UTAH STATE

TAX

COMMISSION

OFFER IN COMPROMISE BOOKLET

This booklet contains:

Note: You can get the necessary Offer in Compromise forms by calling 1-801-297-6299 or toll free 1-800-662-4335, Extension 6299, or for additional information you may access the Tax Commission's web site at tax.utah.gov. If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD, 801-297-2020. Please allow 3 working days for a response.

WHAT YOU NEED TO KNOW BEFORE SUBMITTING AN OFFER REQUEST

What is an Offer in Compromise?

An Offer in Compromise is the settlement of a tax liability for less than full payment. In some instances, more tax revenue can be collected through an Offer Request than any other means available to the Tax Commission. *The taxpayer has the burden of proof to establish the grounds of the settlement, and must provide sufficient documentation to prove his or her case.*

A taxpayer does not have a legal right to have the tax liability settled through an Offer in Compromise Request.

The Utah State Tax Commission may settle or compromise an unpaid liability, for one of the following reasons:

- **Doubt as to Liability** – Sufficient doubt exists that the assessed tax is correct.

- **Doubt as to Collectability** – Doubt exists that the taxpayer could ever pay the full amount of tax owed within a reasonable amount of time as determined by the Tax Commission. The inability of the taxpayer to secure funds or a lack of earning capacity will be considered in the resolution. Offer requests submitted for recently created liabilities (within the past 10 years) are not eletible for an Offer in Compromise. Taxpayers not submitting convincing documentation proving the liabilities were not able to be collected in full by other collection methods will be rejected. The resolution would come as a result of successful compliance with other collection methods.

When am I Eligible for Consideration of an Offer in Compromise?

You may be eligible to apply for an Offer in Compromise if:

1. You can verify based on sufficient substantiated information, that you don't owe the tax liabilities. You must submit a detailed written statement explaining why you believe you don't owe the amount of liability stated on a signed Utah State Tax Return or a final Utah State Tax Audit assessment. **(Doubt as to Liability)**

2. You can verify based on sufficient financial records and verified documentation that other collection options can't pay the entire tax liability in full, within a reasonable amount of time. You must submit financial statements that verify your current financial situation. **(Doubt as to Collectability)**

   The Tax Commission will consider your overall compliance with filing and paying all State tax liabilities.

When am I *Not Eligible* for Consideration of an Offer in Compromise?

You should not submit an Offer Request if:

1. You are basing your offer request on a Doubt as to the liabilities being correct and you did not appeal the audit assessment or you appealed and a final decision on the appeal has been issued.

2. You haven't filed all State tax returns; or

3. You're involved in an open bankruptcy;

4. You have the ability to pay the tax liabilities using other collection options within a reasonable amount of time;

5. You and the Tax Commission have not thoroughly explored all other collection options; or

6. You are currently an "in-business" taxpayer, and have not filed returns, i.e., Sales, Withholding, Corporation, prior to the offer being submitted.

Note: *Failure to maintain compliance with the State of Utah's filing requirements will result in an automatic rejection or denial of an Offer Request.*

What Paperwork is Needed to Process an Offer Request?

You must provide a complete Utah State Offer Request which includes all financial statements and verification.

1. A completed Offer Request form (TC-410) or a written request or letter stating:

   - The name(s) of all person(s) responsible to pay the delinquent liability that is requested to be compromised.
   - The amount you're offering to resolve all delinquent account(s).
   - The method or type of offer payment (usually one lump sum certified payment).

     Note: *Another payment method may be considered if it is fully explained and accepted as part of the Offer in Compromise terms.*

   - The date you will pay the final offer payment.
   - Where are you getting the funds for the offer payment.
   - A list of all real property you own in whole or in part and the location of the properties.
   - The circumstance which brought the liabilities about.
   - The reasons you feel the Tax Commission should compromise a portion of your liabilities.

2. The minimum supporting documents to be submitted with the Offer Request are:

   - Complete copies of your federal income tax returns for the past three (3) filing periods immediately prior to the date of your Offer Request. (Include all W-2's, Schedules and Worksheets)
   - A Utah State Tax Commission Individual Financial Statement (Form TC-805) with explanation for all income and expenses.

