



**Florida Department of Revenue
POWER OF ATTORNEY
and Declaration of Representative**

See Instructions for additional information.

PART I - POWER OF ATTORNEY

Section 1. Taxpayer Information. Taxpayer(s) must sign and date this form on Page 2, Part I, Section 8.

Taxpayer name(s) and address(es)	Federal ID no.(s). (SSN, FEIN, etc.)	Florida Tax Registration Number(s) (Business Part. No., Sales Tax No., U.T. Acct No., etc.)
	Contact person	Telephone number ())
		Fax number ())

Hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

Section 2. Representative(s). Each representative must be listed individually, and must sign and date this form on Page 2, Part II.

Name and address (include name of firm if applicable)	Telephone number ())
	Fax number ())
	Cell phone number ())
Name and address (include name of firm if applicable)	Telephone number ())
	Fax number ())
	Cell phone number ())
Name and address (include name of firm if applicable)	Telephone number ())
	Fax number ())
	Cell phone number ())

To represent the taxpayer(s) before the Florida Department of Revenue in the following tax matters:

Section 3. Tax Matters. Do not complete this section if completing Section 4.

Type of Tax (Corporate, Sales, Unemployment, etc.)	Year(s) / Period(s)	Tax Matter(s) (Tax Audits, Protests, Refunds, etc.)

Section 4. To Appoint an Unemployment Tax Agent Only. Do not complete Sections 3 and 6 if completing Section 4.

By completing this section, an employer (taxpayer) appoints a representative to act as its Florida unemployment tax agent before the Florida Department of Revenue on a continuing basis and to receive confidential information with respect to mailings, filings, and other tax matters related to the Florida unemployment compensation law. All other sections of this form (except Sections 3 and 6) must also be completed. **Do not complete Section 4 unless you wish to appoint an unemployment tax agent on a continuing basis.**

Agent name	Agent number (required)
Firm name	Federal I.D. No. (required)
Address (if different from above)	Telephone number ())

Mail Type: See Instructions for explanations. Check one box only. 1 (Primary) 2 (Reporting) 3 (Rate) 4 (Claim)

Section 5. Acts Authorized.

The representative(s) 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 in Section 3 and Section 4 (for example, the authority to sign any agreements, consents, or other documents). Except as otherwise provided, the authority specifically includes the power to execute waivers of restrictions on assessment or collection of deficiencies in tax, to execute consents extending the statutory period for assessment or claims for refund of taxes, and to execute closing agreements under section 213.21, Florida Statutes. The authority does not include the power to endorse or cash warrants, or the power to sign certain returns.

If you want to authorize a representative named in Section 2 to receive (but not to endorse or cash) refund warrants, write the name of the representative on this line and check the box

List any specific limitations or deletions to the acts otherwise authorized in this Power of Attorney.



Florida Tax Registration Number:

Federal Identification Number:

Taxpayer Name(s):

- Taxpayer(s) must complete Page 1 of this Power of Attorney or it will not be processed.

Section 6. Notices and Communication. Do not complete Section 6 if completing Section 4.

- Notices and other written communications will be sent to the first representative listed in Part I, Section 2, unless the taxpayer selects one of the options below. Receipt by either the representative or the taxpayer will be considered receipt by both.

- a. If you want notices and communications sent to both you and your representative, check this box
- b. If you want notices or communications sent to you and not your representative, check this box

Certain computer-generated notices and other written communications cannot be issued in duplicate due to current system constraints. Therefore, these communications will be sent to only the taxpayer at his or her tax registration address.

Section 7. Retention / Nonrevocation of Prior Power(s) of Attorney.

The filing of this Power of Attorney will not revoke earlier Power(s) of Attorney on file with the Florida Department of Revenue, even for the same tax matters and years or periods covered by this document. If you want to revoke a prior Power of

Attorney, check this box

You must attach a copy of any Power of Attorney you wish to revoke.

Section 8. 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, member/managing member, guardian, tax matters partner/person, executor, receiver, administrator, trustee, or fiduciary on behalf of the taxpayer, I declare under penalties of perjury that I have the authority to execute this form on behalf of the taxpayer.

Under penalties of perjury, I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true.

If this Power of Attorney is not signed and dated, it will be returned.

Signature	Date	Title (if applicable)
Print name		
Signature	Date	Title (if applicable)
Print name		

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am familiar with the mandatory standards of conduct governing representation before the Department of Revenue, including Rules 12-6.006 and 28-106.107 of the Florida Administrative Code, as amended;
- I am familiar with the law and facts related to this matter and am qualified to represent the taxpayer(s) in this matter;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified therein, and to receive and inspect confidential taxpayer information;
- 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 – enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
 - d. Former Department of Revenue employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
 - e. Unemployment Tax Agent authorized in Section 4 of this form.
 - f. Other qualified representative.
- **I have read the foregoing Declaration of Representative and the facts stated in it are true.**

If this Declaration of Representative is not signed and dated, it will not be processed.

