

Important - New Power Of Attorney Requirements

During the 2009 session the General Assembly enacted legislation amending and reenacting Code of Virginia as it relates to powers of attorney (POA) in tax matters with the Department of Taxation. Once a taxpayer files a POA in accordance with TAX's procedures, and while that POA is in effect, when TAX provides to the taxpayer any written correspondence, documentation, or other written materials relating to the tax matter for which the POA has been filed, TAX must also provide a copy of the same (or notification of such) to the POA. With few exceptions, TAX will furnish a copy to the POA under the same delivery method used for providing the written correspondence.

In order for a person designated as a power of attorney to receive copies of correspondence mailed to the taxpayer under the new law, both Form R-7 Application for Enrollment as a Virginia Authorized Agent and revised Form PAR 101 must be submitted on or after July 1, 2010.

Form PAR 101 Virginia Power of Attorney and Declaration of Representative has been updated to reflect these procedure changes, and agents with power of attorney will be required to submit the new form in order to automatically receive correspondence on or after July 1, 2010. Any POA received using the current form prior to July 1, 2010 will remain in effect, but will not automatically receive correspondence.

The new version of form PAR 101 submitted prior to July 1, 2010 will not be processed until on or after July 1, 2010.

FORM PAR 101
2010
VIRGINIA POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE

DEPARTMENT OF TAXATION
P.O. BOX 1115
RICHMOND, VA 23218-1115
Individual Fax: 804-254-6113
Business Fax: 804-254-6111

LINE 1 Taxpayer Information - Taxpayer(s) must furnish the information requested and sign and date this form.

Taxpayer Name(s) and Address	Your Social Security Number 	Spouse's Social Security Number
	Federal Employer ID Number (if applicable)	Daytime Telephone Number () -
	E-mail Address	

LINE 2 Representative(s) - The representative(s) must sign and date this form. The two representatives listed here will receive written copies of correspondence as discussed in the Instructions. Only individuals may be named as representatives. See the instructions for additional information.

Name and Address	Virginia Authorized Agent Number	A -
	Phone Number	() -
	Fax Number	() -
	E-Mail Address	
	<input type="checkbox"/> Check here if you do not want this representative to receive copies of correspondence for the tax matter specified below on Line 3.	
Name and Address	Virginia Authorized Agent Number	A -
	Phone Number	() -
	Fax Number	() -
	E-Mail Address	
	<input type="checkbox"/> Check here if you do not want this representative to receive copies of correspondence for the tax matter specified below on Line 3.	

The representative(s) above are authorized to represent the taxpayer(s) before the Virginia Department of Taxation for the following tax matters:

LINE 3 Tax Matters - Enter type of tax and year(s) or period(s) or date of death if Estate Tax. Do not use a general reference such as "All taxes", "All years," or "All periods."

Virginia Tax Account Number	Tax Type	Beginning Period (MM/YYYY format)	Ending Period (MM/YYYY format)

**THIS FORM HAS BEEN REVISED. EFFECTIVE JULY 2010, PREVIOUS
VERSIONS OF THE FORM PAR 101 WILL NOT BE ACCEPTED.**

LINE 4 Electronic Notices and Communications

I request that representative(s) listed on this form receive copies of e-mail communication.

Note: Copies of e-mail communications will be furnished through US Postal Service mail.

LINE 5 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, the power to sign certain returns, or the power to consent to a disclosure of tax information.

This Power of Attorney and Declaration of Representative revokes all previous Powers of Attorney and Declaration of Representative and Powers of Attorney and Releases received by the Virginia 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.)

LINE 6 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		

LINE 7 - Declaration and Signature of Representative

Declaration of Representative - Under penalties of perjury, I declare that:

- ♦ I am authorized to represent the taxpayer(s) identified on line 1 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—licensed by the Internal Revenue Service to represent taxpayers before the IRS.
 - d Officer—a bona fide officer of the taxpayer’s organization. Title: _____
 - e Full-Time Employee—a full-time employee of the taxpayer. Title or Position: _____
 - f Family Member—a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Other (explain) _____

Signature of representative(s) - Each representative must sign and date below.

Virginia Authorized Agent Number (If applicable)	Designation - Insert above letter (a–g)	Jurisdiction (state) or Enrollment Card No. (if applicable)	Signature	Date
A -				
A -				

IF THIS PAR 101 POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED OR LACKS COMPLETE INFORMATION, IT WILL BE RETURNED.

INSTRUCTIONS FOR FORM PAR 101 POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

GENERAL

Purpose. Use Form PAR 101 to authorize an individual to represent you before the Virginia Department of Taxation. The individual you authorize should be registered as a Virginia Authorized Agent. A Virginia Authorized Agent is not required to be an enrolled agent. The Virginia Authorized Agent designation simply means that the individual has registered with the Virginia Department of Taxation as a representative for taxpayers. The authorized agent will be eligible to receive any correspondence, documentation, or other written materials that relate to specific tax matters for which the Virginia Power of Attorney and Declaration of Representative form has been filed.

LINE 1- Taxpayer Information

Individuals. Enter your name, your street address or post office box and social security number (SSN). Do not use your representative's address or post office box. If a joint return has been filed, 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. Enter your daytime telephone number(s) and email address.

Corporations, partnerships, or associations. Enter the name, business address, federal identification number, telephone number of the contact person, and email address. If this form is being prepared for corporations filing a consolidated or a combined tax return, do not attach a list of subsidiaries or affiliated corporations to this form. Only the parent corporation's information is required on line 1. A subsidiary or affiliate must file its own PAR 101 for returns that must be filed separately.

