



DO NOT SEND

# Colorado Tax Information Authorization or Power of Attorney

## Instructions for DR 0145 and Other Forms

### General Information

Form DR 0145 may be used for two purposes:

1. **Tax Information Authorization (TIA).** This option appoints another person(s) as designee(s) to receive and inspect confidential tax information from the Colorado Department of Revenue (**Department**).

For example, a designee may:

- call for information about a return, including processing time and refund status;
- request copies of returns, transcripts, notices, or bills; and
- respond to inquiries regarding calculations and supporting documentation for the taxpayer’s previous claims.

However, a designee cannot sign any form or protest, request any other change to the account(s), receive any refund, or otherwise represent or act on behalf of the taxpayer with the Department.

2. **Power of Attorney (POA).** This option appoints another person(s) as attorney(s)-in-fact to represent and act on behalf of a taxpayer with the Department.

A representative has full power to do all things the taxpayer might do, for example:

- receive and inspect confidential tax information;
- make new claims by signing and filing returns, protests, and other forms;
- advocate and negotiate for the taxpayer; and
- execute extensions of the statute of limitations and closing agreements.

However, this form does not allow a representative to substitute or add another representative or to be paid any refund due to the taxpayer from the Department. Actions taken by a representative are legally binding, even if the representative is not an attorney.

### Other Forms

A TIA may be submitted for a specific income tax period by marking the Third Party Designee or Paid Preparer Authorization checkbox on the original signed return.

The Department will not accept corresponding forms designed for the IRS or any other governmental agency.

The Department will accept a POA that complies with the Uniform Power of Attorney Act (Title 15, Article 14, Part 7, C.R.S.), provided that it is attached to a form DR 0145 completed as follows:

- Line 1: Enter all applicable information.
- Line 2: Enter “See page #,” with the page number of the other form that explicitly grants “authority with respect to taxes,” which is defined in section 15-14-739, C.R.S.
- Line 3: Enter “See page #,” with the page number of the other form that lists the person(s) authorized.
- Line 4: Do not complete because the authority granted in the other form cannot be altered on this form.
- Line 5: If retention of any prior POA is desired, mark the box and attach a copy of such prior POA(s).
- Line 6: Enter “See page #,” with the page number of the other form that addresses its effective date and expiration.
- Line 7: Do not complete because the other form must be signed.

### Line Instructions

#### Line 1, Taxpayer Information

Enter the taxpayer’s information, and the spouse’s information if applicable, including one of the following tax identification numbers:

- CAN (Colorado Account Number),
- EIN (Employer Identification Number),
- ITIN (Individual Taxpayer Identification Number), or
- SSN (Social Security Number).

A spouse may enter and sign the same form with the same appointee(s), or complete a separate form with a different appointee(s), or remain without an appointee. The effect of a spouse not signing the same form is explained under Required Fields below.

If the mailing address is new, mark the box in that field to indicate that it should be updated on the account.

#### Line 2, Acts Authorized

Mark one option, either (a) for TIA, or (b) for POA. This authorization includes the spouse if the period is jointly filed and both spouses complete this form.

A POA will authorize only the individual(s) listed on line 3. A TIA will authorize any employee of a firm or organization listed on line 3, unless the second box under (a) is marked to authorize only the individual(s) listed on line 3.



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**Line 3, Person(s) Authorized**

Enter at least one individual, a phone number, and any other applicable information. To authorize additional persons, mark the box as indicated, and attach a list or another copy of this form with the same information for the additional person(s).

**Line 4, Tax Matters Authorized**

This form will be effective for all periods and all tax or account types administered by the Department as of the date the taxpayer signs the form, unless a specific period and/or specific tax or account type is entered on this line. For example, a business may enter "Excise" to include all of its excise tax accounts, or "Fuel" to include only its fuel tax accounts.

Department-administered tax and account types include:

Income – Individual, Fiduciary, Corporate, and Partnership (includes any entity filing form DR 0106, any amounts reported on form DR 0108, and any liabilities reported on a composite return, but does not otherwise include the liabilities of partners, members, and shareholders)

Withholding – For income tax, including from gaming or real property sales

Severance – Oil & Gas Severance, Oil & Gas Withholding, Coal, Molybdenum, and Metallic Minerals

Sales – All state and state-administered local sales taxes

Use – All state and state-administered local use taxes

Excise – Fuel, Liquor, Cigarette, Tobacco, Nicotine, and Marijuana

PTC – Property Tax/Rent/Heat Credit rebate

Other – Any other Department-administered tax, fee, or license, including prepaid wireless 911 and TRS charges

**Line 5, Revocation or Retention of Prior Forms**

A new form of one type (TIA or POA) has no effect on a prior form of the other type. See Line 6 below for instructions on revoking a form without replacing it.

A new form of the same type (TIA or POA) will revoke and replace any prior form for the same tax accounts and periods, unless line 5 is marked and a copy of the prior form(s) to remain in effect is attached.

If the new form does not include all of the same accounts and periods as a prior form, then the prior form will remain in effect for its unique accounts and periods until its expiration.

**Line 6, Expiration or Revocation of This Form**

If no date is entered on line 6, this form expires four years after it is signed. An earlier or later expiration date may be entered on line 6, but it cannot exceed ten years after the date the form is signed. A TIA or POA for an individual taxpayer will also expire upon their death.

A taxpayer may revoke any or all TIAs or POAs without replacing them, or an appointee may withdraw from a TIA or POA, by:

- making a telephone request at (303) 238-7378;
- writing "REVOKED" or "WITHDRAWN" across the top of the form, adding a new signature(s) and date at the bottom, and resubmitting that copy; or
- submitting a signed, written request to the Department that includes the taxpayer name(s) and identification number(s), the tax or account type(s) and period(s), and the appointee(s) being revoked or withdrawn.