Designation – Insert Letter from Above (a -f)	Jurisdiction (State) and Enrollment Card No. (if any)	Signature	Date

POWER OF ATTORNEY INSTRUCTIONS

Purpose of this form

A Power of Attorney (Form DR-835) signed by the taxpayer and the representative is required by the Florida Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect confidential tax information. You and your representative must complete, sign, and return the DR-835 if you want to grant Power of Attorney to an attorney, certified public accountant, enrolled agent, former Department employee, unemployment tax agent, or any other qualified individual. A Power of Attorney is a legal document authorizing someone other than yourself to act as your representative.

You may use this form for any matters affecting any tax administered by the Department of Revenue. This includes both the audit and collection process. A Power of Attorney will remain in effect until you revoke it. If more than one Power of Attorney is provided with respect to a tax and tax period, the Department employee handling your case will address notices and correspondence relative to that issue to the first person listed on the latest Power of Attorney.

A Power of Attorney is generally not required for a trustee, receiver, administrator, executor of an estate, an officer, or an authorized employee of the taxpayer. When the representative is accompanied by the taxpayer; or if the taxpayer is a corporation, by an officer or authorized employee of the corporation; a Power of Attorney is not required for the taxpayer's representative to inspect confidential information or to represent the taxpayer at conferences.

Photocopies and fax copies of Form DR-835 are usually acceptable. E-mail transmissions or other types of Powers of Attorney are not acceptable. Copies of Form DR-835 are readily available by visiting the Department web site at: www.myflorida.com/dor/forms or fax your request to the DOR Distribution Center at 850-922-2208.

How to Complete Form DR-835, Power of Attorney

PART I POWER OF ATTORNEY

Section 1 – Taxpayer Information

- **For individuals and sole proprietorships:** Enter your name, address, social security number, and telephone number(s) in the spaces provided. Also enter your federal employer identification number, if you have one. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours.
- **For a corporation, limited liability company, or partnership:** Enter the name, business address, federal employer identification number, a contact person familiar with this matter, and telephone number(s).
- **For a trust:** Enter the name, title, address, and telephone number(s) of the fiduciary and the name and federal employer identification number of the trust.
- **For an estate:** Enter the name, title, address, and telephone number(s) of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the federal employer identification number if the estate has one and the decedent's social security number.
- **For any other entity:** Enter the name, business address, federal employer identification number, and telephone number, as well as the name of a contact person familiar with this matter.
- **Identification Number:** You may have been assigned a Florida tax registration number by the Department of Revenue, such as a sales tax number, an unemployment tax account number, or a business partner number. These numbers further assist the Department in identifying your particular tax matter, and should be entered in the appropriate box. If this information is not provided, the Department may not be able to process the Power of Attorney.

Section 2 – Representative(s)

Enter the individual name, firm name (if applicable), address, telephone number(s) and fax number of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to Form DR-835 listing those additional individuals.

Section 3 – Tax Matters

Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of Attorney is granted. The word "All" is not specific enough. If your tax situation does not fit into a tax type or period (for example, a specific administrative appeal, audit or collection matter), describe it in the blank space provided for "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period of time. You must indicate the specific tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.

Examples:

Sales Tax	First and second quarter 2003
Corporate Income Tax	7/1/04 – 6/30/05
Communication Services Tax	2003 thru 2005
Insurance Premium Tax	1/1/03 – 12/31/05
Technical Assistance Advisement Request dated 8/6/04	
Claim for Refund 3/7/02	

Section 4 – To Appoint an Unemployment Tax Agent

Complete this section only if you wish to appoint an agent for unemployment taxes on a continuing basis. You should not complete Section 3 or Section 6, but you must complete the remaining sections of Form DR-835.

Enter the agent's name. It must be the same name as found in Section 2. Enter the firm name and address. You do not need to complete the address line if that information is reported in Section 2.

1. Enter the agent number. The agent number is a seven-digit number assigned by the Department of Revenue.
2. Enter the federal employer identification number. The federal employer identification number is a nine-digit number assigned to the agent by the Internal Revenue Service.
3. Select the mail type.

Primary Mail. If primary mail is selected, the agent will receive all documents from the Department of Revenue related to this unemployment tax account, and is authorized to receive confidential information and discuss matters related to the tax and wage report, the quarterly report, benefit information, claims, and the employer's rate.

Reporting Mail. If reporting mail is selected, the agent will receive the Employer's Quarterly Report (Form UCT-6), certification, and correspondence related to reporting. The agent is authorized to receive confidential information and discuss the quarterly report, certification and correspondence with the Department.

Rate Mail. If rate mail is selected, the agent will receive tax rate notices and correspondence related to the rate. The agent is authorized to receive confidential information and discuss the employer's rate notices and rate with the Department.

Claims Mail. If claims mail is selected, the agent will receive notice of benefits paid, and is authorized to receive confidential information and discuss matters related to benefits.

