



Department of Taxation

P.O. Box 1090
Columbus, OH 43216-1090



16310106

TBOR 1
Rev. 11/23

Declaration of Tax Representative

The taxpayer identified on this form authorizes the tax representative identified below to represent the taxpayer before the Department of Taxation. This authorization includes the authority to view and receive copies of returns, reports or other documents filed by the taxpayer or prepared by the Department of Taxation concerning the business, property or transactions of the taxpayer, request alternative methods of taxation, present evidence or legal arguments to any employee of the Department of Taxation, raise objections to audit findings or assessments, file petitions or applications and waive statutes of limitation. This authorization does not authorize the tax representative to sign any form or declaration where the Ohio Revised Code specifically requires that the form or declaration be signed by the taxpayer. **The taxpayer understands that the acts of the authorized tax representative may increase or decrease the taxpayer's tax liabilities and legal rights. The taxpayer must indicate all tax matters subject to this authorization and all restrictions in the designated sections. Note: Unless the authorized tax representative is licensed to practice law, the representative may not sign Voluntary Disclosure Agreements, Settlement Agreements, or similar binding Agreements with the Department of Taxation, on behalf of the taxpayer.**

Part 1: Taxpayer Information

Taxpayer's name _____ SSN _____

Taxpayer's name _____ SSN _____

Business Name (if applicable) _____

Address _____

City _____ State _____ ZIP code _____

FEIN _____

(Only use SSN if authorizing individual income tax representative or if business does not have a FEIN.)

Part 2: Representative Information - Please indicate if more than one representative in the space below and on page 2.

Representative's name _____

Representative's firm (if applicable) _____

Address _____

City _____ State _____ ZIP code _____

Telephone number _____ Fax number _____

Email address _____

Tax Matters

Check box if "all tax matters" for tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Tax type _____ Ohio account no. _____ Tax period _____

Expiration Date

This declaration is valid until _____ (indicate no more than three years). If no expiration date is given, this declaration will expire one year after the date that it is signed.



**Department of
Taxation**

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Restrictions to this Declaration

The following restrictions are placed on this *Declaration of Tax Representative*:

Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice within the state of Ohio or any other jurisdiction;
- I am aware of the regulations governing my practice in Ohio and the penalties for false or fraudulent statements provided;
- I am authorized to represent in Ohio the taxpayer(s) identified for the tax matter(s) specified herein; and I am one of the following (please indicate by checking the box beside the appropriate number):

- 1. Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
- 2. Certified public accountant or public accountant – duly qualified practice in the jurisdiction shown below.
- 3. Enrolled agent – enrolled as an agent under the requirements of the IRS.
- 4. Officer – a bona fide officer of the taxpayer’s organization.
- 5. Full-time employee – a full-time employee of the taxpayer.
- 6. Family member – a member of the taxpayer’s immediate family (check appropriate response): spouse parent child brother sister
- 7. Other – provide explanation

Designation (insert no. 1 - 7)	State	License Number	Representative Signature	Date

Signature

I certify, under penalties of perjury, that I am the taxpayer or that I am a corporate officer, LLC member, general partner, guardian, tax manager or similar employee authorized to act on tax matters, executor, receiver, administrator or trustee on behalf of the taxpayer and that I have the authority to execute this form on behalf of the taxpayer. ***If this form is not properly completed, this Declaration of Tax Representative will not be processed.***

Signature _____ Date _____

Name (print) _____ Title _____

Telephone number _____ Email _____

Spouse’s signature (required for joint income tax filing) _____ Date _____

Online Notice Response Service: tax.ohio.gov – Contact Us -or- gateway.ohio.gov

Mail: P.O. Box 1090, Columbus, OH 43216-1090

To submit this form, please use one of the methods provided above.
(Use the same method to revoke declaration.)