



# Appointment of Taxpayer Representative (Form M-5008-R)

## 1. Taxpayer Information

Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.

### Taxpayer Is:

- Individual   
  Corporation   
  Sole Proprietorship   
  Partnership   
  Estate   
  Limited Liability Company  
 Trust(other than a business trust)   
 Other Specify \_\_\_\_\_

Taxpayer's Name		Social Security Number	
Spouse's/CU Partner's Name		Social Security Number	
Mailing Address			Country <small>(If not US)</small>
City	State	Zip	
NJ Taxpayer ID Number (if other than SS#)			
Name of Trustee or Executor			
Address of Trustee or Executor			Country <small>(If not US)</small>
City	State	Zip	

## 2. Representative Information

The named representative(s) must sign and date where indicated in Section 8 on page 2 or this appointment will be rejected. If the representative is a tax practitioner, the representative must enter his/her Preparer Tax Identification Number (PTIN) as the Representative ID. Representatives who do not have a PTIN must enter their Social Security number.

The taxpayer(s) named in Section 1 above appoints the person(s) named below as his/her/their taxpayer representative to represent them in connection with the tax matter(s) listed in Section 3.

Name		Representative ID	
Address			
Telephone Number		Fax Number	
Name		Representative ID	
Address			
Telephone Number		Fax Number	

## 3. Tax Matters

I/We appoint the representative(s) named in Section 2 above to represent me/us for:

- All tax matters   
  Specific tax matters listed below

Type of Tax (New Jersey Gross Income, Sales and Use, Corporation, Partnership, Employment, Inheritance, etc.)	Years(s) & Period(s)

**4. Acts Authorized**

The representative(s) is/are authorized to receive and inspect confidential tax records and is/are granted full power to act with respect to the tax matters described in Section 3 above, and to do and perform all such acts as I/we could do or perform. The authority granted by this appointment does not include the power to endorse a refund check.

If you want the representative(s) to have limited power, provide an explanation on the lines below and check this box. You may attach additional information as well.

**5. Notices and Communications** (audit correspondence only)

We will send original notices and other written communications to you and a copy (other than automated computer notices) to the first representative listed in Section 2 unless you check one or more of the boxes below.

I/We do not want the Division to send any notices or communications to my representative(s).

I/We want the Division to send a copy of notices and/or communications (other than automated computer notices) to both representatives listed in Section 2.

**6. Retention/Revocation of Prior Appointment(s) or Power(s)**

The filing of this form automatically revokes all earlier Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney on file with the Division of Taxation for the tax matters and years or periods listed in Section 3 unless you check the box below.

I/We do not want to revoke any prior Appointment(s) of Taxpayer Representative and/or Power(s) of Attorney. If you check this box, you must attach copies of the previous Appointment(s) and/or Power(s) that you do not want to revoke.

**7. Signature of Taxpayer(s)**

If the tax matters covered by this appointment concern a joint Gross Income Tax return and the representative(s) is/are being appointed to represent both spouses/CU partners, both must sign below.



If a corporate officer, partner, guardian, tax matter partner, executor, administrator, or trustee signs the appointment on behalf of the taxpayer, the signature below certifies that they have the authority to execute this form on behalf of the taxpayer(s).

**This Appointment of Taxpayer Representative Is Void if not Signed and Dated**

Taxpayer Signature		Date
Print Name	Title (if applicable)	
Taxpayer Signature		Date
Print Name	Title (if applicable)	

**8. Acceptance of Representation and Signature**

I/ We accept the appointment as representative(s) for the taxpayer(s) who has/have executed this Appointment of Taxpayer Representative.

Representative Signature 		Date
Print Name	Title (if applicable)	
Representative Signature 		Date
Print Name	Title (if applicable)	

## Instructions for Form M-5008-R

Use this form to designate a representative(s) and grant the representative(s) the authority to obligate, bind, and/or appear on your behalf before the New Jersey Division of Taxation. Section 3 of the form allows you to list which tax matters your representative is authorized to handle on your behalf.

You may authorize the representative(s) to receive your confidential tax information. Unless otherwise indicated, the representative(s) may also perform any and all acts that you can perform regarding your taxes. This includes consenting to extend the time to assess tax or agreeing to a tax adjustment. Representatives may not sign returns or delegate authority unless specifically authorized to do so on this form.

### Form M-5008-R Is not Required:

- When an individual appears with you or with a representative who is authorized to act on your behalf. For example, this form is not required if a representative appears on behalf of a corporate taxpayer with an authorized corporate officer;
- If a trustee, receiver, or attorney has been appointed by a court that has jurisdiction over a debtor;
- If an individual merely furnishes tax information or prepares a report or return for you;
- When a fiduciary stands in the position of, and acts as, the taxpayer. However, if a fiduciary wishes to authorize an individual to represent or act on behalf of the taxpayer, the fiduciary must sign and file Form M-5008-R.

