



Department of Taxation

P.O. Box 1090
Columbus, OH 43216-1090



16310102

TBOR 1
Rev. 07/18

Declaration of Tax Representative

Part 1: Taxpayer Information

Taxpayer's name _____ SSN _____

Taxpayer's name _____ SSN _____

Business Name (if applicable) _____

Address _____

City _____ State _____ ZIP code _____

FEIN _____

(Only use SSN if authorizing individual income tax representative or if business does not have a FEIN.)

Part 2: Representative Information - Please indicate if more than one representative in the space below.

Representative's name _____

Representative's firm (if applicable) _____

Address _____

City _____ State _____ ZIP code _____

Telephone number _____ Fax number _____

E-mail address _____

Part 3: Taxpayer Signature

The taxpayer identified above authorizes the representative identified above to represent the taxpayer before the Department of Taxation. This authorization includes the authority to view and receive copies of returns, reports or other documents filed by the taxpayer or prepared by the Department of Taxation concerning the business, property or transactions of the taxpayer, request alternative methods of taxation, present evidence or legal arguments to any employee of the Department of Taxation, raise objections to audit findings or assessments, file petitions or applications and waive statutes of limitation. This authorization does not authorize the tax representative to sign any form or declaration where the Ohio Revised Code specifically requires that the form or declaration be signed by the taxpayer. **The taxpayer understands that the acts of the authorized representative may increase or decrease the taxpayer's tax liabilities and legal rights. The taxpayer must indicate all tax matters subject to this authorization and all restrictions, if any, in the space on the following page. Note: Unless the authorized representative is licensed to practice law, the representative may not sign Voluntary Disclosure Agreements, Settlement Agreements, or similar binding Agreements with the Department of Taxation, on behalf of the taxpayer.**

I certify, under penalties of perjury, that I am the taxpayer or that I am a corporate officer, LLC member, general partner, guardian, tax manager or similar employee authorized to act on tax matters, executor, receiver, administrator or trustee on behalf of the taxpayer and that I have the authority to execute this form on behalf of the taxpayer. **If this form is not properly completed, this Declaration of Tax Representative will not be processed.**

Signature _____ Date _____

Name (print) _____ Title _____

Telephone number _____ E-mail _____

Spouse's signature (required for joint income tax filing) _____ Date _____

Tax Matters

Check box if "all tax matters" for tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Tax type _____ Ohio account no. _____ Tax period _____



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Restrictions to this Declaration	The following restrictions are placed on this <i>Declaration of Tax Representative</i> :
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Expiration Date	This declaration is valid until _____ (please indicate no more than three years). If no expiration date is given, this declaration will continue to completion of any matter currently under consideration by the department, unless specifically revoked by the filing of a subsequent declaration for the same tax period(s)/matter(s). As applied to a new tax period/matter, the declaration will expire one year after the date that it is signed.
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Declaration of Representative	<p>Under penalties of perjury, I declare that:</p> <ul style="list-style-type: none"> • I am not currently under suspension or disbarment from practice within the state of Ohio or any other jurisdiction; • I am aware of the regulations governing my practice in Ohio and the penalties for false or fraudulent statements provided; • I am authorized to represent in Ohio the taxpayer(s) identified for the tax matter(s) specified herein; and I am one of the following (please indicate by checking the box beside the appropriate number): <p><input type="checkbox"/> 1. Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.</p> <p><input type="checkbox"/> 2. Certified public accountant or public accountant – duly qualified practice in the jurisdiction shown below.</p> <p><input type="checkbox"/> 3. Enrolled agent – enrolled as an agent under the requirements of the IRS.</p> <p><input type="checkbox"/> 4. Officer – a bona fide officer of the taxpayer's organization.</p> <p><input type="checkbox"/> 5. Full-time employee – a full-time employee of the taxpayer.</p> <p><input type="checkbox"/> 6. Family member – a member of the taxpayer's immediate family (check appropriate response: <input type="checkbox"/> spouse, <input type="checkbox"/> parent, <input type="checkbox"/> child, <input type="checkbox"/> brother or <input type="checkbox"/> sister).</p> <p><input type="checkbox"/> 7. Other – provide explanation _____</p>
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Designation (insert number 1 - 7)	Ohio License Number	Signature	Date

*Mail: P.O. Box 1090, Columbus, OH 43216-1090	E-mail: TBOR1@tax.state.oh.us	Fax: (206) 888-4377
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(Use the same method to revoke declaration.)

*Most secure method