Form PAR 101
Virginia Power of Attorney and Declaration of Representative

Virginia Tax
P. O. Box 1115
Richmond, VA 23218-1115
Individual fax: (804) 254-6113
Business fax: (804) 254-6111

This is a legal document.

If this Form PAR 101, Power of Attorney and Declaration of Representative is not signed and dated, lacks complete information, or is illegible, it will be denied.

Asterisks denote required fields. Read the instructions carefully before completing this form.

1. Taxpayer Information

Taxpayer Name (Individual, Business, or Fiduciary)*			SSN, ITIN, or FEIN*
Spouse Name (For joint representation only. See instructions.)			Spouse SSN or ITIN
Address*			Daytime Telephone Number ( )
Address			Alternative Telephone Number ( )
City*	State*	ZIP Code*	Email Address

2. Maintain or Revoke Prior Authorization

☐ **Maintain authorization for the agent listed below.** This form automatically revokes all earlier powers of attorney on file with Virginia Tax for the same tax matters covered by this form.

(Specify agent name, address, ZIP Code, and date granted. Attach copy of the power of attorney form.)

☐ **Revoke prior authorization(s).** To revoke a prior power of attorney without naming another representative, send a copy of the power of attorney form to Virginia Tax at the address above and write "REVOKE" across the top. If you do not have a copy of the power of attorney form, provide the agent's name, address, ZIP Code, and date granted:

3. Tax Matters – Taxable years or periods may not extend more than 3 years into the future. You must designate at least one tax type and taxable year period.*

Annual Income Taxes Only – Individual, Corporate, Pass-through Entity, Fiduciary, or Estate Tax Type

Tax Type	Taxable Years Do Not Enter "All Years" – Must be Specific

Business, Excise, Commodity, and Other Taxes

Tax Type	15-Character Virginia Tax Account Number REQUIRED: See Instructions	Do Not Enter "All Periods" – Must be Specific	
		Beginning Period (MM/YYYY)	Ending Period (MM/YYYY)
Withholding			12/2050
Unemployment			12/2050

4. Authorized Agent /Representative Information. Additional representatives should be listed on an attached list and may not receive copies of correspondence.

Primary Representative – Must be a person; cannot be a business

First Name*	Last Name*	
Stephanie	Mendez	
Address: 675 Ponce De Leon Ave NE		
Address: W207		
City: Atlanta	State: GA	ZIP Code: 30308
Daytime Telephone Number: (877) 328-6505	Fax Number: ( )	Email Address: Tax@OnPay.com

Automatic Correspondence

An Authorized Agent will automatically be mailed copies of correspondence regarding the tax matters.

Authorized Agent Number

A - 06872217

☐ Do **NOT** mail copies of any correspondence to agent.

☒ Mail copies of email communications to agent.

Additional Representative – Must be a person; cannot be a business

First Name	Last Name	
Address		
Address		
City	State	ZIP Code
Daytime Telephone Number: ( )	Fax Number: ( )	Email Address

Automatic Correspondence

An Authorized Agent will automatically be mailed copies of correspondence regarding the tax matters.

Authorized Agent Number

A - _____

☐ Do **NOT** mail copies of any correspondence to agent.

☐ Mail copies of email communications to agent.

5. Signature of Taxpayer(s) and Acknowledgment of Authorized Acts

By signing this form, I am granting the representative(s) listed in Section 4 the authority to:

- Receive and inspect my confidential tax information for the tax matters listed in Section 3,
- Perform all acts that I can perform with respect to the specified tax matters, and
- Represent me before Virginia Tax, including consenting to extend the time to assess tax and executing consents that agree to a tax adjustment.
- In addition, I understand that the acts of my Authorized Agent may increase or decrease my tax liabilities and legal rights.

The authority does not, however, include the power to receive refund checks, substitute another representative, request a copy of a tax return, sign certain returns, or consent to a disclosure of tax information.

For joint representation, both the taxpayer and the spouse listed in Section 1 must sign and date this form. If this form is signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, they certify that they have the authority to execute this form on behalf of the taxpayer. This power of attorney will remain in effect until it is revoked by either the taxpayer or the agent.

