

Form REV184i, Individual or Sole Proprietor Power of Attorney

Read instructions before completing this form. To grant authority for a business, complete Form REV184b, *Business Power of Attorney*.

Taxpayer	Taxpayer Name			Social Security Number or ITIN	
	Street Address or PO Box			Minnesota or Federal Employer Identification Number (FEIN)(Sole Proprietors)	
	Apt. or Suite			Phone Number	Fax Number
	City	State	ZIP Code	Email Address	

Primary Appointee	Name of Appointee Tonya Shisler			Attorney Number, Accountant Number, or PTIN	
	Street Address or PO Box 5416 E BASELINE RD			Phone Number 623-792-6100	
	Apt. or Suite SUITE 200			Fax Number 480-371-2241	
	City MESA	State AZ	ZIP Code 85206	Email Address TAX-MN@ACUMEN2.NET	

If appointing more than one person, enter on page 2 of this form.

I appoint the person above, and anyone included on the attached list, to access my information and represent me before the Minnesota Department of Revenue. This authority does not cover powers listed in the **Additional Powers** section below, unless indicated. Check the box for **Limited Authority** or **Full Authority**.

Authority Granted	<input type="checkbox"/> Limited Authority		<input type="checkbox"/> Full Authority	
	The appointee is authorized to act on my behalf, but only for the following:			
	Type of Tax (Such as Income, Estate, Property Tax Refund, Withholding) or Debt Issue		Years or Periods (If left blank, applies to all)	

The appointee is authorized to act on my behalf for all of my tax and debt issues for all years or periods.

Authority Expiration Date: ____ / ____ / ____

Additional Powers	Add the following powers to the appointee's limited or full authority (Check any that apply):			
	<input type="checkbox"/> Communicate with the department by email	<input type="checkbox"/> Add additional appointees (Primary Appointee only)	<input type="checkbox"/> Sign returns and other tax forms	<input type="checkbox"/> Receive all mail except refunds (see instructions) (Primary Appointee only)
	<input type="checkbox"/> Extend statute of limitations to assess tax	<input type="checkbox"/> Authorize the department to release my return information to third parties	<input type="checkbox"/> Execute agreements	<input type="checkbox"/> Act on my behalf if I become incapacitated or incompetent (Durable POA)

Signature	This Power of Attorney is not valid until it is signed and dated by the taxpayer. <i>Parent, Guardian, Conservator: I certify that I have the legal authority to sign this form.</i>				
	Signature		Date ____ / ____ / ____	Address, if Different from Taxpayer	
	Print Name and Title, If Applicable		Phone Number	City	State ZIP Code

Send a signed copy of this form to the department:
 Mail: Minnesota Department of Revenue, Mail Station 4123, 600 N. Robert St., St. Paul, MN 55146
 Fax: 651-556-5210
 Email: MNDOR.POA@state.mn.us

Form REV184i, Page 2 — Additional Appointees

Name of Taxpayer	SSN, ITIN, MN ID, or FEIN
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Include any additional appointees below. Additional appointees only have authority over matters chosen in the **Authority Granted** and **Additional Powers** sections on page 1.

Name of Appointee			Attorney Number, Accountant Number, or PTIN
Street Address or PO Box			Phone Number
Apt. or Suite			Fax Number
City	State	ZIP Code	Email Address

Name of Appointee			Attorney Number, Accountant Number, or PTIN
Street Address or PO Box			Phone Number
Apt. or Suite			Fax Number
City	State	ZIP Code	Email Address

Name of Appointee			Attorney Number, Accountant Number, or PTIN
Street Address or PO Box			Phone Number
Apt. or Suite			Fax Number
City	State	ZIP Code	Email Address

Name of Appointee			Attorney Number, Accountant Number, or PTIN
Street Address or PO Box			Phone Number
Apt. or Suite			Fax Number
City	State	ZIP Code	Email Address

Name of Appointee			Attorney Number, Accountant Number, or PTIN
Street Address or PO Box			Phone Number
Apt. or Suite			Fax Number
City	State	ZIP Code	Email Address

Attach additional copies of this page, as needed.

Form REV184i Instructions

What is a Power of Attorney (POA)?

A power of attorney (POA) is a legal document that grants an attorney, accountant, agent, tax return preparer, or other person authority to access your account information and represent you before the Minnesota Department of Revenue.

Use of Information

The information you enter on this form may be private or nonpublic under state law. We use it to allow your appointee to access your account and take actions on your behalf. We may share it with other government entities for tax administration if allowed by law. You are not required to provide the information requested, however, we are unable to process the appointment unless the form is complete.

How do I complete this form?

Taxpayer

Step 1

Enter the individual taxpayer's name and contact information. Submit two separate forms if authorizing the same person for you (REV184i) and your business (REV184b). Submit only one form for you and your spouse.

