

STATE TAX POWER OF ATTORNEY

State of [STATE]

STATE TAX POWER OF ATTORNEY

Executed effective by [PRINCIPAL NAME], of [PRINCIPAL ADDRESS], Taxpayer ID [TAXPAYER IDENTIFICATION NUMBER SSN OR EIN] (the "Taxpayer").

This Instrument is intended to satisfy the requirements of the applicable [STATE] state tax power of attorney form (e.g., California FTB Form 3520, New York Form POA-1, Texas Comptroller Form 86-113, Illinois Form IL-2848, etc.) and is to be filed with the [STATE] state revenue authority.

1. Designation of Representative

The Taxpayer appoints [AGENT NAME], of [AGENT ADDRESS], a **Cpa**, as authorized representative.

2. Tax Matters

- **Tax types:** [TAX TYPES COVERED]
- **Tax years/periods:** [TAX YEAR S OR PERIOD S]
- **State authority:** [STATE] Department of Revenue / Franchise Tax Board / Comptroller / equivalent

3. Authority Granted

The Representative is authorized to: (a) receive and inspect confidential state tax information; (b) represent the Taxpayer in audits, protests, appeals, and collection proceedings before the [STATE] tax authority; (c) sign agreements, consents, waivers, and closing agreements; (d) execute waivers of the statute of limitations on assessment or collection; (e) receive notices and correspondence; and (f) perform any other act the Taxpayer could perform with respect to the specified matters — **except** the Representative may not endorse or cash refund checks unless expressly authorized.

4. Revocation of Prior Authorizations

This Instrument **revokes** all prior powers of attorney on file with the [STATE] tax authority for the matters and periods specified above.

5. Filing

The Representative shall file this Instrument, together with any state-required form, with the appropriate office of the [STATE] tax authority in accordance with that authority's published procedures.

6. Termination

Terminates on revocation, the Taxpayer's death, completion of the matters, or as provided by [STATE] tax law.

7. Governing Law

Governed by the tax laws of [STATE].

Signature of Taxpayer

Taxpayer

PRINTED NAME

SIGNATURE

DATE

Acceptance by Representative

Representative

PRINTED NAME

SIGNATURE

DATE