Print Name*	Signature*	Title	Date*
Print Name	Signature	Title	Date

6. Representative Signature: *Under penalties of perjury, I declare I am authorized to represent the taxpayer(s) listed in Section 1.*

A.) Attorney B.) Certified Public Accountant C.) Enrolled Agent D.) Family member or Other (provide relationship below):

Relationship: _____

Representative	Designation Letter from Above List	Print Name *	Representative Signature*	Date*
Primary	D	Stephanie Mendez	Stephanie Mendez	
Additional				

INSTRUCTIONS FOR VIRGINIA FORM PAR 101
POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

Form Purpose

Use Form PAR 101 to:

- Authorize a person to represent you before Virginia Tax with respect to the tax matters you specify, or
- Revoke a prior power of attorney authorization.

THIS IS A LEGAL DOCUMENT: When you submit Form PAR 101, you are authorizing the person you name in Section 4 to be your representative. For the tax matters you specify in Section 3, your representative will be able to receive and inspect your confidential tax information and perform any and all acts you can perform, including consenting to extend the time to assess tax or executing consents that agree to a tax adjustment. The acts of your representative may increase or decrease your tax liabilities and legal rights. Certain exceptions apply. See below.

When to submit Form PAR 101:

The following are examples of when you need to complete and submit Form PAR 101:

1. You are disputing an assessment of tax and a third party is representing you before Virginia Tax,
2. You have been notified that we will be conducting an audit of your account and you have engaged the services of a third party to assist with the audit, or
3. You are the administrator of a deceased individual's estate and you need to grant access to the decedent's confidential tax information to a third party in order to perform your duties.

The above list is not all-inclusive. There are other similar situations that may require you to grant a person the authority to act on your behalf, including the authority to obligate and bind you to agreements and to receive and inspect your confidential tax information.

When a Form PAR 101 is NOT required:

Form PAR 101 is not required when a person merely furnishes information or prepares a report or return for you or your business. For example, you do not need to submit Form PAR 101 to:

1. Authorize a tax professional (CPA, Enrolled Agent, tax preparer, or payroll service provider) to discuss routine issues regarding return filings and payments the tax professional submitted on your behalf,
2. Authorize an employee or officer of your business to discuss routine issues regarding return filings and payments submitted by your business, or
3. Authorize a fiduciary (trustee, receiver, or guardian) to act as Authorized Agent, because a fiduciary already stands in the position of the taxpayer.

Virginia Tax will discuss routine issues regarding return filings and payments and related assessments and adjustments with your designated tax professionals and the employees and officers of a business, provided we are able to verify the person and the person's relationship to you or your business.

Exceptions - The power of attorney you grant to your representative using Form PAR 101 does not include the power to receive refund checks, the power to substitute another representative, the authority to execute a request for a tax return, the power to sign certain returns for you, or the power to consent to a disclosure of tax information.

Section 1 - Taxpayer Information

Individual - If the tax matter involves a joint return and you and your spouse are designating the same representative, provide your spouse's name and social security number.

Sole Proprietor - For business tax matters, enter your name and the federal employer identification number for your business.

Corporations, Partnerships, or Associations - Enter the legal name of the organization and the organization's federal employer identification number. If the tax matter involves a consolidated or a combined tax return filed for a corporation, do not attach a list of subsidiaries or affiliated corporations to this form. Only the parent corporation's information is required in Section 1. A subsidiary or affiliate must file its own PAR 101 for returns that it files separately.

Fiduciary/Trust - Enter the name and federal employer identification number of the trust, and the telephone number and email address of the trustee. The trustee must sign the form.

Estate or Inheritance Tax - Applicable only for decedents whose date of death was prior to July 1, 2007. Enter the name and the social security number of the deceased taxpayer and provide the address, telephone number, and email address of the decedent's personal representative. The taxpayer's personal representative must sign and date the form.

Section 2 - Revoking or Maintaining Prior Authorization

Check the box that applies. If you are naming a representative, any prior power of attorney on file with Virginia Tax for the same tax matters covered by the Form PAR 101 you are submitting will be automatically revoked unless you attach a copy of any power of attorney you want to remain in effect.

