

Power of Attorney

REV-184

Read the instructions on the back before completing this form.



Print or type

Your name or name of entity	Social Security or MN tax ID number (or federal ID number)
Spouse's name, if joint (or corporate officer, partner or fiduciary if a business)	Spouse's Social Security number (if a joint return)
Street address	
City	State
	Zip code
Expiration date (if a date is not provided, this power of attorney will automatically expire in 3 years):	
Check one (see instructions): <input type="checkbox"/> New — first power of attorney filed for the tax type and period indicated <input type="checkbox"/> Replace — changes an existing power of attorney <input type="checkbox"/> Cancel/Revoke — cancels a previously filed power of attorney	

I appoint the following as attorney-in-fact to represent me before the Minnesota Department of Revenue. The appointee is authorized to provide and receive private and nonpublic information concerning my state taxes, and to perform any and all acts that I can perform with respect to the tax types and periods provided below.

Name of person (appointee) given power of attorney	Name of firm (if applicable)
Street address	City or town
	State
	Zip code
Phone number ()	FAX number ()

The appointee is authorized to represent me for the following tax types and periods (check all that apply):

Type of tax	Year(s) or period(s)	Type of tax	Year(s) or period(s)
<input type="checkbox"/> All tax types	_____	<input type="checkbox"/> Sales and use tax	_____
<input type="checkbox"/> Individual income tax	_____	<input type="checkbox"/> Withholding tax	_____
<input type="checkbox"/> Property tax refund	_____	<input type="checkbox"/> Corporate franchise	_____
<input type="checkbox"/> MinnesotaCare taxes	_____	<input type="checkbox"/> Other (please specify):	_____

Check this box if the appointee is authorized to sign the return(s) for the above tax matters:

Other tax matters (please specify):

The following powers are excluded:

The power of attorney is not valid until it is signed and dated.

Sign here

Your signature or signature of corporate officer, partner, or fiduciary	Date
Print your name or name of corporate officer, partner, fiduciary	Title
	Phone ()

Mail to: Minnesota Department of Revenue, Mail Station 4400, St. Paul, MN 55146-4400

Instructions for Form REV-184

Purpose of this form

You must complete, sign and return this form if you want to grant power of attorney to an attorney, accountant, agent, tax return preparer, or any other person as an attorney-in-fact to perform certain acts on your behalf and to receive or inspect certain tax information. A power of attorney is a legal document authorizing someone to act as your representative.

You may use this form for any matters affecting any tax administered by the department. This includes both the audit and collection processes.

The power of attorney will remain in effect until the indicated expiration date or until you replace or cancel it, whichever is earlier. If a date is not provided, the power of attorney will expire three years from the date you signed the form.

The department *will* accept copies of this form, including those from a FAX machine.

The Department of Revenue will also accept a Statutory Short Form Power of Attorney (Minnesota Statutes, Section 523.23) in place of Form REV-184. However, we reserve the right to request additional information, if needed.

New, replace, or cancel/ revoke

Check one box to indicate your intent for filing this form.

New — Check this box if you do not have an earlier power of attorney on file with the department for the tax type and period indicated on this form.

Replace — Check this box to make an addition to or change an existing power of attorney on file with the department. This power of attorney will then replace any form(s) previously filed for the same tax type(s) and period(s) listed.

Cancel/Revoke — Check this box to cancel any earlier power of attorney on file with the department. Or if you prefer, you may revoke an earlier power of attorney by writing to the department. It is not necessary for you to file this form to revoke an previously filed power of attorney.

Expiration date

Fill in the month, day and year you want the power of attorney to expire.

If a date is not provided, the power of attorney will automatically expire three years from the date you signed the form. However, if the period for assessment, collection or determination of the taxes listed on this form exceeds the three-year period, the expiration date of the power of attorney is automatically extended until the tax matter is closed.

Appointee

Fill in the name, address, phone, and FAX number of the person and/or firm, organization or partnership you are appointing to represent you before the department.

Tax matters

List each tax type and tax period separately. If your tax situation does not fit into a type or period description, specifically describe it in the blank space provided.

You may list any tax years or periods that have already ended as of the date you sign the power of attorney. However, the number of future tax periods is limited to returns with due dates within three years of your signature on this form.

If you are granting power of attorney and you wish to include the authority to sign your return, you must check the box. Individual income tax filers cannot grant authority to sign their return, unless illness, injury, continuous absence from the United States for at least 60 days, or service in a combat zone prevents them from filing their own return.

Please note that your power of attorney will receive copies of certain tax documents, but not all documents, pertaining to the type and period you have specified. Even though the power of attorney is authorized to receive this information, the department will continue to send documents to you. If you wish to keep your designated power of attorney informed of your tax matters, it is your responsibility to do so.

Your signature

The power of attorney is not valid until it is signed and dated. Your spouse may also sign if joint returns are listed.

Your signature at the bottom of this form authorizes the individual you designate (your representative or “attorney-in-fact”) to perform any act you can perform with respect to taxes, except to receive refund checks. 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. If you want to exclude granting authority to perform any of these, or other specific acts, write in those exclusions in the blank space provided.

Use of information

The information collected on this form may be private or nonpublic data and, if so, cannot be disclosed to the public or other agencies. It will only be used for tax administration purposes. If you do not provide all the requested information, your Form REV-184 may not be processed.

Questions?

If you have questions on how to complete this form, call (651) 296-3781 or toll-free 1-800-652-9094.

TTY users may call the department directly at (651) 297-2196 or through the Minnesota Relay Service at toll-free 1-800-627-3529; ask for 1-800-652-9094.