



Department of Revenue —

revenue.iowa.gov

The form begins on the third page.

Did you know? If you have access to the account on GovConnectIowa, you can submit this form online. Don't have a GovConnectIowa account? Visit govconnect.iowa.gov to get started.

Purpose of this form

This form allows a taxpayer to appoint an entity to act on its behalf with the Iowa Department of Revenue. This form does not obligate the entity representative to perform any specific task on the behalf of the taxpayer, nor does it control any contractual relationship that may or may not exist between the taxpayer and the entity representative.

This form gives the entity representative listed in section 2 the authority to provide the Department with a list of its employees who may receive and inspect confidential tax information, and perform any and all acts with respect to matters except those limited in section 2 of this form and except as otherwise restricted by law. A person other than the taxpayer must have an IA 2848 lowa Department of Revenue Power of Attorney (14-101), if the representative is an individual, or this form, if the representative is an entity on file with the Department in order to perform any of the acts listed in section 2 on behalf of the taxpayer.

Once authorized, the entity representative will have the ability to manage a list of employees through the Department's GovConnectIowa site. These employees will be able to act on the taxpayer's behalf and receive the taxpayer's confidential information. To add additional entity representative contact persons ao GovConnectIowa or submit the Authorized Entity Representative Contact Form (14-111).

An entity is a corporation, limited liability company, partnership, or other legal entity. An individual is a natural human being.

An individual may not be appointed as an entity representative via this form. To appoint an individual as an authorized representative, use the IA 2848 Iowa Department of Revenue Power of Attorney (14-101).

Note: Only persons authorized under Iowa Admin. Code r. 701—8.8 are permitted to represent the taxpayer(s) in any formal proceeding, such as a contested case hearing. Only attorneys authorized to practice in a judicial forum that has jurisdiction of a matter involving a taxpayer may represent that taxpayer in those forums.

Confidential Tax Information

Taxpayer information is confidential. Unless otherwise authorized by law, the Department will discuss confidential tax information only with the taxpayer or a representative authorized by the taxpayer on this form. If you wish to authorize the Department to discuss your confidential tax information with another individual, but do not wish to authorize that person to act on your behalf, use form IA 8821 Tax Information Disclosure Designation (14-104).

Instructions for Specific Fields Tax types or other matters:

These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales and use, withholding, collections, or other matters. If blank, all tax types or matters are included.

lowa tax account or permit number:

If blank, all accounts or permits are included. Enter an account or permit number(s) to limit to a specific account or permit(s). Noting a consolidated permit will include all permits associated with the consolidated permit number.

Tax periods:

If blank, all tax periods, including those ending up to three years beyond the date noted on the signature line of this form, are included. If authority should be limited to a particular time period, note the appropriate tax period(s). Each tax period must be separately stated. Use separate lines if tax periods are not consecutive. Once appointed, the entity representative's authority is effective indefinitely for the matters indicated on the form.

Exclusions:

List in Section 2 the specific corresponding letter(s) (a-g) from below of any acts you do not authorize the entity representative(s) listed on this form to perform on your behalf.

Powers covered include the following, unless specifically excluded on the line above:

- a. To request waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or
- b. To request extensions of time for assessment or collection of taxes
- c. To represent the taxpayer in any Department determination before the Department

- d. To represent the taxpayer in an informal meeting or other communication with the Department
- e. To represent the taxpayer in formal proceedings* to the extent permitted by law
- f. To enter into any compromise with the Department
- g. To execute any release from liability required by the Department before divulging otherwise confidential information concerning taxpayer(s)
- *Only those individuals listed in Iowa Administrative Code rule 701—8.8 may represent a taxpayer in a contested case proceeding.

Revoking a Third Party Authorized Entity Representative Form (14-110)

The taxpayer may revoke a Third Party Authorized Entity Representative Form (14-110) at any time on <u>GovConnectIowa</u> or by filing a statement of revocation with the Department. To revoke, submit a written statement to the Department including the following:

- Taxpayer or business legal name, and SSN/ITIN or FEIN
- Name(s) of the entity representative(s), or note "all" to revoke all representatives. Writing all will revoke all representatives appointed via an IA 2848 Iowa Department of Revenue Power of Attorney (14-101) or a Third Party Authorized Entity Representative Form (14-110).