- Pay statements for the previous two (2) months prior to the date of your Offer
- Request for all persons making the offer.
- Bank Statement(s) from each financial institution used for the previous two (2) months prior to the date of the Offer in Compromise Request.
- Copy of any loan application(s) submitted within the previous six (6) months prior to the date of the Offer in Compromise Request, including any denials.
- All Offer in compromise Requests funded by real property financing must include Real Property Sales Agreement, Property Appraisal, Title Report, estimated/proposed Loan Settlement Statement (HUD 1), and the final Loan Settlement Statement (HUD 1) you received at the closing of your loan.
- Medical documentation from your doctor or health clinic explaining any disabilities or medical conditions limiting your current or future ability to earn income to cover personal expenses or to be gainfully employed.
- **A signed Power of Attorney (POA)** for Offer in Compromise submitted by another person on your behalf.

3. If you are self-employed, in addition to the above documents, you must submit:

- Complete copies of Business Federal tax returns for the three (3) filing periods prior to the date of the Offer in Compromise Request. (Include all tax schedules and worksheets)
- A Utah State Tax Commission Business Financial Statement (Form TC-803) with explanation for all assets and expenses.
- Copies of th**e Business Annual Financial Statements (Balance Sheet and Income Statement)** for the immediate two (2) annual accounting periods
- Business Bank Statement(s) from each financial institution used for the previous two (2) filing periods prior to the date of the Offer in Compromise Request.
- Copies of all loan application(s) submitted within the previous six (6) months prior to the date of the Offer in Compromise Request, including any denials.
- Corporation, LLC, and LLP liabilities subject to Non-Payment Personal Penalty Assessment(s) (NPPA) need to include a signed NPPA agreement or final NPPA Statutory Assessment Order. All businesses subject to a Successor Liability assessment need to include the Tax Commissions determination concerning the Successor Liability assessment.

WHAT YOU NEED TO KNOW BEFORE SUBMITTING AN OFFER REQUEST

Note: *You must personally sign your Offer Request as well as any required financial statements unless unusual circumstances prevent you from doing so. If a third party signs your Offer Request because of unusual circumstances, you must include a completed Form TC-737, Power of Attorney authorizing that person to act in your behalf with the Utah State Tax Commission.*

Where do I Send my Offer Request?

If your **account is assigned to a Collection Agent**, you need to submit your Offer Request with all the required information and documentation to the assigned Collection Agent assisting you in resolving your account liabilities.

All accounts not assigned to a Collection Agent will need all required information and documentation sent to the OIC/Waiver Unit, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134.

<u>If your Offer Request does not provide the above listed information with required documentation it may be rejected and returned to you and action to collect the liability will continue.</u>

<u>If we need additional information to process your Offer Request, we will send you a letter listing the specific additional information or documentation giving you 30 days to reply. Your failure to respond to our written request or provide the required information or documentation within the specified time may result in the Offer Request being rejected and resumption of collection action.</u>

Determine your Payment Terms

You can pay by either:

- Certified Funds or Personal Check (cash offer) within 30-days of acceptance.
- An agreed upon deferred short-term payment agreement (120 days or less)

How We Consider your Offer Request

Offer Requests are reviewed and evaluated based on the information submitted by the taxpayer. Your Offer in Compromise Request will be reviewed by the collection agent assigned to your account. Additional information may be requested to verify financial or other information you have provided.

Your Offer Request may be rejected and returned as incomplete if you fail to provide all the applicable information.

At the time of review it may be determined that the offered amount should be increased to justify the Tax Commission’s acceptance of your Offer Request. You’ll have the opportunity to amend your Offer Request within 30 days from the date of the Notice of Proposed Offer Request Amendments letter has been sent.

WHAT YOU NEED TO KNOW BEFORE SUBMITTING AN OFFER REQUEST

Withholding Collection Activities

We will generally withhold collection activities during your Offer in Compromise.

We will not act to collect the liability:

- While we investigate and evaluate your Offer Request
- For 30 days after we have officially **denied** your Offer Request

Exceptions:

Offer Requests that have been rejected and returned to the taxpayer will not stop collection activities.

If you have a current installment agreement in place when you submit an Offer Request, you must continue making the monthly payments while we review your request.

If there is a garnishment action in place against you at the time you submit an Offer Request the garnishment will proceed until your Offer Request has either been accepted or denied. For example, if you have a wage garnishment action that has been served to your employer, the garnishment action will continue even if you submit an Offer Request.

