

STATE NAME: _____

Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix

Effective Date: _____

D. Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form from Appendix E of the SSUTA		Does Your State Follow this Practice?		Add Additional Comments if Desired. If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment	
Reference Number	Disclosed Practice 4 – Acceptance of Limited Power-of-Attorney/Agent Authorization Form – Form F00XX				
<i>Disclosed Practice 4.1</i>	Acceptance of Form F00XX From CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.1	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.				
<i>Disclosed Practice 4.2</i>	Acceptance of Form F00XX From Persons Other Than CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.2	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.				