



# POWER OF ATTORNEY

Return signed copy of this form to: South Dakota Department of Revenue, 445 E. Capitol Ave. Pierre, SD 57501; or send a scanned copy in a secure email to: bustax@state.sd.us; Questions call 1-800-829-9188.

## Part I. Taxpayer Information

Taxpayer's name		Phone	
Social Security (or FEIN)		Email	
Address	City	State	ZIP

## Part II. Power of Attorney

Check only one:

- Add – creates or appoints a new power of attorney authorizing the appointee(s)
- Remove – ends the power of attorney for the appointee(s) - (Go to Part V)
- Change – modifies the power previously granted to the appointee(s)

Name of person given power of attorney		Phone	
Social Security (or FEIN)		Email	
Address	City	State	ZIP

*If adding, changing, or removing multiple persons or entities please attach additional pages*

## Part III. Authority Granted

I appoint the above person, and anyone included on the attachment, to represent me as attorney-in-fact before the South Dakota Department of Revenue. It is my responsibility to keep my appointee informed of my tax and non-tax matters administered by the Department. I understand the Department does not send copies of all correspondence to my appointee. (For exception, see "Optional Elections" below.)

I grant full authority to the appointee(s). The appointee(s) is authorized to perform all acts I can perform with my tax and non-tax matters administered by the Department.

Check this box if the appointee(s) is not authorized to sign tax returns.

I grant limited authority for specific tax types, periods and/or duties (check only the boxes that apply). By checking the boxes, the appointee(s) will be authorized to act on my behalf only for the indicated tax matters. If I do not indicate a specific year or period for a selected tax type, I am granting authority for all years or periods.

<u>Tax/license type</u>	<u>List license number(s)</u>	<u>Effective dates of authority</u>
Sales/Use Tax		
Contractor's Excise Tax		
Fuel Tax (IFTA/IRP)		
Bank Franchise Tax		
Alcohol Beverage License		
Tobacco License		
911 Surcharge		
Other		
Additional pages required		

Check this box if the appointee(s) is not authorized to sign the return(s) for the tax matters indicated above.

**Part IV. Optional Elections.**

1. Authorize primary appointee to receive all correspondence, including refunds, from the Department.

I elect to the have South Dakota Department of Revenue send the primary appointee all refunds, legal notices, and correspondence about the tax and nontax debt matters specified in this document. By making this election, I understand that I will no longer receive anything – including refunds and legal notices – from the Department and my primary appointee will receive it on my behalf.

2. Authorize appointee to communicate by email.

I authorize the South Dakota Department of Revenue to communicate by email with my appointee(s). I understand private tax data about me will be sent over the Internet. I accept the risk my data may be accessed by someone other than the intended recipient. I agree the South Dakota Department of Revenue is not liable for any damages I may have as a result of interception.

**Part V. Expiration Date and Signature**

Expiration Date: \_\_\_\_\_  
(If no date is provided, this power of attorney and optional elections are valid until removed)

This power of attorney and elections are not valid until this document is signed by the taxpayer before a Notary and received by the Department.

\_\_\_\_\_  
Taxpayer's signature (corporate officer, partner or fiduciary)      Print name (and title, if applicable)      Date

**Part VI. Notarization**

State of: \_\_\_\_\_  
County of: \_\_\_\_\_

On this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before the undersigned, a Notary Public for the State of \_\_\_\_\_ personally appeared \_\_\_\_\_, known to me or satisfactorily proven to be the person who executed the foregoing instrument, and acknowledged that he executed the same, in capacity as shown, of his own free act and deed.

In witness whereof I hereunto set my hand and official seal this \_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My commission expires on: