

# Limited Power of Attorney

**Purpose** – This form satisfies specific statutory requirements for taxpayers to designate agents to represent them before the Texas Comptroller of Public Accounts. See Texas Tax Code Section 111.023. You may use this form to grant authority to an attorney, accountant or other representative to act on your behalf for all tax-related matters. **If you choose to use this form, provide all the information requested; we will return incomplete forms.**

## Taxpayer Granting Limited Power of Attorney

Taxpayer legal name	11-digit Texas taxpayer number
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## Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Taxpayer (Agent)

Agent legal name		11-digit Texas taxpayer number
Relationship to taxpayer (Attorney, CPA, tax return preparer, etc.)	Contact name	
Street		Phone (Area code and number)
City, state and ZIP code	Email address	
Tax type(s)/Subtype(s)/Fee(s)		Period(s)/Report year(s)

**I appoint the named Agent as my true and lawful agent and attorney-in-fact to communicate with the Texas Comptroller of Public Accounts (Comptroller's office) for one or more of the following purposes:**

(Check all that apply)

- ☐ To communicate with the Comptroller's office on my behalf for purposes other than those listed below, including: requesting and receiving confidential tax and audit information by written open records request, telephone, email, fax or mail; requesting private letter rulings or, general information letters; or meeting in person.
- ☐ To request and receive my Webfile number(s) from the Comptroller's office.
- ☐ To file my claim for refund for the tax/fee types and periods/report years identified, and to provide information as requested by the Comptroller's office.
- ☐ To sign and file my documents, including tax/fee reports, applications and returns.
- ☐ To provide information as requested and discuss relevant issues with regard to my tax/fee audit(s) and/or examination(s), and to accept a notification of sampling procedure for the tax/fee types and periods/report years identified.
- ☐ To receive a copy of my Texas Notification of Audit, Refund and/or Examination Results.
- ☐ To access account data for crude oil production taxes for the periods \_\_\_\_\_ through \_\_\_\_\_.  
Date (YY/MM or YY)                      Date (YY/MM or YY)
- ☐ To access account data for natural gas production taxes for the periods \_\_\_\_\_ through \_\_\_\_\_.  
Date (YY/MM or YY)                      Date (YY/MM or YY)
- ☐ To file for a redetermination or refund hearing, to accept a notification of the 90-day requirement to obtain records and/or certificates, to represent me during the contested case proceeding for the tax/fee types and periods/report years identified, to sign a withdrawal form if I no longer wish to proceed through the administrative hearings process and to sign a settlement agreement.
- ☐ To enter into a written agreement extending the period of limitation during my audit(s) and/or examination(s) for the tax/fee types and periods/report years identified.
- ☐ To authorize one or more individuals from the firm identified to carry out the authority and duties granted for the tax/fee types and periods/report years identified.
- ☐ Other: \_\_\_\_\_
- ☐ This limited power of attorney is effective as of the signature date and will continue in effect until \_\_\_\_\_ or  
☐ until I revoke it in writing.

If no specific date of expiration is selected, I understand that the Comptroller's office may act under this limited power of attorney until the Comptroller's office receives written notice of my revocation. My Agent has the power and authority to do and perform every act necessary and proper in the exercise of any of the powers described above, as fully as I could do personally. This includes the right to request and receive confidential information. I acknowledge that use of the named Agent does not relieve me, as the taxpayer or officer, director or employee of the taxpayer, of my responsibilities when filing accurate reports and returns. I further acknowledge that I am ultimately responsible for the accuracy of any reports or returns filed on my behalf by my Agent.

**If signing as an officer, director or employee of the taxpayer, I certify that my duties include administering the taxpayer's rights and responsibilities with the Comptroller's office and that I have authority to execute this limited power of attorney.**

**If the taxpayer or officer, director or authorized employee of the taxpayer fails to date the signature on Page 2 of this form, then the Comptroller's office will not accept the form.**