

# Power of Attorney

• Read instructions on reverse side

**TAXPAYER'S NAME AND ADDRESS**

Please Type or Print

Name of Taxpayer	Business Name
Street or Other Mailing Address	Business (Street or Other Mailing Address)
City State Zip Code	City State Zip Code
Nebraska Identification Number or Social Security Number	Federal Identification Number or Social Security Number

**ATTORNEY-IN-FACT'S NAME AND ADDRESS**

Name	Name
Firm Name	Firm Name
Street or Other Mailing Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code
Area Code Telephone Number ( )	Area Code Telephone Number ( )

The taxpayer whose name appears above appoints the above-named attorney-in-fact for purposes of duly-authorized representation in any proceedings with the Nebraska Department of Revenue with respect to those tax matters and tax periods indicated below:

Tax Category	Tax Matter of Representation	Tax Period

The attorney-in-fact designated on this form shall have the authority to receive confidential information on behalf of the taxpayer listed above and the power to perform the following acts with respect to the designated tax matters: (Strike through any of the following which are not granted.)

- To fully represent the taxpayer in any hearing, determination or appeal;
- To enter into any compromise with the Nebraska Department of Revenue;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or refund;
- To execute consents extending the statutory period for assessment or collection of taxes;
- To receive, but not to endorse and collect, checks in payment of any refund of taxes, penalties or interest;
- To receive all notices and other written communications with respect to the taxpayer in proceedings involving the above matters; if more than one attorney-in-fact is named, enter name of the attorney-in-fact to receive the notices \_\_\_\_\_;
- To perform other acts. (Be specific.) \_\_\_\_\_

This Power of Attorney revokes all prior powers of attorney on file with the Nebraska Department of Revenue with respect to the same tax matters and tax periods listed above, except the following: \_\_\_\_\_

If signed by a corporate officer, partner, member, LLC manager, or fiduciary on behalf of the taxpayer, I hereby certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

**sign  
here**

Signature _____	Date _____
Print Name _____	Title, If Applicable _____
Signature _____	Date _____
Print Name _____	Title, If Applicable _____

## INSTRUCTIONS

**WHO MUST FILE.** Any taxpayer who wishes to secure representation by another party in matters before the Nebraska Department of Revenue with regard to any tax imposed by the revenue laws of the state of Nebraska, must file a Power of Attorney, Form 33, authorizing that party to receive tax information regarding the taxpayer. Form 33 is provided for the taxpayer's convenience in making a Power of Attorney, but it is not the sole form which may be used for this purpose. The Nebraska Department of Revenue will honor all other properly completed and signed authorizations.

**WHEN AND WHERE TO FILE.** The completed Power of Attorney may be filed any time, but this form or some other properly completed and signed Power of Attorney must be filed with the Nebraska Department of Revenue before the person designated as a representative of the taxpayer by the Power of Attorney can represent the taxpayer in matters involving disclosure of confidential tax information.

The completed Power of Attorney must be mailed or delivered to the Nebraska Department of Revenue.

Additional copies of this form are available from the Nebraska Department of Revenue. Visit our Web site at: [www.revenue.ne.gov](http://www.revenue.ne.gov) or call 1-800-742-7474 (toll free in Nebraska and Iowa) or call 1-402-471-5729.

**TAXPAYER'S NAME AND ADDRESS.** If the taxpayer is an individual, the social security number must be listed. If a joint tax return has been filed, enter both social security numbers in the spaces provided. If the taxpayer is a corporation, partnership or association, enter the name, state and federal identification numbers (if applicable) and the business address. If the Power of Attorney will be used in a tax matter in the case of a partnership for which the names, addresses and social security numbers or identification numbers have not already been furnished to the Nebraska Department of Revenue, these items should be listed on an attached sheet. If the taxpayer is an estate or trust, enter the name, title and address of the fiduciary and also the name and identification number or social security number of the taxpayer. If space is used to list information other than that designated for that space, clearly label the change.

