IOWA
Department of Revenue

Third Party Authorized Entity Representative Form

revenue.iowa.gov

The form begins on the third page.

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 behalf of the taxpayer, nor does it control any contractual relationship that may or may not exist between the taxpayer and the entity representative.

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, 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. To add additional entity representative contact persons go to 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 a representative via this form. To appoint an individual as a third party representative, use the IA 2848 Iowa Department of Revenue Power of Attorney (14-101).

Note: Only persons authorized under Iowa Administrative Code rule 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, fuel, collections, or other matters. If blank, all tax types or matters are included.

Iowa 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 refund
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.

Authorized Representative Information. Except as noted, all information must be provided or the representative will not be appointed. By completing this section, you certify that to the best of your knowledge:

- Your authority to act as identified on this form has not been terminated.
- You understand that it is your responsibility to notify the Department when your authority expires or otherwise terminates.
- If you attempt to exercise authority you do not possess, you may be subject to legal penalties for that misrepresentation.
- If the authority identified on this form is conditioned upon the happening of an event or contingency, that event or contingency has occurred.
- If you were named as a successor representative, the prior representative is no longer able or willing to serve.
- Trustees of revocable trusts without FEIN numbers do not have the authority to complete Section 3. If filing using a grantor's SSN, a third-party trustee must be appointed as a power of attorney using the IA 2848 Iowa Department of Revenue Power of Attorney (14-101).

The entity representative will be authorized once this request has been approved and the entity representative contact person manages a list of authorized employees on GovConnectIowa. The entity representative contact person will only be authorized if listed as an authorized employee.

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 GovConnectIowa 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 GovConnectIowa 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 Iowa Department of Revenue Power of Attorney (14-101) or Representative Certification Form (14-108).

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Did you know? You can submit this form online. Visit GovConnectIowa to get started.

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 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.

1. Taxpayer or Business Information

Legal name: _____

Doing business as (if applicable):_____

Taxpayer or business address: _____

City: _____ State:_____ ZIP:_____

Phone: _____ Email: _____

Complete one:
Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____

Federal Employer Identification Number (FEIN): _____

2. Entity Representative

Include the entity representative's FEIN. All fields are required.

Entity representative's legal name:_____

Doing business as: _____

Entity representative FEIN:_____

Mailing address: _____

City: _____ State:_____ ZIP:_____

The entity contact person will receive communication via email from the Department in regards to processing the request prior to approval of the entity representative.

Entity representative contact person: _____

Phone: _____ Email (required): _____

For security purposes, the AER Contact email address cannot be a shared inbox email.
For authorized representative information, see instructions.

Limitation of authority (optional):

If the "limitation of authority" section is left blank, the representative will be granted authority to all tax types, permits, licenses and tax periods for the identified taxpayer.

Tax type(s) or other matters: _____

Iowa account or permit number:_____

Beginning tax period (MM/YY):_____ Ending tax period: (MM/YY):_____

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the entity representative listed above to perform on your behalf:

_____

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3. Authorized Representative Information

Complete this section if the person signing this form is anyone other than the taxpayer listed in Section 1 above or an authorized representative. This section replaces the Representative Certification form (14-108) previously required by the Department. This section cannot be completed by the representative listed in Section 2.

Individual representative name: _____

Representative identification number (required): _____

ID Type, check one: ☐ SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Source of authority. Check the box (only one) next to the number from the list below indicating the source of authority that allows you to act on behalf of the taxpayer. The authority to act is limited to the authority provided by the required documentation.

☐ **1.** Individual holding one of the following titles within a corporation, association, partnership, or other entity:
- Officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters related to the corporation or association – by signing, you affirm your authority to act on behalf of the corporation or association
- Designated partner authorized to act on behalf of a partnership in tax matters – by signing, you affirm your authority to act on behalf of the partnership
- Person authorized to act on behalf of an LLC in tax matters – by signing, you affirm your authority to act on behalf of the LLC

☐ **2.** Governmental representative – by signing, you affirm your authority to act on behalf of the government entity

☐ **3.** Successor of a very small estate, under Iowa Code section 633.356(2) – by signing, you affirm your authority to act on behalf of the estate

The following authority types require additional documentation to be included with this form.

☐ **4.** Executor or personal representative – include a complete copy of the will nominating the individual or court order appointing the individual

☐ **5.** Trustee of a trust with a FEIN – include a copy of the certificate of trust, complete trust document, or court order appointing the representative, see instructions for revocable trusts

☐ **6.** General or Durable Power of Attorney – include a complete copy of the power of attorney document; the attorney-in-fact must sign this form as themself, rather than as the principal

☐ **7.** Guardian, Conservator, or Custodian appointed by Court – include a copy of the relevant court order

☐ **8.** Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding – include a copy of the filed notice of appearance in the relevant court proceeding

☐ **9.** Parent or guardian of minor taxpayer in cases when the parent or guardian has signed the minor's tax return – include a copy of the return(s) signed by the parent or guardian

☐ **10.** Receiver appointed pursuant to Iowa Code chapter 680 – include a copy of the relevant court order(s)

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4. Signature

Individual, sole proprietor, single member LLC: The taxpayer or an authorized representative with a valid IA 2848 Iowa 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 A 2848 Iowa 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:_____

This form must be submitted within six months from the date signed or it will not be accepted.

Submit this form online by visiting GovConnectIowa, mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines, IA, 50306-0470, or fax to 515-281-3906.

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.

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