**Line 7, Taxpayer Signature**

This form is effective once signed by the taxpayer, and the Department may communicate with an appointee once it is processed.

If this form is signed by a signatory on behalf of the taxpayer, the signatory is affirming that he or she has the legal authority to do so. The signatory should print his or her name and exact title or relationship to the taxpayer in the appropriate spaces.

**Required Fields**

Required fields for the taxpayer are labeled with an asterisk (\*). If any are incomplete, this form is invalid.

Required fields for a spouse are in *italics*. For periods included under line 4, if a joint return is filed, and any *italicized fields* are incomplete, then this form is invalid for the non-signing spouse, and the acts authorized will be limited to those that may be performed by the signing spouse alone.

Different requirements apply to using form DR 0145 together with another form of power of attorney. See Other Forms above.

**Submission & Changes**

Submit any TIA or POA as directed at the bottom of this form. If required fields are incomplete, or entries exceed the prescribed limits, the Department will either:

- accept the authorization within the prescribed limits,
- attempt to obtain the missing information by telephoning the taxpayer or the appointee, or
- reject the form, and return it if possible.

To resubmit a form with corrections, the taxpayer must initial and date each change, or add a new signature and date at the bottom. The taxpayer may also complete a new form.

The Taxpayer Helpline at (303) 238-7378 is available for a taxpayer or appointee to:

- ask questions about this form,
- update appointee contact information, or
- revoke or withdraw from an authorization.



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## Colorado Tax Information Authorization or Power of Attorney

<b>1. Taxpayer Information.</b>			
Taxpayer Name (Last, First or Entity), required*		Tax ID Number, required*	Phone Number
Spouse Name (Last, First), if applicable		Tax ID Number, if applicable	Phone Number
Current Mailing Address (if new, mark here: <input type="checkbox"/> )	City	State	ZIP Code
<b>2. Acts Authorized.</b> Mark either a) or b), required*			
<input type="checkbox"/> <b>a) TAX INFORMATION AUTHORIZATION.</b> For the tax matters authorized on line 4, I/we hereby appoint the person(s) authorized on line 3 as designee(s) to receive and inspect the taxpayer's confidential tax information from the Colorado Department of Revenue. An individual contact name must be entered on line 3. If a firm or organization is listed on line 3, this authorization will apply to all of its employees, unless this box is marked: <input type="checkbox"/> I am appointing only the individual(s) listed on line 3.			
<b>OR</b>			
<input type="checkbox"/> <b>b) POWER OF ATTORNEY.</b> For the tax matters authorized on line 4, I/we hereby appoint the person(s) authorized on line 3 as attorney(s)-in-fact to represent the taxpayer before the Colorado Department of Revenue. The individual(s) listed on line 3 may receive and inspect the taxpayer's confidential tax information and may perform the acts that the taxpayer may perform—to include signing returns, other forms, agreements, consents, or similar documents—but to exclude endorsing or otherwise negotiating any check issued by the Department, and substituting or adding another representative.			
<b>3. Person(s) Authorized.</b> If applicable, mark here: <input type="checkbox"/> I/we also authorize the person(s) listed on the attached page(s).			
Individual Appointee or Contact Name (Last, First), required*		Title or Relationship to Taxpayer	Phone Number, required*
Firm or Organization Name, if applicable		Email Address	Fax Number
Mailing Address	City	State	ZIP Code
Individual Appointee or Contact Name (Last, First), if applicable		Title or Relationship to Taxpayer	Phone Number
Firm or Organization Name, if applicable		Email Address	Fax Number
Mailing Address	City	State	ZIP Code
<b>4. Tax Matters Authorized.</b> This form is effective for all tax periods and all tax and account types within the scope of section 39-21-102, C.R.S., as in effect on the date of the signature(s) below, unless a specific tax period(s) and/or tax or account type(s) is entered here:			
Specific Tax Period (MM/YY – MM/YY)	Specific Tax or Account Type	Specific Tax Period (MM/YY – MM/YY)	Specific Tax or Account Type
<b>5. Revocation or Retention of Prior Forms.</b> This form will automatically revoke and replace any prior form of the same type on file with the Colorado Department of Revenue for the same tax account(s) and period(s), unless this box is marked: <input type="checkbox"/> I/we do not want to revoke a prior form of the same type, and a copy of those to remain in effect is attached.			
<b>6. Expiration or Revocation of This Form.</b> This form will automatically expire four years after it is signed, unless an earlier or later expiration date (up to 10 years after signing) is entered here: To revoke or withdraw from a form already submitted, see the instructions.			Expiration Date (MM/DD/YY)
<b>7. Taxpayer Signature.</b> If I sign this form as a corporate officer, partner, guardian, executor, receiver, estate administrator, trustee, or other agent or employee, I affirm under penalty of perjury that I have the legal authority to execute this form on behalf of the taxpayer.			
Signatory Name (Last, First), if applicable		Taxpayer Signature, required*	Date (MM/DD/YY), required*
Title or Relationship to Taxpayer, if applicable		Spouse Signature, if applicable	Date (MM/DD/YY), if applicable

**Required Fields:** If any are incomplete, this form is invalid. To resubmit, it must be signed again. See the instructions.**Submission:** Submit with a protest or separately, at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline), or by mail to  
COLORADO DEPARTMENT OF REVENUE, PO Box 17087, Denver, CO 80217-0087.