

FORM PAR 101
VIRGINIA POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE

DEPARTMENT OF TAXATION
P.O. BOX 1115
RICHMOND, VA 23218-1115
Individual Fax: 804-254-6113
Business Fax: 804-254-6111

LINE 1 Taxpayer Information - Taxpayer(s) must furnish the information requested and sign and date this form.

Taxpayer Name(s) and Address	Your Social Security Number	Spouse's Social Security Number
	Federal Employer ID Number (if applicable)	Daytime Telephone Number ()
	E-mail Address	

LINE 2 Representative(s) - The representative(s) must sign and date this form. The two representatives listed here will receive written copies of correspondence as discussed in the Instructions. Only individuals may be named as representatives. See the instructions for additional information.

Name and Address	Virginia Authorized Agent Number	A - _____
	Phone Number	()
	Fax Number	()
	E-Mail Address	_____
	<input type="checkbox"/> Check here if you do not want this representative to receive copies of correspondence for the tax matter specified below on Line 3.	
Name and Address	Virginia Authorized Agent Number	A - _____
	Phone Number	()
	Fax Number	()
	E-Mail Address	_____
	<input type="checkbox"/> Check here if you do not want this representative to receive copies of correspondence for the tax matter specified below on Line 3.	

The representative(s) above are authorized to represent the taxpayer(s) before the Virginia Department of Taxation for the following tax matters:

LINE 3 Tax Matters - Enter type of tax and year(s) or period(s) or date of death if Estate Tax. Do not use a general reference such as "All taxes", "All years," or "All periods."

Virginia Tax Account Number	Tax Type	Beginning Period (MM/YYYY format)	Ending Period (MM/YYYY format)

LINE 4 Electronic Notices and Communications

I request that representative(s) listed on this form receive copies of e-mail communication.

Note: Copies of e-mail communications will be furnished through US Postal Service mail.

LINE 5 Acts authorized - The representatives 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 on line 3. The authority does not include the power to receive refund checks, the power to substitute another representative, the authority to execute a request for a tax return, the power to sign certain returns, or the power to consent to a disclosure of tax information.

This Power of Attorney and Declaration of Representative revokes all previous Powers of Attorney and Declaration of Representative and Powers of Attorney and Releases received by the Virginia Department of Taxation for the matters and years or periods covered by this form, except the following:

(Specify to whom granted, date and address including ZIP code, and attach copies of earlier power(s) and authorizations.)

LINE 6 Signature of taxpayer(s) - If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, 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.

Signature	Title, if applicable	Date
Print Name		
Signature	Title, if applicable	Date
Print Name		

LINE 7 - Declaration and Signature of Representative

Declaration of Representative - Under penalties of perjury, I declare that:

- ♦ I am authorized to represent the taxpayer(s) identified on line 1 for the tax matter(s) specified on line 3; and
- ♦ I am one of the following:
 - a Attorney—a member in good standing of the bar of 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—licensed by the Internal Revenue Service to represent taxpayers before the IRS.
 - d Officer—a bona fide officer of the taxpayer's organization. Title: _____
 - e Full-Time Employee—a full-time employee of the taxpayer. Title or Position: _____
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Other (explain) _____

Signature of representative(s) - Each representative must sign and date below.

Virginia Authorized Agent Number (If applicable)	Designation - Insert above letter (a-g)	Jurisdiction (state) or Enrollment Card No. (if applicable)	Signature	Date
A -				
A -				

IF THIS PAR 101 POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED OR LACKS COMPLETE INFORMATION, IT WILL BE RETURNED.