

Form OR-AUTH-REP Instructions

General information

The form is effective on the date signed and is valid until the death of the taxpayer or until revoked by providing written notice to the department.

If a tax matter concerns a year for which a joint return was filed, each taxpayer who wishes to appoint a representative must submit a separate authorization form. If only one taxpayer seeks representation, only that taxpayer needs to submit a form. When both taxpayers seek representation, each must submit a separate form, regardless of whether they are appointing the same representative or different representatives.

If you are granting authorization for yourself and your business, two separate forms must be completed.

Part 1—Taxpayer information

To be accepted by the Department of Revenue, your information must match our records. For example, if your address has changed, you must first fill out a change of address form.

Tax matters partners and S corporation shareholders should include the partnership or S corporation name in this box. For additional information, see Oregon Administrative Rules (OAR) 150-305-0170, 150-305-0180, and 150-305-0182. Other corporations must include the name of the corporation, not those of the shareholders.

Part 2—Authorization to represent, Representative's attestation and signature

You may authorize an individual who meets the qualifications detailed within part 2 to act and make decisions on your behalf and to represent you before the Oregon Department of Revenue. Your representative will have full authority to act on your behalf. Your representative can do everything that you can do before the department with the same legal effect. This includes, but isn't limited to, the following actions: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements. Unless the representative has a fiduciary relationship to the taxpayer, original correspondence will be mailed to you as required by law. However, your authorized representative may access your information directly through Revenue Online or request us to send copies of your information to them.

An authorized representative must meet at least one of the following criteria for any tax program:

Be an adult immediate family member (spouse, registered domestic partner, parent, child, or sibling).

Be an attorney qualified to practice law in Oregon. Out-of-state attorneys may contact the Oregon State Bar for information on practicing in Oregon and the pro hac vice process. If your out-of-state representative receives authorization to practice in Oregon, you must provide the authority under which they may appear in Oregon.

Be a certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees. Out-of-state CPAs may practice in Oregon if they meet all the following substantial equivalency requirements of ORS 673.010:

- Licensed in another state.
- Have an accredited baccalaureate degree with at least 150 semester hours of college education.
- Passed the Uniform CPA exam.
- Have a minimum of one-year experience.

Be an IRS enrolled agent qualified to prepare tax returns in Oregon.

Be a full-time employee of the taxpayer.

Be an officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.

Be a full-time employee of a trust, receivership, guardianship, or estate for the entity which is the taxpayer.

Be an individual outside the United States if representation takes place outside the United States.

In addition to the list above, specific tax programs have additional options to meet authorized representative criteria:

Income tax

Be a licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners or be exempt from licensing under ORS 673.610.

Ad valorem property tax

Be an Oregon licensed real estate broker or a principal real estate broker.

Be an Oregon certified, licensed, or registered appraiser.

Be an authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

Forestland and timber tax

Be a consulting forester under OAR 150-305-0170(2)(o).

Pass-through Entities, S Corporations, Partnerships, and Limited Liability Companies

A general partner or a regular full-time employee of a partnership may represent the partnership.

Limited Liability Company (LLC) classified as a corporation. A member-manager, a non-member manager, or a regular full-time employee of the LLC may represent the LLC. When a LLC has elected to be classified as a corporation and has made an S corporation election, OAR 150-305-0170(4) applies to the LLC. When applying section (4) to an LLC, LLC members are treated as shareholders (OAR 150-305-0170(6)).

LLC classified as a partnership. Any member with management authority may represent the LLC (including a member in a member-managed LLC). Any regular, full-time employee of the LLC may represent the LLC. If the LLC has no members with management authority, then any member may represent the LLC.

Representation by a tax matters shareholder. A tax matters shareholder may be designated to represent an S corporation before the Department of Revenue in any conference or proceeding with respect to the administration of any tax on or measured by net income. OAR 150-305-0170(4).

S corporation shareholder representation. A shareholder of an S corporation may be designated to represent a shareholder or group of shareholders of that S corporation before the Department of Revenue in any conference or proceeding with respect to the administration of any tax on or measured by net income. OAR 150-305-0170(5).

In lieu of this form, the department will recognize an authorized representative through the following methods:

- A person authorized to represent you under Oregon Tax Court rules.
- A signed power of attorney authorizing tax matters.
- Multistate Power of Attorney Form.

Representative's signature

The representative must sign and date this form for it to be valid.

Part 3—Authorization limitations

If you would like to limit the authorization contained in this form to specific tax programs or specific tax years, list those limitations in this part.

Part 4—Revocation of prior authorizations

If you wish to revoke previous authorizations to represent, initial this area. Part 1 must also be filled out to complete the revocation.

Part 5—Taxpayer declaration and signature

This form must be signed and dated by you.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.