Employee plan or exempt organization. Enter the name, the three-digit plan number and address of the plan, the federal identification number of the plan sponsor or exempt organization, the telephone number, and email address.

Trust. Enter the name and federal identification number (FEIN) of the Trust, followed by the name, title, address, telephone number, and email address of the Trustee.

Estate and Inheritance. Enter the name and identification number of the Estate, followed by the name, title, address, telephone number, and email address of the decedent's administrator, executor, or personal representative.

Note: The identification number can be either a federal identification number or social security number.

LINE 2 - Representative(s)

Enter your representative's full name, telephone and fax numbers and e-mail address. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. If applicable, enter alternative representatives.

Enter the Virginia Authorized Agent Number (if applicable) for each representative. If the Virginia Authorized Agent number has not been assigned or is not known, leave blank and one will be assigned to your representative if applicable or necessary. The Virginia authorized agent number is a unique identification number (not the SSN, EIN, PTIN, or enrollment card number) that the Department of Taxation assigns to representatives. The representative should use the assigned Virginia authorized agent number on all future powers of attorney.

If your representative does not have a Virginia Authorized Agent number, a Form R-7 must be completed by him or her so that the number may be obtained. The Form R-7 is located on the Department of Taxation's website: www.tax.virginia.gov.

Only the representatives listed on line 2 will receive written copies of correspondence sent to the taxpayer by the Department that relates to the tax matter for which the power of attorney was filed. Additional representatives may be requested by attaching a separate list. Be sure to include the representative's full name, Virginia Authorized Agent Number (if applicable), telephone, fax number and e-mail address.

Note: The additional representatives will not be mailed copies of any correspondence.

LINE 3 - Tax Matters

Enter the Virginia Tax Account Number, type of tax and the beginning and ending period(s) in order for the power of attorney to be valid. An example of an individual account number is 33-999999999S-001 where 33 denotes individual income tax and 999999999S denotes the social security number. An example of a business account number is 35-999999999F-001 where 35 denotes corporation income tax and 999999999F denotes the FEIN. For taxes due annually, you may list the year only instead of the beginning and ending periods. The following taxes are annual taxes for which you may list a year only: Apple Excise Tax, Bank Franchise Tax, Corporate Income Tax, Fiduciary Income Tax, Individual Consumer Use Tax, Individual Income Tax, Litter Tax, Rolling Stock Tax on Railroads and Freight Car Companies, Soft Drink Excise Tax, and any other annual tax.

Do not use a general reference such as "All years," "All periods," or "All taxes." Any power of attorney with a general reference will be returned. Representation can only be granted for the years or periods listed on line 3. If the matter relates to estate tax, enter the date of the decedent's death in the Beginning Period and Ending Period columns instead of the year or period.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. You may include on a Power of Attorney and Declaration of Representative, only future tax periods that end no later than 3 years after the date the power of attorney is received. The 3 future periods are determined starting after December 31 of the year the power of attorney is received. You must enter the type of tax, and the future year(s) or period(s). If more space is needed, please complete an additional Form PAR 101.

LINE 4 - Electronic Notices and Communications

If you check the box on line 4, copies of e-mail communications that relate to the tax matter for which the power of attorney was filed will be sent to the person designated as a power of attorney.

Note: Traditional or non-secure e-mail is still available, but we will not send account specific information by this method. Taxpayers may use secure e-mail to discuss specific questions related to the account. The authorized representative(s) will receive copies of this secure e-mail communication through U.S.Mail. To use secure e-mail on the Department of Taxation's website at www.tax.virginia.gov, log into iFile (Business or Individual) or iReg, select Secure Message to send and receive secure e-mail.

LINE 5 - Acts Authorized

List any previous powers of attorney granted for the same period and tax type that you do not want revoked by this form.

LINE 6 - Signatures of Taxpayer(s)

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 on a separate Form PAR 101.

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

Partnerships. All partners must sign unless only 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, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For dissolved partnerships, see federal Regulations section 601.503(c)(6).

All others. If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see federal Regulations section 601.503(d).

Note. Generally the taxpayer signs first, granting the authority and then the representative signs, accepting the authority granted. The date for both the taxpayer and the representative must be within 45 days for domestic authorizations and within 60 days for authorization from taxpayers residing abroad. If the taxpayer signs last, then there is no time frame requirement.

LINE 7 - Declaration and Signature of Representative and Virginia Power of Attorney Number. Enter the representative(s) Virginia Authorized Agent Number.

Designation. The representative(s) must list the one of the following in the "Designation" column:

- a** Attorney
- b** Certified Public Accountant
- c** Enrolled Agent
- d** Officer - Enter the title of the officer (for example, President, Vice President, or Secretary).
- e** Full-Time Employee - Enter title or position (for example, Comptroller or Accountant).
- f** Family Member - Circle the relationship to taxpayer (must be a spouse, parent, child, brother, or sister).
- g** Other - List any other representative type not listed above and provide a brief description.

Jurisdiction. Enter the two-letter abbreviation for the state (for example, "MD" for Maryland) in which licensed to practice or the enrollment card number issued by the Office of Professional Responsibility.

Signature of representative(s). Each representative must sign and date the power of attorney and declaration of representative.

Where to Mail. Mail the completed copy of the Form PAR 101 to:

Virginia Department of Taxation
P.O. Box 1115
Richmond Virginia 23218-1115

Individual Fax: 804-254-6113
Business Fax: 804-254-6111
For individual assistance call: 804-367-8031
For business assistance call: 804-367-8037