

CITY OF RAINBOW CITY

Revenue Department
3700 Rainbow Drive, Rainbow City, Alabama 35906
Office: (256)413-1211 - Fax: (256)442-2995 - E-mail: revenue@rbcalabama.com

Power of Attorney and Declaration of Representative

PART I - POWER OF ATTORNEY

1.) Taxpayer Information (Please Print or Type)

Taxpayer Name(s) and Address

	SOCIAL SECURITY NUMBER
	EMPLOYER IDENTIFICATION NUMBER
	DAYTIME TELEPHONE NUMBER

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

2.) Representative(s) (Please Print or Type) **Must sign and date this form on page 2, part II.** By designating a representative in Part 1, Section 2, the taxpayer authorizes the Department to discuss or share information specifically listed in Part I, Section 3 with the authorized representative. All official correspondence from the Department will be sent to the taxpayer. It will be the taxpayer's responsibility to distribute document(s) to their representative.

Name and Address	Phone
	Fax
	E-mail
Name and Address	Phone
	Fax
	E-mail
Name and Address	Phone
	Fax
	E-mail

To represent the taxpayer(s) before the City of Rainbow City for the following tax matters:

3.) Tax / Fee Matters (Please Type or Print)

Type of Tax / Fee - Business License / Occupational / All Taxpayer Information	Year(s) or Period(s)

4.) 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 the respect to the tax matters described in Section 3, (for example, the authority to sign any agreements, consents, or other documents, and/or discuss tax/ licensing matters). The authority does not include the power to receive disbursement of a refund of tax/licensing payments.

LIST ANY SPECIFIC ADDITIONS OR DELETIONS TO THE ACTS OTHERWISE AUTHORIZED IN THIS POWER OF ATTORNEY:

5.) 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 City of Rainbow City for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

6.) Signature of Taxpayer

If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representatives(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partners, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

If this power of attorney is not signed and dated, it will be returned to the taxpayer.

SIGNATURE	DATE	TITLE (If Applicable)
PRINT NAME		

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am unaware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accounts, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer identified in Part I for the tax matter(s) specified there; and
- I am one of the following:

- a. Attorney - a member in good standing of the bar in 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 under the requirements of Treasury Department Circular No. 230.
- d. Officer - a bona fide officer of the taxpayer's organization.
- e. Full-Time Employee - a full-time employee of the taxpayer.
- f. Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
- g. Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29U.S.C. 1242) the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 2300.
- h. Unenrolled Return Preparer - an unenrolled return preparer under section 10.7©(1)(vii) of Treasury Department Circular No. 230.
- i. Registered Tax Return Preparer- registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return.

See Notice 2011-6 and Special rules for registered tax return prepares and unenrolled and return prepares in the instructions.

- j. Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
- Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

If this declaration of representative is not signed and dated, the power of attorney will be returned.

SIGNATURE	DATE	TITLE (If Applicable)
PRINT NAME		

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "jurisdiction" column.

DESIGNATION - INSERT ABOVE LETTER (a-k)	JURISDICTION (State) or ENROLLMENT CARD NO.	SIGNATURE	DATE

Acknowledgment Of Individual Taxpayer

STATE OF ALABAMA }
COUNTY OF _____ }

I, the undersigned, a Notary Public in and for said county in said state, hereby certify that _____, whose name is signed to the foregoing, and who is known to me, acknowledged before me on this day that, being informed of the contents of the above and foregoing, he/she executed the same voluntarily on the day the same bears date.

Given under my hand and official seal of office this ____ day of _____, 20____.

Notary Public

My commission expires: _____

Acknowledgment Of Corporate Taxpayer

STATE OF ALABAMA }
COUNTY OF _____ }

I, a Notary Public, in and for said County and State, hereby certify that _____, whose name is signed as _____ of _____, a _____, and who are known to me, acknowledged before me on this day that, being informed of the contents of the above and foregoing, he/she executed the same voluntarily and with full authority on the day the same bears date.

Given under my hand and official seal this the ____ day of _____, 20____.

Notary Public

My commission expires: _____

Acknowledgment For Representative

STATE OF ALABAMA }
COUNTY OF _____ }

I, the undersigned, a Notary Public in and for said county in said state, hereby certify that _____, whose name is signed to the foregoing, and who is known to me, acknowledged before me on this day that, being informed of the contents of the above and foregoing, he/she executed the same voluntarily on the day the same bears date.

Given under my hand and official seal of office this ____ day of _____, 20____.

Notary Public

My commission expires: _____