Step 2

Enter the appropriate identification number: Social Security number (SSN), Individual Taxpayer ID number (ITIN), Federal Employer ID number (FEIN), or Minnesota Tax ID number.

Deceased Individuals and Estates: Enter the decedent's name and SSN or ITIN in the Taxpayer section. Include the contact information for the decedent's executor or personal representative.

Sole Proprietors: If you are authorizing an appointee for both individual and business tax issues, enter your SSN or ITIN and your FEIN or Minnesota Tax ID number.

Primary Appointee

Eligibility: Your appointee must be eligible to represent you with the department.

You may not appoint:

- A person barred or suspended from practice as an attorney or accountant
- A person barred or suspended from practice before the Internal Revenue Service (IRS)
- A current employee of the department
- A former department employee within one year of leaving the department

For details, go to www.revenue.state.mn.us and enter **Preparer Enforcement** in the Search box.

Step 3

An appointee is a person selected to represent you before the department. Enter the appointee's name and contact information. You may have more than one appointee, but only the primary appointee can be selected to receive mailed correspondence from the department.

For additional appointees, complete page 2 of Form REV184i. Include additional pages, if needed.

Note: You are responsible for keeping your appointees informed of changes to your account.

Authority Granted

Step 4

Choose whether to grant the appointee full authority or to limit authority to specific issues.

Limited Authority allows the appointee to act on specific tax or debt issues.

- By tax type or issue
Note: Personally Assessed Officers of a business can be accountable for tax debt if the business fails to pay. Include the name of the business and the business ID.
- By year or filing period is optional. If no year is provided, authority applies to all periods.

Full Authority allows your appointee to act on your behalf for your tax and debt issues.

Choose an expiration date for the POA if applicable. To have the POA end on a specific date, enter the month, day, and year (enter as MM/DD/YY). If no date is provided, the POA and additional powers will remain in effect until removed.

Form REV184i Instructions, cont.

Additional Powers

Step 5

Choose additional powers to give the appointee.

- **Communicate by email:** Allows your appointee to communicate with the department by email.
Note: Transmit return information via email at your own risk. Email is not secure; the department is not liable for damages caused by interception of emails.
- **Sign returns and other forms:** This does not authorize the appointee to endorse or negotiate any checks or other payments issued by the department.
- **Add additional appointees:** Allows a primary appointee to authorize additional appointees.
Note: The appointee may only grant authority over tax types or issues you authorized in the **Authority Granted** section.
- **Execute agreements:** Allows the appointee to enter into contracts and other binding agreements on behalf of the taxpayer.
- **Authorize disclosure to third parties:** Allows your appointee to authorize the department to share return information with people outside the department. Appointees may discuss your account with people they employ or supervise, even if this box is not checked.
- **Receive all mail except refunds:** Authorizes the department to mail letters, legal notices, and tax information directly to the primary appointee only. Any refunds or letters relating to refunds will be sent directly to you. If you are only granting authority for specific years or periods, this option is **not** available. All mail will go directly to you.
Note: You may still receive copies of some mail from the department in certain circumstances.
This power is effective only for the tax types or issues granted to the primary appointee.
Mail will go to the most recently designated person, replacing designations from a prior POA.
- **Durable POA:** Allows this POA to remain in effect if you become incapacitated or incompetent. Consult an attorney if you need more information about this authority.

Signature

Step 6

Sign, print your name, and date the form.

This POA is not valid until it is signed and dated by someone with legal authority to sign it. For most people, this is the taxpayer whose information is being shared.

If granting authority for a joint return, only one spouse needs to sign. Parents or legal guardians must sign for minors. For legal guardians, conservators, personal representatives, and others signing on behalf of a taxpayer, we require documents and a photo ID to confirm your legal authority.

We reserve the right to request additional information as needed.

Deceased Individuals and Estates: The decedent's executor or personal representative must sign, date, and enter their title in the Signature section.

Step 7

Send the form to the department using only one of the following:

- Mail: Minnesota Department of Revenue, Mail Station 4123, 600 N. Robert St., St. Paul, MN 55146
- Fax: to 651-556-5210
- Email: MNDOR.POA@state.mn.us

How do I revoke an appointee?

To revoke an appointee, you or the appointee must send the department a signed and dated statement terminating the appointee's authority or a completed Form REV184r, *Revocation of Power of Attorney*.

E-Services Account

No POA form is necessary to access a taxpayer's e-Services account, but the appointee must request Third-Party access through e-Services. Go to our website and enter **Third Party Access** in the Search box.

Questions?

Website: www.revenue.state.mn.us

Email: MNDOR.POA@state.mn.us

Phone: 651-556-3003 or 1-800-657-3909