Sign and date the statement. The statement may be a single sentence notifying the Department of your intent to revoke. Revocation of a Third Party Authorized Entity Representative Form (14-110) will be effective on the date received by the Department.

Withdrawing as a representative

An entity representative may withdraw from representing a taxpayer on <u>GovConnectIowa</u> or by filing a statement of withdrawal with the Department via the entity's representative's designated contact person. The statement must be signed and dated by the entity representative's contact person and must identify the name and address of the taxpayer(s) and the matter(s) (including "all matters") from which the representative is withdrawing.

Signature

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Who must sign?

Individual taxpayer. The entity representative form must be signed by the individual.

Joint or combined returns. If a tax matter concerns a joint or combined individual income tax return, each taxpayer must complete and submit their own Third Party Authorized Entity Representative Form (14-110), even if they are represented by the same entity representative.

Corporations, Associations, Partnerships, Other Entities, Estates, Trusts, and those signing as an Authorized Representative. The Third Party Authorized Entity Representative Form (14-110) must be signed by an individual who has filed a valid IA 2848 lowa Department of Revenue Power of Attorney (14-101) or Representative Certification Form (14-108).



Third Party Authorized Entity Representative Form

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This form allows a taxpayer to appoint an entity to act on its behalf with the lowa Department of Revenue. This form does not obligate the entity representative to perform any specific task on the behalf of the taxpayer, nor does it control any contractual relationship that may or may not exist between the taxpayer and the entity representative.

Incomplete or outdated forms will not be accepted. If any information is illegible, the form will be returned. This form must be submitted within six months from the date signed or it will not be accepted.

| . Taxpayer or Business Inforn Legal name: | | J | · |
|---|---|------------------------------|------------------------------|
| Doing business as (if applicable | | | |
| Taxpayer or business address | | | |
| City: | | | |
| Phone: | Email: | | |
| Complete one: Social Security Number (SSN) Federal Employer Identification | | | |
| . Entity Representative | | | |
| Include the entity representative | ∕e's FEIN. All fields are requ | uired unless noted oth | nerwise. |
| Entity representative's legal na | ame: | | |
| Doing business as: | | | |
| Entity representative FEIN: | | | |
| Mailing address: | | | |
| City: | | State: | ZIP: |
| The entity contact person will not the request prior to approval or Entity representative contact p | receive communication from fithe entity representative. | n the Department in r | egards to processing |
| Phone: | | | |
| Limitation of authority (optiona | | | |
| Tax type(s) or other matters | lowa tax account or permit number | Beginning tax period (MM/YY) | Ending tax period (MM/YY) |
| | | | |
| | | | |
| | | | |
| List specific corresponding letter this form that you do not author | | | |



Third Party Authorized Entity Representative Form, page 2

3. Signature

Individual, sole proprietor, single member LLC: The taxpayer or an authorized representative with a valid IA 2848 lowa Department of Revenue Power of Attorney (14-101) or Representative Certification Form (14-108) on file with the Department must sign the form.

Other entity types: An authorized representative with a valid IA 2848 lowa Department of Revenue Power of Attorney (14-101) or Representative Certification Form (14-108) on file with the Department must sign the form.

I, the undersigned, declare under penalties of perjury or false certificate, that I am the person listed as "Taxpayer" above or otherwise have the authority to sign this form. I hereby authorize the representative(s) listed above to act on my behalf before the Department.

I understand that this form will authorize the entity representative to provide the Department with a list of its employees who may act on my behalf with the Department.

I understand that filing this form with the Department has no effect on any contractual relationship between myself and the entity representative.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

| Signature: | Date: |
|-------------|--------|
| Print name: | Title: |

Submit this form:

Online: on GovConnectIowa (requires access)

By Fax: 515-281-3906

By Mail:

ATTN Registration Services lowa Department of Revenue PO Box 10470 Des Moines, IA 50306-0470

To ensure secure processing, do not email forms to the Department. The integrity and security of sending personal information via fax cannot be guaranteed. By submitting this form via fax, you agree to hold the Department harmless if a fax results in third party access to the information.

14-110d (05/23/2025)