

**DECLARATION OF REPRESENTATIVE**

**1 TAXPAYER INFORMATION: Please type or print.** Enter only those that apply.

Taxpayer Name			Federal Taxpayer Identification Number		
Mailing Address - Number and Street		Apartment/Suite No.		E-mail Address	
City	State	Zip Code	Daytime Phone		

**2 REPRESENTATIVE(S) INFORMATION** Enter applicable identification number.

Name			State and State Bar Number		
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number	
City	State	Zip Code	Daytime Phone		
Name			State and State Bar Number		
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number	
City	State	Zip Code	Daytime Phone		
Name			State and State Bar Number		
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number	
City	State	Zip Code	Daytime Phone		
Name			State and State Bar Number		
Mailing Address - Number and Street		Apartment/Suite No.		State and CPA License Number	
City	State	Zip Code	Daytime Phone		

**3 TAX MATTERS:** The taxpayer appoints the above representative(s) for purposes of duly authorized representation in any proceeding with the Kentucky Department of Revenue with respect to the tax matters indicated below. If no tax form number or tax year is provided, this form will be valid for all tax types, tax years, and authorized acts selected until revoked.

TAX TYPE	ACCOUNT NUMBER	TAX FORM NUMBER (740, 720, 51A205, etc.)	TAX YEAR(S) OR PERIOD(S)
<input type="checkbox"/> Corporation Income/Limited Liability Entity Tax			
<input type="checkbox"/> Individual Income Tax			
<input type="checkbox"/> Sales and Use Tax			
<input type="checkbox"/> Property Tax			
<input type="checkbox"/> Other (Please Specify)			

**4 AUTHORIZED ACTS:** The representative(s) listed above is authorized to receive, inspect, and discuss the taxpayer's confidential tax information. The taxpayer also authorizes the following acts:

- Representative has the authority to sign a statute of limitations waiver on Taxpayer's behalf.
- Representative has the authority to execute a protest on Taxpayer's behalf.
- Representative has the authority to represent Taxpayer in any administrative tax proceeding, including conferences.
- Representative has the authority to receive notices and communications (unless system generated) from the Department of Revenue.
- Representative has the authority to represent Taxpayer in any collection matter, including an Offer-in-Settlement.
- Representative may obtain Taxpayer's CBI number and execute changes to Taxpayer's account.
- Other acts. (Please specify) \_\_\_\_\_

**5 CONSOLIDATED OR UNITARY COMBINED RETURN FILERS:** If the taxpayer files a consolidated or unitary combined tax return per KRS 141.200(11) and/or KRS 141.201(3)(a), the authorized acts will be extended to the subsidiaries included in the return. If any subsidiaries are to be **excluded** from the authorized acts, list below.

NAME	FEDERAL IDENTIFICATION NUMBER	TAX YEARS

**6 RETENTION/REVOCAION OF PRIOR POWER(S) OF ATTORNEY OR REPRESENTATIVE AUTHORIZATION(S)**  
 The filing of this authorization form automatically revokes any prior power(s) of attorney or representative authorization(s) on file with the Department of Revenue for the same matter(s) and year(s) or period(s) covered by this document. If you do not want to revoke any prior power(s) of attorney or representative authorization(s), **you must attach a copy of any power(s) of attorney or representative authorization(s) you wish to remain in effect for the same matter(s) and year(s) or period(s) covered.**

**7 SIGNATURE OF TAXPAYER.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate representative authorization even if they are appointing the same representative(s). 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 legal authority to execute this form on behalf of the taxpayer.

**NOT VALID UNLESS COMPLETED, SIGNED, AND DATED BY THE TAXPAYER.**

_____ Signature	_____ Date Signed
_____ Print Name	_____ Title (if applicable)

**8 SIGNATURE OF REPRESENTATIVE(S)**  
 Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10) as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer for the matter(s) specified; and

**NOT VALID UNLESS COMPLETED, SIGNED, AND DATED BY THE REPRESENTATIVE(S).**

_____ Signature	_____ Date Signed
_____ Printed Name	_____ PTIN (if applicable)
_____ Signature	_____ Date Signed
_____ Printed Name	_____ PTIN (if applicable)
_____ Signature	_____ Date Signed
_____ Printed Name	_____ PTIN (if applicable)

**Purpose of Form 20A100**

Use the *Declaration of Representative* (Form 20A100) to authorize the individual(s) to represent you before the Kentucky Department of Revenue. You may grant the individual(s) authorization to act on your behalf with regard to any tax administered by the Kentucky Department of Revenue. Form 20A100 is provided for the taxpayer's convenience. One form may be submitted to designate all tax types the Department is authorized to communicate with the authorized representative(s). You may revoke this form at any time.

**1 Taxpayer Information**—enter the following:

**Name and Address**—Print or type the name of the taxpayer submitting this form. For the address, include the suite, room, or other unit number after the street address. If the U.S. Postal Service does not deliver to the street address and the taxpayer has a P.O. box, include the box number instead of the street address.

**Daytime Phone**—Enter the taxpayer's telephone number.

**Federal Taxpayer Identification Number**—Enter the federal identification number. For individuals, this will be your social security number. For business entities, this will be your federal employer identification number (FEIN).

**E-mail Address**—Enter the taxpayer's e-mail address.

**2 Representative Information**

Enter up to three individuals authorized to represent you and act on your behalf before the Department about the tax matters and authorized acts specified on this form. Provide the name, address, and telephone number of the authorized representative(s). If the authorized representative is an attorney, certified public accountant (CPA), or enrolled agent, provide the appropriate identification number.

**3 Tax Matters**

Select the tax types the authorized representative(s) may act on your behalf with the Department. Provide the account number for all tax types selected. If authorization is being granted for specific forms and tax periods, list the tax forms and tax periods. If tax forms and tax periods are left blank, this form will be valid for all tax types, tax periods, and authorized acts selected until revoked.

**4 Authorized Acts**

This form allows the authorized representative(s) to communicate and receive confidential tax information. You may also select other acts the authorized representative(s) may perform on your behalf. If an act is not listed, select "Other" and specify.

**Note: This form does not allow the authorized representative to sign tax returns or settlement agreements on your behalf.**

**5 Consolidated or Unitary Combined Return Filers**

If a consolidated or unitary combined tax return has been filed, list any subsidiary(ies) to be excluded from this authorization. The Department will not discuss or provide confidential tax information to the authorized representative(s) for any subsidiary listed. If no subsidiaries are listed, this form will extend to all corporations in a consolidated or unitary combined tax return.

**6 Retention/Revocation**

Filing this form will automatically revoke any prior power of attorney or authorization letter submitted to the Department for the tax matters included on this form. **If you do not want to revoke a prior power of attorney or authorization letter, a copy MUST be attached to this form to remain in effect.**

**7 Signature of Taxpayer**

This form must be signed and dated by the taxpayer to be valid. If the taxpayer is a business entity, it must be signed by an individual with the authority to delegate a representative on behalf of the taxpayer. If not signed and dated, the Department will not communicate with or provide confidential tax information to the authorized representative(s) included on this form.

**8 Signature of the Authorized Representative(s)**

This form must be signed and dated by the authorized representative(s) to be valid. If not signed and dated, the Department will not communicate with or provide confidential tax information to the authorized representative(s) included on this form.

**Mail this form to the following address:**

**Kentucky Department of Revenue  
P. O. Box 181, Station 56  
Frankfort, Kentucky 40602-0181**