**DESIGNATION OF ATTORNEY-IN-FACT.** An attorney-in-fact is considered to be any named party who is acting on behalf of another. Enter the appropriate information pertaining to each party to whom representative authority and power is being delegated. Space is provided for listing two appointees. If additional space is required, attach a separate sheet showing clearly the names, addresses, zip codes and telephone numbers of the additional appointees.

**TAX CATEGORY - TAX MATTER - TAX PERIOD.** This Power of Attorney is designed to clearly express the scope of the authority granted by the taxpayer to the attorney-in-fact. In the space provided, designate all tax categories, tax matters, and tax periods for which this Power of Attorney is being filed. The authorization granted must be clearly identified. "Tax Category" requires a listing of the type of tax, such as "income" or "sales and use" to which the matter pertains. "Tax Matter of Representation" requires a brief summary of the subjects for which the attorney-in-fact will represent the taxpayer, such as: tax assessment resulting from audit, abatement of penalty, claim for refund, or formal hearing. "Tax Period" requires a designation of a specific year or period. Reference can be made to "all years" or "all periods." As many as three entries may be listed on one form. If the

matter relates to an estate tax, enter the date of the decedent's death instead of the year or period.

**AUTHORIZED ACTS.** Form 33 lists several acts which can be performed by the attorney-in-fact as the duly authorized representative of the taxpayer. This listing is intended to cover the most commonly appointed acts. **If the taxpayer does not wish to authorize a particular act which is listed, the taxpayer must strike a line through the power which is not granted.** This is particularly important with respect to the item that deals with correspondence from the Nebraska Department of Revenue to the taxpayer regarding the designated tax matters. If the taxpayer desires to receive refund claims approvals or denials, and other notices and written communications rather than have the attorney-in-fact be the recipient, a line must be drawn through that authorization, otherwise, the Department will send notices and other written communications to the designated attorney-in-fact, at the address shown on this form. Notices of deficiency determinations and amended notices will be sent to the taxpayer at the address of record. A copy will be furnished to the designated attorney-in-fact.

If the taxpayer wishes to authorize an act which is not listed, a concise and specific statement of the additional authorization should be made in the space provided.

**REVOCATION.** When this Power of Attorney is received by the Nebraska Department of Revenue, it will automatically revoke any previous Powers of Attorney which pertain to the same tax categories, tax matters and corresponding tax periods. The authorizations and powers granted by earlier instruments are replaced in total by the authorizations and powers granted by the new Power of Attorney. It is possible, however, to file a new instrument without completely revoking the previous filing. This is done by listing on the lines provided, the names, addresses and zip codes of those appointees whose representative authority will not be revoked, in accordance with the taxpayer's intention. The date of the earlier instrument must also be listed. If additional space is necessary, a separate listing may be attached or copies of the earlier instruments which are to remain in effect may be included.

**SIGNATURE.** The taxpayer must sign and date the form on the lines provided. If a husband and wife file a joint return, which both have signed, then either spouse may sign the Power of Attorney. However, a person may not authorize another party or themselves to receive confidential tax information in regard to separate returns filed by the person's spouse.

If the taxpayer is a partnership, all partners must sign unless one is duly authorized to act in the name of the partnership. Nebraska has adopted the Uniform Partnership Act (Sections 67-301 to 346, R.R.S. 2003) which makes each partner a business agent duly authorized to act for the partnership. This governs partnerships formed in the state of Nebraska. The validity of authorizations made by nonresident partnerships will be determined by the law of the state in which the partnership was formed.

If the taxpayer is a corporation or an association, an officer having authority to bind the entity must sign. The officer must indicate his official title on the line provided.

If the taxpayer is a Nebraska limited liability company, all the members must sign unless a manager is duly authorized to act in the name of the limited liability company. The validity of the authorizations made by a foreign limited liability company will be determined based on the law of the state in which the limited liability company was organized.