Note: Duplicate copies of certain computer-generated notices and other written communications cannot be issued due to current system restraints and therefore, these communications will be sent only to the representative.

Note: If you wish to appoint a representative to act on your behalf in a specific and non-continuing unemployment tax matter, you should complete Section 3 and Section 6 and not Section 4. For example, if you hire a representative to assist you with a single matter, such as an unemployment tax audit or contesting the payment of a claim, and wish that representative to handle just that one matter, you should not complete Section 4 to authorize that representation. Instead, you should fill out Section 3 and specify the exact matter that the representative is handling.

Section 5 – Acts Authorized

Your signature on the back of the Power of Attorney authorizes the individual(s) you designate (your representative or “attorney in fact”) to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you nor may your representative negotiate or cash your refund warrant. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements, and compromises. You may authorize your representative to receive, but not negotiate or cash, your refund warrant by checking the box in Section 5 and writing the name of the representative on the line below. If you wish to limit the authority of your representative other than in the manner previously described, you must describe those limits on the lines provided in Section 5.

Section 6 – Mailing of Notices and Communications

If no box is checked, the Department will send notices and other written communications to the first representative listed in Section 2, unless the taxpayer selects another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 6. Check the second box if you wish to have notices and other written communications sent to you and not to the representative. In certain instances, the Department can only send documents directly to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.

Note: Taxpayers completing Section 4 (Appointing an Unemployment Tax Agent) should not complete Section 6. See Section 4 of these instructions for information regarding notices and communications sent to an unemployment tax agent.

Section 7 – Retention/Nonrevocation of Prior Power(s) of Attorney

The most recent Power of Attorney will take precedence over, but will not revoke, prior Powers of Attorney. If you wish to revoke a prior Power of Attorney, you must check the box on the form and attach a copy of the old Power of Attorney.

Section 8 – Signature of Taxpayer(s)

The Power of Attorney is not valid until it is signed by the taxpayer and dated. The individual signing the Power of Attorney is representing, under penalties of perjury, that he or she is the taxpayer or authorized to execute the Power of Attorney on behalf of the taxpayer.

- For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.
- For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
- For a sole proprietorship: The owner of the sole proprietorship must sign.
- For a joint return: Both husband and wife must sign if the representative represents both. If the representative only represents one spouse, then only that spouse should sign.

PART II – DECLARATION OF REPRESENTATIVE

Any party who appears before the Department of Revenue has the right, at his or her own expense, to be represented by counsel or by a qualified representative. The representative(s) you name must declare, under penalties of perjury, that he or she is qualified to represent you in

this matter and will comply with the mandatory standards of conduct governing representation before the Department of Revenue. The representative(s) must also declare, under penalties of perjury, that he or she has been authorized to represent the taxpayer(s) in this matter and authorized by the taxpayer(s) to receive confidential taxpayer information.

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-f) under which he or she is authorized to represent you before the Department of Revenue in the designation column.

- a. Attorney – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which admitted to practice, together with the bar number.
- b. Certified Public Accountant – Enter the two-letter abbreviation for the state (for example “FL” for Florida) in which licensed to practice.
- c. Enrolled Agent – Enter the enrollment card number issued by the Internal Revenue Service.
- d. Former Department of Revenue Employee – Former employees may not accept representation in matters in which they were directly involved, and in certain cases, on any matter for a period of two years following termination of employment. This designation should only be used if the representative falls into either of these two categories. If a former Department of Revenue employee is also an attorney or CPA, then the additional designation, jurisdiction, and enrollment card should also be entered.
- e. Unemployment Tax Agent – Appointed under Section 4 of the Power of Attorney to handle unemployment tax matters on a continuing basis. A separate Power of Attorney form must be completed in order for an unemployment tax agent to handle a specific and non continuing matter such as a protest of an unemployment tax rate.
- f. Other Qualified Representative – An individual may represent a taxpayer before the Department of Revenue if training and experience qualifies that person to handle a specific matter.

Rule 28-106.107, Florida Administrative Code, sets out mandatory standards of conduct for all qualified representatives. A representative shall not:

- (a) Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation;
- (b) Engage in conduct that is prejudicial to the administration of justice;
- (c) Handle a matter which the representative knows or should know that he or she is not competent to handle; or
- (d) Handle a legal or factual matter without adequate preparation.

Use of Social Security Numbers

Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes and are confidential under sections 213.053 and 119.0721, Florida Statutes, and not subject to disclosure as public records.

Where to Mail Form DR-835

If Form DR-835 is for a specific matter, mail or fax it to the office/employee handling the specific matter. It may be sent with the document to which it relates.

If Form DR-835 is for an unemployment tax matter and the taxpayer has completed Section 4, mail it to Florida Department of Revenue, P.O. Box 6510, Tallahassee FL 32314-6510, or fax it to 850-488-5997.