

**NOTE:** In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

**5. RECEIPT OF REFUND CHECKS.** If you want to authorize a representative named in section 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s):

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**6. NOTICES AND COMMUNICATIONS.** Original notices and other written communications will be sent to you and a copy to the first representative listed in section 2.

**7. RETENTION/REVOCATION OF PRIOR POWER(S) OF ATTORNEY.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Iowa Department of Revenue and Finance for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here:   
**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**8. SIGNATURE OF TAXPAYER(S).** If a tax matter concerns a joint return, both husband and wife must sign. 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.

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

<b>X</b>	_____	_____
Signature		Date
_____	_____	_____
Print Name		Title
_____	_____	_____
Signature		Date
_____	_____	_____
Print Name		Title

**Tax Type Options:**

<input checked="" type="checkbox"/> Individual Income	Fiduciary
<input type="checkbox"/> Corporation Income	MVF,EPC
<input type="checkbox"/> Inheritance	Franchise
<input type="checkbox"/> Withholding Sales	Partnership
<input type="checkbox"/> and Use	Other (specify) _____

NOTE: Failure to complete all requested information will result in the return of this form and will delay the effective date of the Power of Attorney.

**Do NOT attach this form to a return unless it is an IA 706 or IA 1041. Instead, please:**

<b>mail this form to:</b>	<b>or</b>	<b>fax this form to:</b>
Registration Services		515/281-3906
Iowa Department of Revenue and Finance		
PO Box 10465		
DesMoinesIA 50306-0465		