

# FORM 500 - AUTHORIZATION TO DISCLOSE TAX INFORMATION & DESIGNATION OF REPRESENTATIVE

OFFICE OF NORTH DAKOTA STATE TAX COMMISSIONER  
SFN 28258 (12-2013)



## Taxpayer Information

|                                                                          |      |               |                                        |  |
|--------------------------------------------------------------------------|------|---------------|----------------------------------------|--|
| Name of Individual, Estate, Trust, Partnership, Corporation, LLP, or LLC |      | Telephone No. | Federal Identification Number*         |  |
| Name of Spouse, Fiduciary or Personal Representative (if applicable)     |      | Telephone No. | Spouse's Federal Identification Number |  |
| Street Address                                                           | City | State         | Zip Code                               |  |

## Designated Individual (or Firm) (Do Not Complete if Checking Box D Below.)

|                              |         |                |                               |  |
|------------------------------|---------|----------------|-------------------------------|--|
| Name of Individual (or Firm) |         |                | Federal Identification Number |  |
| Telephone No.                | Fax No. | E-mail Address |                               |  |
| Street Address               | City    | State          | Zip Code                      |  |

### Check the appropriate box(es):

- A. Authorization To Disclose Tax Information.** The Tax Commissioner is authorized to disclose confidential tax information on file with the Office of State Tax Commissioner to the above-designated individual or firm with respect to the following matters:

| Type of Tax | Form Number | Tax Year or Period |
|-------------|-------------|--------------------|
|             |             |                    |
|             |             |                    |

- B. Designation of Representative.** The Tax Commissioner is notified that the above-designated individual or firm has been authorized to represent the above-named taxpayer(s) before the Office of State Tax Commissioner with respect to the following matters:

| Type of Tax | Form Number | Tax Year or Period |
|-------------|-------------|--------------------|
|             |             |                    |
|             |             |                    |

This designation of representative also authorizes the Tax Commissioner to disclose confidential tax information on file with the Office of State Tax Commissioner to the representative. The representative is authorized to perform all acts that the taxpayer can perform **except** that only an individual admitted and licensed to practice law in North Dakota may sign a complaint, represent the taxpayer in a formal administrative review under North Dakota Century Code ch. 28-32, or represent the taxpayer in any court proceeding.

- C. Authorization To Disclose Tax Information Using Facsimile or E-mail.** The Tax Commissioner is authorized to use facsimile or e-mail, or both, to disclose confidential tax information on file with the Office of State Tax Commissioner to the above-designated individual or firm with respect to the above-identified matters.
- D. Revocation.** The Tax Commissioner is notified that all authorizations and designations previously made by the above-named taxpayer(s) are revoked, and that no new authorization or designation is being made at this time. (If this box is checked, **Do Not** check Box A, Box B, or Box C.)

This authorization to disclose tax information or a designation of representative does not cover the routine mailing of tax forms, refund checks, original notices (e.g, a Notice of Determination), or other original written communications.

This authorization to disclose tax information or a designation of representative takes effect upon receipt by the Office of State Tax Commissioner and remains in effect until revoked by the taxpayer.

### Signature of Taxpayer(s)

If signed by a corporate officer, partner, governor, manager, or fiduciary on behalf of taxpayer, I certify I have authority to sign this form on behalf of the taxpayer.

|                                    |       |                            |                   |
|------------------------------------|-------|----------------------------|-------------------|
| Signature                          | Title | Date                       | Printed Signature |
| Signature of Spouse, if applicable | Date  | Printed Spouse's Signature |                   |

**For Office Use Only**

# Instructions For Form 500

## General Information

Form 500 may be used by a taxpayer to **Either**:

1. Authorize the Office of State Tax Commissioner to disclose confidential tax information with respect to the taxpayer to another individual or firm not otherwise entitled to the information; or
2. Provide a limited power of attorney by designating another individual or firm to represent or act on behalf of the taxpayer and authorize the Office of State Tax Commissioner to disclose confidential tax information to the designated representative.

A disclosure authorized by this form may take place by telephone, letter, facsimile, or e-mail (if that information is provided and Box C is also checked).

To change a Form 500 previously filed, a taxpayer must complete and file a new Form 500. The filing of a new Form 500 will automatically revoke all authorizations and designations previously made.

Mail the completed Form 500 to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.

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## Completing Form 500

### Taxpayer Information

For an individual - Enter the individual's name, telephone number, social security number, and mailing address.

For a corporation, partnership, LLP, or LLC - Enter the name, telephone number, federal identification number, and business address.

For a trust - Enter the name, telephone number, and federal identification number of the trust, and the name and address of the fiduciary.

For an estate - Enter the name and social security number or federal identification number of the decedent, and the name, telephone number, and address of the decedent's personal representative or fiduciary for the estate.

### Designated Individual or Firm

Enter the name, title, telephone number, social security number or federal identification number, and mailing address of the designated individual or firm. To authorize the disclosure of confidential tax information by facsimile or e-mail, enter the facsimile number or e-mail address, or both, and check Box C on the form. If designating more than one individual or firm, identify on a separate sheet and attach it to Form 500.

### Which Box To Check

**Box A** - Check this box if Form 500 is being filed to **Only** authorize the Office of State Tax Commissioner to disclose confidential tax information to an individual or firm other than the taxpayer.

**Box B** - Check this box if Form 500 is being filed to designate another individual or firm to represent or act on behalf of the taxpayer. Checking this box also authorizes the Office of State Tax Commissioner to disclose confidential tax information to the designated representative.

**Box C** - Check this box to authorize the Office of State Tax Commissioner to use facsimile or e-mail to disclose confidential tax information to the designated individual or firm.

**Box D** - Check this box if Form 500 is being filed to revoke all previously made authorization(s).

**Note:** If a separate sheet is being attached to identify additional designated individuals or firms, indicate the authority being given by entering "Box A" or "Box B," and "Box C", if desired, next to each one listed.

### Type of Tax, Form Number, Tax Year or Period

If limiting authorization or designation to a certain tax type, form, or taxable year or period, enter the type of tax (e.g., Individual Income Tax or Corporation Income Tax), the form number (e.g., Form ND-1 or Form 40), and tax year(s) or period(s) (e.g., 2002 or Tax period ending June 30, 2002). If more space is needed, attach an additional sheet.

### Signature of Taxpayer(s)

For a partnership - One of the general partners must sign.

For a corporation - An officer having authority to bind the corporation must sign.

For an LLC or LLP - A governor, manager, responsible member or partner must sign.

For an estate, trust, or any other situation where there is a fiduciary relationship - The personal representative, trustee, guardian, conservator, or other fiduciary must sign.

### PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. § 57-01-15, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.