



Form 21-002-13

— DEPARTMENT OF —
REVENUE
 STATE OF MISSISSIPPI

**POWER OF ATTORNEY
 AND
 DECLARATION OF REPRESENTATION**

PART I POWER OF ATTORNEY

Taxpayer(s) Information		For DOR Use Only
Taxpayer Name(s) and Mailing Address	Taxpayer Social Security Number	Received by: Name _____ Phone _____ Date _____
	Spouse Social Security Number	
	Federal ID Number (FEIN)	

Hereby appoint(s) the following representative(s):

Representative Information	
Name and Mailing Address	Phone Number () _____ FAX Number () _____
Name and Mailing Address	Phone Number () _____ FAX Number () _____
Name and Mailing Address	Phone Number () _____ FAX Number () _____

To represent the taxpayer(s) before the Mississippi Department of Revenue in:

Tax Matter(s)		
Tax Type (Income, Franchise, Sales, Insurance Premium, etc.)	Account Number	Tax Period(s)

Acts Authorized

I (we) as the taxpayer(s) give authorization to the representative(s) to receive and inspect confidential tax information and to perform any and all acts that the taxpayer(s) can perform with respect to the matters concerning the taxes and accounts described under Tax Matter(s) above, for example, the authority to sign any agreements, consents or other documents and to represent the taxpayer(s) in any informal or formal proceeding involving the Department of Revenue. The authority of the representative(s) does not and cannot include the power to substitute another representative or to request that tax return(s) or other confidential tax information of the taxpayer(s) be inspected by or disclosed to another person. The authority also does not include the authority to receive tax refund checks or to sign returns unless specifically added below.

List any specific additions or deletions to the acts otherwise authorized by this Power of Attorney:

Additions: _____

Deletions: _____

The Department of Revenue may reject a submission due to incompleteness, lack of specificity, or inappropriateness.

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 Department of Revenue for the same tax matter(s) covered by this document. If you do not want to revoke a prior Power or Attorney, check here ☐ and **ATTACH A COPY OF THE POWER(S) OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

Who Must Sign and What Documentation of Authority Must Be Attached

If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. A corporation or subsidiary **MUST** contain the signatures of a principal officer and the secretary or other officer. A guardian, executor, receiver, administrator, conservator or trustee **MUST** attach the appropriate documentation granting the authority from the court or taxpayer.

Signing is Certification Under Oath Subject to Penalty of Perjury

The person(s) signing this Power of Attorney and Declaration of Representations certifies under oath that all the information contained in this document is true and correct and that he, she or they have the authority to sign this document as the taxpayer(s) or on behalf of the taxpayer(s) and acknowledge that this Power of Attorney and Declaration of Representation is being signed under the penalty of perjury pursuant to Miss. Code Ann. § 27-3-83(5).

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

_____ Signature	_____ Date	_____ Title (if applicable)
_____ Print Name	_____ Phone Number	_____ FAX Number
_____ Signature	_____ Date	_____ Title (if applicable)
_____ Print Name	_____ Phone Number	_____ FAX Number

PART II DECLARATION OF REPRESENTATIVE

Under penalties of perjury and Miss. Code Ann. §97-7-10, I declare that:

- 1) I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there: and
- 2) 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 authorized to practice as a certified public accountant in the jurisdiction shown.
 - c. Officer – a bona fide officer of the taxpayer's organization.
 - d. Full-time employee – a full time employee of the taxpayer.
 - e. Family Member – a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - f. Enrolled Agent – enrolled as an agent under the requirements of the IRS.
 - g. Other – Provide explanation _____

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Designation – Insert Above letter (a-g)	State Issuing License	State License Number	Signature	Date