



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 other persons as designees 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 an account, receive any refund, or otherwise represent or act on behalf of the taxpayer with the Department.

2. **Power of Attorney (POA).** This option appoints other persons as attorneys-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 accept the Multistate Power of Attorney Form published by the Multistate Tax Commission but 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 persons authorized.

**Line 4:** Do not complete because the authority granted in the other form cannot be altered on this form.

**Line 5:** Mark if you want to retain any prior POA on file with the Department.

**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 appointees, or complete a separate form with a different appointees, 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 individuals 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 individuals listed on line 3.



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**Line 3, Persons 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 persons.

- submitting a signed, written request to the Department that includes the taxpayer names and identification numbers, the tax or account types and periods, and the appointees being revoked or withdrawn.

**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 tax period and/or tax or account type is entered on this line. For example, a business may mark "Excise Tax" to include all of its excise tax accounts, or mark "Other" and write "Fuel Tax" in the following space to include only its fuel tax accounts.

Department-administered tax and account types include:

Sales & Use Tax – All state and state-administered local sales and use taxes

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

Income Tax – Individual, Fiduciary, or Corporate/ Partnership (which 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)

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

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

Other – Write in any Department-administered tax, fee, license, or credit. Examples not listed above include the Property Tax/Rent/Heat Credit (PTC) rebate or prepaid wireless charges.

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

A new form DR 0145 will revoke and replace any prior form DR 0145 on file with the Department, unless line 5 is marked.

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

This form expires five years after it 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" at the top of the form, signing and dating the bottom of the form, and resubmitting that copy; or

**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 they have the legal authority to do so. The signatory should print their name and exact title or relationship to the taxpayer in the appropriate spaces.

**Required Fields**

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

Required fields for a spouse are in *italics*. For periods included on 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 either with a protest or separately as follows:

- At Colorado.gov/RevenueOnline by logging in and sending a secure message from your account, or by using the links for Additional Services; or
- By mailing to:  
Colorado Department of Revenue  
PO Box 17087  
Denver, CO 80217-0087.

If required fields are incomplete, the Department will either 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 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), <b>required*</b>		Tax ID Number, <b>required*</b>	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), <b>required*</b>			
<input type="checkbox"/> <b>a) TAX INFORMATION AUTHORIZATION.</b> For the tax matters authorized on line 4, I/we hereby appoint the persons authorized on line 3 as designees 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 individuals 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 persons authorized on line 3 as attorneys-in-fact to represent the taxpayer before the Colorado Department of Revenue. The individuals 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. Persons Authorized.</b> If applicable, mark here: <input type="checkbox"/> I/we also authorize the persons listed on the attached pages.			
Individual Appointee or Contact Name (Last, First), <b>required*</b>		Title or Relationship to Taxpayer	Phone Number, <b>required*</b>
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 signatures below, unless a specific tax period and/or tax or account type is entered here:			
Specific Tax Period (MM/YY – MM/YY)	Specific Tax or Account Type	<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Severance Tax
	<input type="checkbox"/> Sales & Use Tax	<input type="checkbox"/> Fiduciary Income Tax	<input type="checkbox"/> Excise Tax
	<input type="checkbox"/> Withholding Tax	<input type="checkbox"/> Corporate/Partnership Income Tax	<input type="checkbox"/> Other:
<b>5. Revocation or Retention of Prior Forms.</b> This form will automatically revoke and replace any prior form DR 0145 on file with the Department, unless this box is marked:		<input type="checkbox"/> I/we want to retain any prior form DR 0145 on file with the Department.	
<b>6. Expiration or Revocation of This Form.</b> This form will automatically expire five years after it is signed. To revoke or withdraw from a form already submitted, see the instructions.			
<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, <b>required*</b>	Date (MM/DD/YY), <b>required*</b>
Title or Relationship to Taxpayer, if applicable		Spouse Signature, if applicable	Date (MM/DD/YY), if applicable