If We Accept your Offer Request

If we accept your Offer Request, we'll notify you in writing. When you receive your acceptance letter, you must:

- Comply with all the terms and conditions of the Offer Request agreement.
- Make your payment on or before the date listed in the acceptance letter (generally 30 days). Contact our office if you need additional time. Extension requests must be in writing and sent to the attention of the Offer in Compromise Unit.

When the payment terms of the offered amount have been satisfied, all State Tax Liens will be released 30 days after the payment is received. For an immediate release of a lien, the offer payment must be submitted with certified funds.

If We Reject your Offer Request

You will be sent a written notice if we reject your Offer Request. Rejection of an Offer Request is generally because you did not submit all the information and documents needed to consider your Offer Request. The Notice of Rejected Offer Request will provide you with an explanation of each missing item.

To resume the Offer Request process, you must resolve all the issues stated in your Offer Request Rejection letter and submit all the missing items within the time frame listed in the Offer Request Rejection letter.

If We Deny your Offer Request

You will be sent a written notice that explains the reason(s) your Offer Request was denied.

If your Offer Request was denied and you desire to discuss the denial reason(s), please contact the collection agent noted in the denial letter you received. The collection agent will assist you by:

- **Clarifying the denial reason(s) given in the letter**, **discussing possible alternatives to satisfy the liabilities** or **scheduling an appointment** to discuss your denied Offer Request.

If your concerns were not resolved by the above reviews you may request a final review with Taxpayer Services Division Management concerning the denied Offer Request by:

- Documenting the results of the previous denial review.
- Contacting the telephone number given in your denial letter and requesting the Taxpayer Services Division Management review.
- Submitting a written request for the review to the Taxpayer Services Offer in Compromise Unit providing:
    - A copy of the Denial of Offer letter.
    - An explanation as to why the additional review is justified.
    - Any additional information or documents which were not available when you made your initial Offer Request.

Your written request for review will be forwarded to Taxpayer Services Division Management. When the management review is completed, a final written decision will be sent to you and your personal representative.

THIS OFFER DECISION IS FINAL AND IS NOT APPEALABLE.

How to Amend a Denied Offer Request

When an Offer Request is denied you will receive a Tax Commission Notice of Denied Offer letter. If you want to amend the original Offer Request, your amended request must:

- Be submitted in writing on or before the response date given in the Notice of Denied Offer letter.
- Reference the Notice of Denied Offer letter date and attach a copy of the notice.
- Explain each amended offer term and how it resolves each reason for denial given in your Notice of Denied Offer letter.
- Explain any additional terms, not previously included in your original Offer Request.

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Clear form Print Form

Utah State Tax Commission
210 N 1950 W • Salt Lake City, UT 84134 • **www.tax.utah.gov**

Offer Request

TC-410
Rev. 4/11

A. Taxpayer Information

Taxpayer's name	Social security number	
Spouse's name	Social security number	
Business/corporation name	EIN	
Physical address		
City	State	ZIP Code
Mailing address		
City	State	ZIP Code
Taxpayer's email		

Name of personal representative / power of attorney		
Address		
City	State	ZIP Code
Telephone	Fax	
Email		

B. Offer

I submit this Offer Request for the tax liabilities of the tax types and periods (plus any interest, penalties, additions to tax, and additonal amounts) listed below:

Tax Type	Account Number	Filing Period
☐ Individual income tax	______________	______________
☐ Corporate/partnership income tax	______________	______________
☐ Sales tax	______________	______________
☐ Withholding tax	______________	______________
☐ Non-payment penalty assessment	______________	______________
☐ Other state tax: ______________	______________	______________
______________	______________	______________
______________	______________	______________
______________	______________	______________

I offer to pay $ ________________

I will get funds to pay this offer from the following source(s): ____

____

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished. Clear form

C. Reason for Submitting Offer Request

I submit this Offer Request for the reason(s) listed below:

(Note: If you believe you have special circumstances affecting your ability to fully pay the amount due, explain your situation. Attach additional sheets if necessary.)

D. Signatures

I agree to comply with all the terms and conditions of this Offer Request form.

Under penalty of falsification, I declare that, to the best of my knowledge, all the information in this Request and any attached documentation is true and complete.