Either the taxpayer or their representative may revoke the power of attorney. This must be done in writing by submitting a copy of Form PAR 101 with "REVOKE" written on the top of the form or by sending a written request. If you wish to revoke the power of attorney for only one spouse on a joint power of attorney, this should be done by a submitting a letter to indicate which spouse is no longer represented.

Section 3 - Tax Matters

Be specific. You should only grant a person your power of attorney for taxable periods for which you have a tax matter.

You may specify taxable periods no more than 3 years into the future. Future periods are determined starting after Dec. 31 of the year in which we receive Form PAR 101. You may list the current taxable year or period and any taxable years or periods that have already ended as of the date you sign Form PAR 101.

Annual Income Taxes - If the tax matter involves individual, corporate, pass-through entity, or fiduciary income tax, enter the name of the tax under "Tax Type." Also use this section for composite/unified filing tax matters. If the tax matter involves estate tax or inheritance tax for a taxpayer whose **date of death was prior to July 1, 2007**, enter the date of death of the taxpayer in the taxable year field.

Business, Excise, Commodity, and Other Taxes - You must enter the tax type and the beginning and ending periods covered by this form. For each tax type, you must also provide your assigned 15-character Virginia Tax Account Number. If you have multiple locations, be sure to list the account number for each location. If you do not enter your account number(s), the form will be returned.

Exceptions - For the following tax types, leave the Virginia Tax Account Number field blank: Apple Excise Tax, Bank Franchise Tax, and Rolling Stock Tax on Railroads and Freight Car Companies.

Section 4 - Authorized Agent/Representative Information

You must provide complete information for each representative listed on the form. You cannot name a business as your representative. Your representative must be a person. In addition, each representative must sign and date the form. The signature must be an actual signature and cannot be an electronic signature or rubber stamp.

Virginia Tax will automatically mail copies of all outgoing correspondence sent to you regarding the tax matters listed in Section 3 to your Authorized Agent provided that:

- Your Authorized Agent is registered with Virginia Tax, and
- You provide the Authorized Agent's number, a unique 9-character identification number assigned by us that begins with "A."

Virginia Tax will not automatically mail correspondence to your Authorized Agent in the following situations:

- You do not provide your Authorized Agent's number, or
- You check the box indicating that you do not want correspondence automatically mailed to your Authorized Agent.

We will automatically mail copies of secure email to your Authorized Agent if you have opted to have copies of email communications sent to your agent.

Taxpayers may use secure email to discuss specific questions related to their account. The authorized representative(s) will receive copies of this secure email communication through the U.S mail. To use secure email on Virginia Tax's website at **www.tax.virginia.gov**, log in to iFile (business or individual) or iReg, select Secure Message to send and receive secure email.

To register as an Authorized Agent, your representative must submit Virginia Form R-7. If Form R-7 is submitted with Form PAR 101, enter "Applied For" in the Registered Authorized Agent Number field. Form R-7 is available at **www.tax.virginia.gov**.

Sections 5 and 6 - Signature of Taxpayer(s), Acknowledgment of Authorized Acts, and Representative Signature

Individuals - You must sign and date the form. If the tax matter involves a joint return and you and your spouse are designating the same Authorized Agent(s), your spouse must also sign and date the form.

Corporations or Associations - An officer having authority to bind the taxpayer must sign and date the form.

Partnerships - All partners should sign unless only one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization should be attached. For dissolved partnerships, see 26 CFR 601.503(c)(6).

All others - If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see 26 CFR 601.503(d).

The representative(s) must sign and date the form.

Note - Generally, the taxpayer signs first, granting the authority and then the Authorized Agent signs, accepting the authority granted. The date for both the taxpayer and the representative must be within 45 days for domestic authorizations and within 60 days for authorization from taxpayers residing abroad. If the taxpayer signs last, then there is no timeframe requirement.

All signatures on the form must be actual and cannot be electronic or rubber stamps.

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Mail or fax the completed form and enclosures to:

Virginia Tax
P.O. Box 1115
Richmond, Virginia 23218-1115

Business fax: (**804) 254-6111**

Individual fax: (**804) 254-6113**

For individual assistance call: (**804) 367-8031**

For business assistance call: (**804) 367-8037**