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Georgia Department of Revenue
Power of Attorney and Declaration of Representative
(Submit this form through GTC or to the Department Division which is handling your inquiry)

Section 1 Taxpayer Information (Taxpayer(s) must sign and date Section 5 of this form)

Form with fields for Taxpayer's Name, Spouse's Name, Mailing Address, Taxpayer's Identification Number, Spouse's SSN, and Daytime Telephone Number.

Section 2 Representative Information (Certain Representative(s) may complete Section 7 of this form) Attach schedule if more than 2.

Form with fields for Name of person given power of attorney, Telephone Number, Fax Number, Mailing Address, City, State, ZIP Code, and Email Address.

Section 3 Tax Matters

As attorney(s) -in-fact to represent the taxpayer(s) before the Georgia Department of Revenue for the following tax matters [Specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)]:

- The attorney(s) -in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer(s) the following acts for the above tax matters [Strike through any of the following which are not granted]:
To receive, but not to endorse and collect, checks in payment of any refund of tax, penalty or interest.
To execute waivers (and related documents) of restrictions on assessment or collection of tax deficiencies and waivers of any other rights of taxpayer(s).
To execute consents extending the statutory period for assessment, collection or refund of taxes.
To receive all notices pertaining to these tax matters.
To represent taxpayer(s) in conferences and hearings, to file appeals from notices of assessment, and to execute claims for refund.
To receive confidential information pertaining to these tax matters.
To delegate authority or to substitute another representative.
To do all the lawful acts and things whatsoever concerning these tax matters in every respect as taxpayer(s) could do were taxpayer(s) personally present at the doing thereof.
Other acts [Specify]:

Section 4 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 Georgia Department of Revenue for the same matters and years or periods covered by this document. If you DO NOT want to revoke a prior power of attorney, attach a signed and dated copy of each power of attorney you want to remain in effect and mark an X in this box: []



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Section 5 Taxpayer(s) Authorization and Signature(s)

- ▶ The taxpayer(s) named in Section 1 appoints the individual(s) named in Section 2 as attorney(s)-in-fact for the taxpayer(s) concerning the tax matters listed in Section 3.
- ▶ The taxpayer(s) acknowledge that it is their responsibility to keep the representative(s) listed in Section 2 informed of the tax matters involving the Department and that the Department is not able to send copies of correspondence to the representative(s).

This power of attorney is not valid until it is signed and dated. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, fiduciary, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. I understand that to willfully prepare or present a document that is fraudulent or false is a crime under O.C.G.A. § 48-1-6.

Signature	Print name	Date	Title (if officer, etc)
Spouse's signature (if joint)	Print spouse's name	Date	

Section 6 Witnessing or Acknowledgment of the Power of Attorney

This power of attorney must be either witnessed by two disinterested individuals **OR** acknowledged by the taxpayer(s) before a notary public, **unless** the appointed representative(s) is licensed to practice as an attorney-at-law, certified public accountant, a registered public accountant, or is enrolled as an agent to practice before the Internal Revenue Service (see Section 7 below).

- Witnessing of power of attorney.** The person(s) signing as the taxpayer(s) in Section 5 above appeared before us and executed this power of attorney.

Signature of Witness			Signature of Witness		
Name of Witness (type or print)			Name of Witness (type or print)		
Mailing Address of Witness (type or print)			Mailing Address of Witness (type or print)		
City	State	ZIP Code	City	State	ZIP Code

- Acknowledgement of power of attorney.** The person(s) signing as the taxpayer(s) in Section 5 above appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

(Signature of Notary)	Date	NOTARY SEAL
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Section 7 Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer identified in Section 1 for the matter(s) specified in Section 3 of this form; and
- I am one of the following (indicate all that apply):

1. An attorney-at-law licensed to practice in and a member in good standing of the Bar of the jurisdiction indicated below
2. A certified public accountant duly qualified to practice in the jurisdiction indicated below
3. Enrolled as an agent to practice before the Internal Revenue Service under the requirements of Circular 230
4. A registered public accountant

Designation – use number(s) from above list (1 - 4)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number	Signature	Date