Taxpayer signature	Daytime phone number	Date (mm/dd/yyyy)
Taxpayer signature	Daytime phone number	Date (mm/dd/yyyy)

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished. Clear form

Offer Request: Information and Document Check List

- ☐ Other collection methods have been attempted to resolve this liability and were unsuccessful
- ☐ Power of Attorney or Personal Representative State Form TC-737 for any personal representative
- ☐ **Signed Offer Request form and/or letter requesting an Offer in Compromise Agreement that includes:**
  - ☐ Total amount of the offer payment
  - ☐ How the payment will be made
  - ☐ Lump Sum 30 days from the date of the Offer in Compromise Notice of Approval
    - ☐ Other payment arrangement (120 days or less) with explanation
  - ☐ Source of the offer payment
- ☐ **All offer requests funded by financing or refinancing real property have included:**
  - ☐ Sales Agreement
  - ☐ Property Appraisal
  - ☐ Title Report
  - ☐ Proposed Loan Settlement Statement (HUD 1), if applicable
  - ☐ Final Loan Settlement Statement (HUD 1)

Individual taxpayer and/or Individual taxpayer with a closed business (e.g. Sole Proprietorship, General Partnership, Non-Payment Penalty assessed Individual(s))

Documents

- ☐ Federal Income tax returns for the three (3) filing periods prior to the date of the Offer Request (Include all W-2's, tax schedules and worksheets)
- ☐ Utah State Tax Commission Individual Financial Statement (Form TC-805) with justification statements for all income and/or expenses
- ☐ Income verification for the previous two (2) months prior to the date of the Offer Request (e.g. pay statements, IRS 1099 forms, Social Security Benefit Statement SAA-1099s, etc.)
- ☐ Bank Statement(s) from each financial institution used for the previous two (2) months prior to the date of the Offer Request
- ☐ Loan application(s) and denial(s) submitted within the previous six (6) months prior to the date of the Offer Request
- ☐ Medical documentation for claims of disabilities or medical conditions limiting abilities and/or employment (e.g. Annual Social Security Disability Statement; Signed statement from a Doctor or Medical Clinic verifying your condition(s) etc.)

Currently open and operating businesses submitting an Offer Request for the business (Sole Proprietorship, Corporation, Partnership, LLC etc) should include:

Documents

- ☐ Complete copies of the filed federal business income tax returns for the three (3) filing periods prior to the date of the Offer Request (All tax schedules and worksheets)
- ☐ Utah State Tax Commission Business Financial Statement (Form TC-803) with justification statements for all income and/or expenses
- ☐ Copies of the Business Annual Financial Statements (Balance Sheets and Income Statements) for the previous two (2) annual accounting periods
- ☐ Business Bank Statement(s) from each financial institution used for the previous two (2) months prior to the date of the Offer Request
- ☐ Loan application(s) and denial(s) submitted in the business name within the previous six (6) months prior to the date of the Offer Request

Closed Business or Corporation is submitted requesting the offer should include:

Documents

- ☐ Verification of the closing date of the business
- ☐ Description and disposition of all the business assets
- ☐ Sales agreement(s) regarding the sale of the business

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

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	Utah State Tax Commission 210 North 1950 West - Salt Lake City - Utah 84134 - Telephone (801) 297-2200 **Collection Information For Businesses**	TC-803 Rev. 1/96

1. Name and Address of Business	2. Business Telephone Number
	3. (Check appropriate box) ☐ Sole Proprietor ☐ Other (specify) ☐ Partnership ______ ☐ Corporation

4. Name and Title of Person Interviewed	5. Account Number: Sales ______ Withholding ______ Other ______	6. Type of Business

7. Information about Owner, Partners, Officers, etc.

Name and Title	Effective Date	Home Address	Telephone Number	Social Security Number	Total Shares

Section One: General Financial Information

8. Latest Filed Income Tax Return	Form	Tax Year Ended	Net Income Before Taxes

Bank Accounts (List all types of accounts including payroll and general, savings, certificates of deposit, etc.)

Name of Institution	Address	Type of Account	Account Number	Balance
				$
		9. Total (Enter in item 16)		

Bank Credit Available (Lines of credit, etc.)

Name of Institution	Address	Credit Limit	Amount Owed	Credit Available	Monthly Payment
		$	$	$	$
	10. Totals (Enter in Items 23 or 24 as appropriate)				

SECTION I, General Financial Information - Continued

11. Real Estate: (Enter values, balance due, equity in asset, and monthly payment in item 19.)

Brief Description and Type of Ownership	Address (Include County and State)
a.	
b.	
c.	

