



POWER OF ATTORNEY

State Form 23261 (R10 / 4-26)

Prescribed by the Department of Local Government Finance

Please TYPE or PRINT.

Powers of attorney are governed by Indiana Code 30-5. Certified tax representatives are governed by 50 IAC 15-5. Taxpayers are strongly encouraged to review the applicable laws before creating a power of attorney.

PART I - POWER OF ATTORNEY

1. Taxpayer Information (Taxpayer must sign and date this form on page 2, section 7, and have the form notarized on page 2, section 8.)

Name of taxpayer(s)

Address(es) of taxpayer(s) (number and street, city, state, and ZIP code)

Last four digits of Social Security Number (optional)
X X X - X X - _____

Employer identification number (optional)

Telephone number
()

The above-named taxpayer does hereby appoint the following representative(s) as attorney(s) in fact:

2. Representative Information (Representative must sign and date this form on page 2, Part II.)

Name of representative

Is this representative a relative as defined by IC 2-2.2-1-17?
 Yes No

If yes, state relationship.

Address of representative (number and street, city, state, and ZIP code)

Telephone number
()

Fax number
()

Check if:
 New address New telephone number

Name of representative

Is this representative a relative as defined by IC 2-2.2-1-17?
 Yes No

If yes, state relationship.

Address of representative (number and street, city, state, and ZIP code)

Telephone number
()

Fax number
()

Check if:
 New address New telephone number

to represent the taxpayer(s) for the following matters before the:

Department of Local Government Finance Indiana Board of Tax Review _____ County Property Tax Assessment Board of Appeals

3. Tax Matters

Type of Tax (real property, personal property)	Tax Form Number (130,131,133,177, etc.)	Year(s) or Period(s)

Expiration date of this power of attorney (month, day, year)
(Per IC 6-1.1-15-17.3, written authorization for an individual to serve as the taxpayer's tax representative may not be effective for more than one (1) year.)

Check this box if the representative is authorized to represent the taxpayer regarding all tax forms for all years or periods.

4. Acts Authorized:

The representative(s) is/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, including the authority to sign any agreements, consents, or other documents.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

5. Notices, Communications, and Refund Checks:

Notices and other communications will be sent to the first representative listed in section 2.

If you also want the second representative listed to receive such notices and communications, check this box.

State the address to which any refund checks should be mailed (number and street, city, state, and ZIP code):

Please note that by statute, refunds are issued to the party that paid the taxes.

6. Retention / Revocation of Prior Power(s) of Attorney:

The filing of this power of attorney automatically revokes all earlier power(s) of attorney with the _____ County Property Tax Assessment Board of Appeals, Department of Local Government Finance, or Indiana Board of Tax Review 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 this box.

You must attach a copy of any power of attorney you wish to remain in effect.

7. Signature of Taxpayer:

I certify that I have provided this written authorization for the designated individual(s) to serve as my tax representative and certify I have a signed agreement with the individual(s) designated to serve as tax representative. If signed by a corporate officer, partner, guardian, tax matters partner/person, 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.

Unless otherwise stated on this line, this power of attorney is effective upon the date of my signature. _____

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

The following applies if the authorized representative is a Certified Property Tax Representative pursuant to 50 IAC 15-5-5:

I understand that by authorizing _____ to serve as my Certified Property Tax Representative, I am aware of and accept the possibility that the property value may increase as a result of filing an administrative appeal with the Property Tax Assessment Board of Appeals, and that I may be compelled to appear at a hearing before the Property Tax Assessment Board of Appeals or the Department of Local Government Finance.

I further understand that the Certified Property Tax Representative is not an attorney and may not present arguments of a legal nature on my behalf.

Signature of taxpayer		Date of signature (month, day, year)
Printed name of taxpayer	Title (if applicable)	
Signature of taxpayer		Date of signature (month, day, year)
Printed name of taxpayer	Title (if applicable)	

8. Notarization

STATE OF _____ SS:
COUNTY OF _____

Before me, a notary public in and for said state and county, personally appeared, this _____ day of _____, _____, the taxpayer(s) or a person duly authorized to sign for and on behalf of the taxpayer(s), who acknowledged the execution of this Power of Attorney as the voluntary act and deed of the taxpayer(s).

Signature of notary public	County of residence
Typed or printed name of notary public	Date commission expires (month, day, year)

PART II - DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

I am aware of the statutes, rules and regulations applicable to the matters specified in section 3;
I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
I am one of the following:

- a. A Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
(Note that a Certified Public Accountant who is not also a Certified Tax Representative may only represent a client in a matter that relates to personal property.)
- b. A Certified Tax Representative pursuant to 50 IAC 15-5.
- c. A permanent full-time employee of the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) who is the subject of the appeal.
- d. An attorney who is a member in good standing of the Indiana bar or a person who is a member in good standing of any other state bar and who has been granted leave by the appropriate court to appear pro hac vice.
- e. A relative as defined by IC 2-2.2-1-17. A partial list includes the following: a parent, child, sibling, grandparent, grandchild, aunt, uncle, niece, nephew, adopted relative, and relative by marriage. NOTE: A relative may not represent the owner before the Indiana Board of Tax Review (IBTR).

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

DESIGNATION (insert above letter - a, b, c, or e)	ATTORNEY'S JURISDICTION OR ENROLLMENT CARD NUMBER	SIGNATURE	DATE (month, day, year)