privileges, or liabilities under laws and regulations administered by the department. This includes, for example, such things as the preparation and filing of necessary documents, receipt of otherwise confidential tax particulars, correspondence and communication with department personnel, and representation of a taxpayer at audits, conferences, hearings, and other meetings.

An individual that is not the taxpayer must be a recognized representative before the individual may represent a taxpayer before the Department of Revenue. A recognized representative is an individual who is appointed as an attorney-in-fact under a power of attorney and who is an attorney in good standing in any state, a certified public accountant licensed in any state, an individual enrolled to practice before the Internal Revenue Service and is in active status, or an individual in a special status with a taxpayer. An individual in a special status with a taxpayer includes an officer or regular full time employee of a corporation or other organization or employer, or an individual who is a member of the immediate family of the taxpayer. An individual who prepares or signs a return may represent a taxpayer with respect to that return. Upon written application and in the discretion of the department, an individual other than one described above may represent a taxpayer in a particular matter.