12. Life Insurance Policies Owned with Business as Beneficiary

Name Insured	Company	Policy Number	Type	Face Amount	Accumulative Cash Value
				$	$
			12. Total (Enter in Item 18)		

13. Additional Information Regarding Financial Condition (court proceedings, bankruptcies filed or anticipated, transfers of assets for less than full value, changes in market conditions, etc.; including information regarding company participation in trusts, estates, profit-sharing plans, etc.)

14. Accounts/Notes Receivable (Include loans to stockholders, officers, partners, etc.)

Name	Address	Amount Due	Date Due	Status
		$		
	14, Total (Enter in Item 17)	$		

Section Two: Asset and Liability Analysis

Description (a)		Current Market Value (b)	Liabilities Balance Due (c)	Equity in Asset (d)	Amount of Monthly Payment (e)	Name and Address of Lien/Note Holder/Obligee (f)	Date Pledged (g)	Date of Final Payment (h)
15. Cash				$				
16. Bank Accounts (from item 9)								
17. Accounts/Notes Receivable (from item 14)								
18. Life Insurance Loan Value (from item 12)								
19. Real Property	a	$	$		$			
	b							
	c							
	d							
20. Vehicles Model, Year, License								
21. Machines and Equipment (Specify)								
22. Merchandise Inventory (Specify)								
23. Other Assets (Specify) (from item 10)								
24. Other Liabilities (included notes and judgments) (from item 10)								
25. Federal Taxes Owed								
26. State Taxes Owed								
27. Total								

Section Three: Monthly Income and Expense Analysis

The following information applies to income and expenses during the period __________ to ___________		Accounting method used: (cash or accrual)	
Income		Expenses	
28. Gross receipts from sales, services, etc.	$	34. Materials purchased	$
29. Gross rental income		35. Net wages and salaries	
30. Interest		36. Rent	
31. Dividends		37. Installment payments	
32. Other income (specify)		38. Supplies	
		39. Utilities/Telephone	
		40. Gasoline/Oil	
		41. Repairs and maintenance	
		42. Insurance	
		43. Current taxes	
		44. Other (specify)	
33. TOTAL	$	45. TOTAL	$
		46. NET DIFFERENCE	$

CERTIFICATION

Under penalties of perjury, I declare that to the best of my knowledge and belief, this statement of assets, liabilities, and other information is true, correct, and complete.

Signature:	Date:

FORM TC803D 1/96

	Utah State Tax Commission 210 North 1950 West - Salt Lake City - Utah 84134 - Telephone (801) 297-2200 **Collection Information For Individuals**	TC-805 Rev. 1/09

Agent s name

1. Taxpayers Names and Addresses (including county)	2. Home Telephone Number	3. Marital Status
	4. Social Security number a. Taxpayer: b. Spouse:	

Section One: Employment Information

5. Taxpayer s Employer or Business Name and Address	6. Business Telephone	7. Occupation
	8. Paydays	9. Type ☐ Partner ☐ Sole ☐ Employee
10. Spouse s Employer or Business Name and Address	11. Business Telephone	12. Occupation
	13. Paydays	14. Type ☐ Partner ☐ Sole ☐ Employee

Section Two: Personal Information

15. Name, Address and Telephone Number of Next of Kin or Other Reference

16. Age and Relationship of Dependents (excluding husband and wife in your household)	17. Number of Exemptions Claimed on W-4.
18. a. Taxpayer s Date of Birth	b. Spouse s Date of Birth

Section Three: General Financial Information

19. Latest Filed State Income Tax Return (Tax Year)	20. Adjusted Gross Income

21. Bank Accounts (including savings and loans, credit unions, IRA and retirement plans, certificates of deposit, money market accounts, savings bonds, etc.)

Name of Institution	Address	Type of Account	Account Number	Balance
				$
			Total	$

DO NOT mail with your tax return. To insure proper processing, mail separately to: Taxpayer Services Division, 210 North 1950 West, SLC, UT 84134

Section Three: General Financial Information Continued

22. Bank charge cards, credit unions, savings and loans, lines of credit, signature loan and other liabilities, including taxes.

