

Power of Attorney

• Read instructions on reverse side

TAXPAYER'S NAME AND ADDRESS

Please Type or Print

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

ATTORNEY-IN-FACT'S NAME AND ADDRESS

(If more than two, see Designation of Attorney-in-Fact in the instructions on the back of this form.)

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

The taxpayer appoints the above attorney(s)-in-fact for purposes of duly authorized representation in any proceedings with the Nebraska Department of Revenue (Department) with respect to those tax categories, tax matters, and tax periods indicated below:

Tax Category	Tax Matter of Representation	Tax Period

The attorney-in-fact designated on this form has the authority to receive confidential information on behalf of the taxpayer and the power to perform the following acts with respect to the designated tax matters. Strike through any items which will not be granted.

- Fully represent the taxpayer in any hearing, determination or appeal.
- Enter into any compromise with the Department.
- Execute waivers, including offers of waivers, of restrictions on assessment or collection of tax deficiencies.
- Execute waivers of notice of disallowance of a claim for credit or refund.
- Execute consents extending the statutory period for assessment or collection of taxes.
- Receive, but not to endorse and collect, checks in payment of any refund of taxes, penalties, or interest.
- 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 these notices. _____
- Perform other acts, specifically: _____

REVOCAION OF PRIOR POWERS OF ATTORNEY

- A. I choose to revoke all prior powers of attorney on file with the Department with respect to the same tax matters, and tax periods listed above, except the following: _____
- B. I choose to revoke all powers of attorney on file with the Department.

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 _____	E-Mail Address _____	Date _____
Print Name _____	E-Mail Address _____	Title, If Applicable _____
Signature _____	E-Mail Address _____	Date _____
Print Name _____	E-Mail Address _____	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 (Department) with regard to any tax imposed by the tax laws of the State of Nebraska, must file a Power of Attorney, Form 33. A Form 33 authorizes that party to receive confidential tax information regarding the taxpayer. This form is provided for the taxpayer's convenience in making a power of attorney, but it is not the sole form which may be used. The Department will honor all other properly completed and signed power of attorney authorizations.

WHEN AND WHERE TO FILE. The completed Form 33 may be filed any time, but this form, or another properly completed and signed power of attorney, must be filed with the Department before any person designated can represent the taxpayer in matters involving disclosure of confidential tax information.

This form, or other appropriate power of attorney, may be mailed, sent by FAX, or scanned and sent via e-mail to the Department.

To send or obtain additional copies of Form 33:

- Visit www.revenue.ne.gov;
- Call (800) 742-7474 (toll free in Nebraska and Iowa) or (402) 471-5729;
- E-mail to rev.poa@nebraska.gov;
- FAX call (402) 471-5608; or
- Mail to Nebraska Department of Revenue, P.O. Box 94818, Lincoln, NE 68509-4818.

TAXPAYER'S NAME AND ADDRESS. If the taxpayer is an individual, a social security number must be listed. If a married, filing jointly return was filed, enter both spouses' 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 Form 33 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 Department, 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, as well as the name and identification number or social security number of the taxpayer. If this space is used to list other information, clearly label the change.

DESIGNATION OF ATTORNEY-IN-FACT. An attorney-in-fact is considered to be any person who is acting on behalf of another. Enter the appropriate information pertaining to each person 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 clearly showing the names, addresses, zip codes, and telephone numbers of the additional appointees.

TAX CATEGORY - TAX MATTER - TAX PERIOD. Form 33 is designed to clearly express the scope of the authority granted by the taxpayer to the attorney(s)-in-fact. In the space provided, designate all tax categories, tax matters, and tax periods for which this Form 33 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”. “**Tax Matter of Representation**” requires a brief summary of the subjects for which the attorney-in-fact will represent the taxpayer. These may include, but are not limited to: tax assessment resulting from audit; abatement of penalty; claim for refund; or formal hearing. “**Tax Period**” requires a designation of a specific

year or time 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 a general year or tax period.

AUTHORIZED ACTS. The Form 33 lists several acts which can be performed by the attorney-in-fact. 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 correspondence from the Department to the taxpayer regarding the designated tax matters. If the taxpayer desires to receive refund claim 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. Notices of deficiency determination and amended notices will be mailed to the taxpayer directly. 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 must be made in the space provided, or a separate signed statement may be attached to the power of attorney form.

REVOCATION OF PRIOR POWERS OF ATTORNEY. To revoke any powers of attorney previously filed with the Department, choose box A or B.

Box A. Checking this box allows the taxpayer the option of revoking all powers of attorney on file with the Department with the **exception** of those listed on the lines provided (or on a list attached to the Form 33). Check box A and list the names, addresses, and zip codes of the attorneys-in-fact whose representative authority will **not** be revoked. The date of the earlier power of attorney must also be listed. Copies of the earlier powers of attorney which are to remain in effect may be included instead of the list. Sign the form.

Box B. Checking this box revokes **all** powers of attorney previously filed with the Department. Check box B, and sign the form.

If no boxes are checked, all prior powers of attorney will remain in force.

SIGNATURE. The taxpayer must sign and date the form. If a husband and wife file a married, filing jointly income tax return, which both have signed, then either spouse may sign the Form 33. 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 (Neb. Rev. Stat. §§ 67-301 to 67-346) making each partner a business agent duly authorized to act for the partnership. This governs only partnerships formed in the State of Nebraska. The validity of authorizations made by nonresident partnerships will be determined by the laws 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 or her official title on the line provided.

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