

## **Disclosed Practice Number X - Limited Power of Attorney/Agent Authorization (Adopted December \_\_, 2016)**

**Background:** Pursuant to Section 501.A. of the Agreement, the governing board has certified various certified service providers (CSPs) and, pursuant to Section 501.B.6., has entered into contracts with those CSPs to perform the services listed in Section 501 for sellers. In performing those services, it is frequently necessary for the CSP, through its employees, to discuss issues with the member states regarding returns filed and payments made by or on behalf of a seller. Those discussions may involve the disclosure by the state of confidential information. Accordingly, each state generally requires written authorization from the seller to disclose that information to the CSP and its employees. In addition, taxpayer representatives other than CSPs may represent sellers in a similar capacity and may have the same need to discuss returns filed and payments made by or on behalf of a seller with the member states and receive confidential information.

The Fundamental Purpose of the SSUTA, set out in Section 102, is to simplify and modernize sales and use tax administration in the member states in order to substantially reduce the burden of tax compliance for all sellers. In furtherance of that purpose the governing board has approved a form of Limited Power of Attorney/Agent Authorization to authorize the states to disclose confidential information (Form F00XX). There is no requirement that a state accept this form. It is anticipated that changes to the form may be made by the Executive Committee from time to time, with prior notice to the states to allow them adequate time to review. The revised version of the form will be posted on the governing board's website. Each member state may then update its response to this disclosed practice to indicate whether it will accept the revised form.

### **Disclosed Practice X.1.**

The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the CSP any confidential information of the seller necessary to allow the CSP to fulfill its obligations under its contract with the governing board and to fulfill its responsibilities to the seller under Section 501 of the Agreement.

### **Disclosed Practice X.2.**

The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the seller's appointed agent, other than a CSP, any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller.

**Note:** *Adoption of this Disclosed Practice by the member state does not require the state to, or prevent the state from, using the form for any other purpose that may fall within the terms of the form. Acceptance of the form by a member state does not require the state to allow the Agent to represent a seller at an administrative hearing.*