Type of Account or Card	Name and Address of Financial Institution	Credit Limit	Credit Available	Amount Owed	Monthly Payment
	TOTAL from 22				

23. Safe Deposit Boxes Rented or Accessed (List all locations, box numbers and contents)

24. Real Property (Brief description and type of ownership)	Address (Include County and State)
a.	
b.	
c.	

25. Life Insurance (Name of Company)	Policy Number	Type	Face Amount	Accumulated cash Value	Monthly payment
			$	$	$
		TOTAL for 25	$	$	$

Section Four: Asset and Liability Analysis

26. Vehicles Model	Year	License #	Value	Amount owed	Monthly payment
a.			$	$	$
b.					
c.					
		TOTAL for 26	$	$	$

27. Real property (from item 24)

Description	Value	Amount owed	Monthly payment
a	$	$	$
b			
c			
TOTAL for 27	$	$	$

28. Other Assets (recreational vehicles, jewelry, antiques, collectible items, guns, etc.)

Description	Value	Amount owed	Monthly payment
a.			
b.	$	$	$
c.			
TOTAL for 28	$	$	$

29. Asset/Payment totals (add totals from lines 22, 25, 26, 27 and 28)	$	$	$

DO NOT mail with your tax return. To insure proper processing, mail separately to: Taxpayer Services Division, 210 North 1950 West, SLC, UT 84134

Section Five: Monthly Income and Expense Analysis

INCOME			NECESSARY LIVING EXPENSES	
Source	Gross	Net	Type of expense	Amount
30. Taxpayer s wages/salaries (attach 2 most recent check stubs)	$	$	40. Rent (do not show mortgage listed in item 27)	
31. Spouse s wages/salaries (attach 2 most recent check stubs)			41. Groceries (no. of people ____)	$
32. Interest/Dividends			42. Payment Totals (from line 29) "Official Use Only"	
33. Net business income (from form_____)			43. Utilities (average of last 12 months) Gas $______ Water $_______	
34. Rental income			Electric $_____ Telephone $_____	
35. Pension (taxpayer)			44. Transportation (bus, fares, gasoline maintenance, etc.)	
36. Pension (spouse)			45. Insurance Home $____ Health $_____	
37. Child Support			Car $______	
38. Alimony			46. Medical Doctor $______ Dentist $_____	
39. Other			Hospitals $_____ Other $______	
			47. Payments made to IRS for delinquent taxes	
			48. Child support	
			49. Estimated tax prepayments	
			IRS ______ State ______	
			50. Other expenses (specify)	
TOTAL	$	$	TOTAL	$
			Net difference	$

Information contained in this document is subject to verification by the Utah State Tax Commission. You may be required to provide documentation in support of your statement(s).

Under penalties of perjury, I declare that to the best of my knowledge and belief, this statement of assets, liabilities, and other information is true, correct, and complete.

Your signature: (required)	Date	Spouses signature (required if jointly liable)	Date

If you need an accommodation under the American s with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunications Device for the Deaf (801) 297-3819. Please allow three working days for a response.

** Failure to furnish ALL requested information will result in delaying the resolution of your account.

DO NOT mail with your tax return. To insure proper processing, mail separately to: Taxpayer Services Division, 210 North 1950 West, SLC, UT 84134

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Utah State Tax Commission

Power of Attorney and Declaration of Representative

Clear form

Taxpayer name(s) and addresses	Social Security/Account number

The taxpayer(s) named above hereby appoint the following representative(s) as attorney(s)-in-fact (attach additional sheets if necessary)

Name and address	Telephone number
	Fax number
Name and address	Telephone number
	Fax number
Name and address	Telephone number
	Fax number

Tax matters to be represented for the taxpayer(s) before the Utah State Tax Commission

Type of tax	Social Security/Account number	Year or period	Appeal number if known
Type of tax	Social Security/Account number	Year or period	Appeal number if known
Type of tax	Social Security/Account number	Year or period	Appeal number if known

Subject to revocation in writing, my representative is authorized to receive, inspect or review confidential tax information and to perform any and all acts on my behalf to facilitate audits, to negotiate or enter agreements, and to act as my representative in adjudicative proceedings before the Commission. The authority does not include the power to receive refund checks, the power to substitute another representative or the authority to disclose confidential tax information to other parties.

Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes (unless you check the box below) all earlier power(s) of attorney on file with the Utah State Tax Commission for the same matters and years or periods covered by this document.

☐ Check the box if you do not want to revoke a prior power of attorney.

Signature of taxpayer(s)	Date

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature of tax representative(s)	Title	Date

TC-737 Rev. 1/11

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