### Limitations

Appointing a representative does not relieve you of tax responsibilities or obligations. This form allows another person to represent you in most matters concerning tax administration, tax investigations, examinations/audits, and other meetings with the Division. Because you remain responsible for your tax obligations, a representative's authority does not extend to some aspects of the collection process. Examples of the collection process are: judgments, levies, liens, and seizures. In these instances, we may require telephone communication, direct contact, and/or interaction with the taxpayer.

### Who Can Execute the Appointment of Taxpayer Representative?

- An individual, if the request pertains to a personal Income or individual Use Tax return filed by that individual (or by an individual and his or her spouse/CU partner if the request pertains to a joint Income Tax return and joint representation is requested). If joint representation is not requested, each taxpayer must file his or her own form.
- If the taxpayer is a limited liability company (LLC), a manager of the LLC. If there is no manager, a member of the LLC authorized to act on tax matters on behalf of the entity.
- A sole proprietor.
- A general partner of a partnership or limited partnership.
- The administrator or executor of an estate.
- The trustee of a trust.
- If the taxpayer is a corporation, a principal officer or corporate officer who is authorized to act on tax matters and has legal authority to reach agreements on behalf of the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D).

### Tax Matters

You may enter more than one tax type and indicate the tax year(s) and/or tax period(s) applicable in Section 3. If you designate a specific tax but no tax year or period, the M-5008-R will apply to all tax years and periods. If you designate a specific tax year or period but not a specific tax type, this form will apply to all tax types for the designated tax year or period. If you do not designate either a tax type or a tax period, this form will apply to all taxes and all periods.

## **Retention/Revocation of Prior Powers of Attorney and/or Appointments of Taxpayer Representative**

By executing and filing the M-5008-R with the Division of Taxation, you are revoking all M-5008-R previously executed and filed with this Division for the same tax matter(s), year(s), and period(s) covered by this form.

You may not partially revoke a previously filed Form M-5008-R. If a previously filed Form M-5008-R or Power of Attorney has more than one representative and you do not want to retain all the representatives on the previously filed form, you must execute a new form indicating the representative(s) retained.

### **Signature of Taxpayer(s)**

You, or an individual you authorize to execute the Form M-5008-R on your behalf, must sign and date the form. You or the representative(s) may be required to provide identification and evidence of authority to sign this document.

**Individuals.** If the matter for which the appointment is prepared involves a joint Income Tax return and the same individual(s) will represent both spouses/CU partners, both must sign Form M-5008-R, unless one spouse/CU partner authorizes the other, in writing, to sign for both. In that case, you must attach a copy of the authorization to the appointment. If the matter for which the appointment is prepared involves a joint return and different individuals will represent the spouses/CU partners, each must execute his or her own Appointment of Taxpayer Representative.

**Corporations.** The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form M-5008-R.

**Partnerships.** All partners must sign Form M-5008-R, or if the form is executed on behalf of the partnership only, a partner duly authorized to act for the partnership must sign it. A partner is authorized to act for the partnership if, under state law, the partner has authority to bind the partnership.

**Limited Liability Companies (LLC).** A member or manager must sign Form M-5008-R, or, if the form is executed on behalf of the LLC only, a member or manager duly authorized to act for the LLC must sign it, and the signor must certify that he/she has such authority.

**Fiduciaries.** In matters involving fiduciaries under agreements, declarations, or appointments, Form M-5008-R must be signed by all of the fiduciaries, unless proof is furnished that fewer than all fiduciaries have the authority to act in the matter under consideration. Evidence of the authority of the fiduciaries to act must be included when filing Form M-5008-R.

**Estates.** The administrator or executor of an estate may execute Form M-5008-R.

**Trusts.** The trustee of a trust may execute Form M-5008-R.

**Others.** Form M-5008-R must be signed by the taxpayer or by an individual having the authority to act on behalf of the taxpayer.

### **Instructions for Submission**

Completion and submission of this form is only required when you are communicating – either in person or in writing – with the Division on behalf of another person.

#### **In Person**

If you are planning to visit a Regional Information Center on behalf of another individual, you must bring:

- The completed form, signed by both the representative and the taxpayer; and
- One form of government-issued photo identification (such as a driver's license) **or** two forms of non-picture government-issued identification (such as a birth certificate).

#### **In Writing**

If you are responding to a notice sent by the Division, submit your documentation to the PO Box on the notice.

You must include with your correspondence:

- The completed form, signed by both the representative and the taxpayer;
- A copy of the notice; and
- Any corresponding documentation.