



**AUTHORIZATION TO DISCLOSE TAX INFORMATION  
& DESIGNATION OF REPRESENTATIVE**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 28258 (12-2023)



**Form 500**

**Taxpayer Information**

Name of Individual, Estate, Trust, Partnership, Corporation, LLP, or LLC		Telephone Number		Social Security Number or FEIN Number	
Name of Spouse, Fiduciary or Personal Representative (if applicable)		Telephone Number		Social Security Number or FEIN Number	
Mailing Address	City			State	ZIP Code
Email Address				Fax Number	

**Designated Individual or Firm**

Name of Individual (or Firm)		Telephone Number		Social Security Number or FEIN Number	
Mailing Address	City			State	ZIP Code
Email Address				Fax Number	

**Authorization or Revocation - Check the applicable box(es):**

- An authorization to disclose tax information or designation of representative on Form 500 does not apply to the routine mailing of tax forms, refund checks, original notices (e.g., Notice of Determination), or other original written communications, which are always mailed to the taxpayer.
- Form 500 takes effect upon receipt by the Office of State Tax Commissioner and remains in effect until revoked by the taxpayer.

☐ **A. Authorization To Disclose Tax Information.** The Tax Commissioner is authorized to disclose confidential tax information on file with the Office of State Tax Commissioner to the above-designated individual or firm with respect to the following matters:

Type of Tax	Form Number	Tax Year or Period
Type of Tax	Form Number	Tax Year or Period

☐ **B. Designation of Representative.** The Tax Commissioner is notified that the above-designated individual or firm has been authorized to represent the above-named taxpayer(s) before the Office of State Tax Commissioner with respect to the following matters:

Type of Tax	Form Number	Tax Year or Period
Type of Tax	Form Number	Tax Year or Period

This designation of representative also authorizes the Tax Commissioner to disclose confidential tax information on file with the Office of State Tax Commissioner to the representative. The representative is authorized to perform all acts that the taxpayer can perform except that only an individual admitted and licensed to practice law in North Dakota may sign a complaint, represent the taxpayer in a formal administrative review under North Dakota Century Code Ch. 28-32, or represent the taxpayer in any court proceeding.

- ☐ **C. Authorization To Disclose Tax Information Using Facsimile (Fax) or E-mail.** The Tax Commissioner is authorized to use facsimile or email, or both, to disclose confidential tax information on file with the Office of State Tax Commissioner to the above-designated individual or firm with respect to the above-identified matters.
- ☐ **D. Revocation.** The Tax Commissioner is notified that all authorizations previously made are revoked for **all** previously designated individuals or firms. To revoke authorizations for only a specified individual or firm, complete the designated individual or firm information section above. (If this box is checked, do not check Box A, Box B, or Box C.)

**Signature of Taxpayer(s)**

Signature	Printed Name	Title	Date
Spouse's Signature, if Applicable	Printed Name of Spouse		Date

**Privacy Act Notification.** In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. § 57-01-15, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

For Office Use Only

## General Instructions

Form 500 may be used by a taxpayer to do one of the following:

- Authorize the North Dakota Office of State Tax Commissioner to disclose the taxpayer's confidential tax information to another individual or firm not otherwise entitled to the information.
- Designate another individual or firm to represent or act on behalf of the taxpayer before the Office of State Tax Commissioner, and to authorize the North Dakota Office of State Tax Commissioner to disclose the taxpayer's confidential tax information to the designated representative or firm.

Form 500 **does not** apply to the routine mailing of tax forms, refund checks, original notices (e.g., a Notice of Determination), or other original written communications, which are always mailed to the taxpayer.

Unless Box C on Form 500 is checked to authorize the sending of confidential tax information by facsimile (fax) transmission or email, the Office of State Tax Commissioner will send confidential tax information authorized by Form 500 to the designated individual or firm only by letter or telephone.

### Changing a previously filed

**Form 500.** To change a Form 500 previously filed with respect to a particular designated individual or firm, complete and file a new Form 500 for that designated individual or firm. The new Form 500 automatically revokes and replaces the previously filed Form(s) 500.

### Revoking a previously filed

**Form 500.** To revoke a previously filed Form 500, see instructions to Box D under "Authorization or Revocation."

### When Form 500 takes effect.

Form 500 takes effect upon receipt by the Office of State Tax Commissioner and remains in effect until revoked by the taxpayer.

## Specific Instructions

### Taxpayer Information

Enter the taxpayer's name, social security number or federal employer identification number (FEIN), mailing address, and contact information.

For a **trust**, enter the trust's name and FEIN, and the name, mailing address, and contact information of the fiduciary.

For an **estate**, enter the decedent's name and social security number, and the name, mailing address, and contact information of the decedent's personal representative or fiduciary.

### Designated Individual or Firm

Enter the name, social security number or federal employer identification number (FEIN), mailing address, and contact information for the designated individual or firm. If designating more than one individual or firm, attach a statement listing each one.

**Note:** Do not complete this section of the form if filing this form to revoke previously filed Forms 500 and the revocation is intended to apply to all previously designated individuals and firms.

### Authorization or Revocation

For Box A and Box B, the authorization to disclose or the designation of representative can be limited to a certain tax type (e.g., individual income tax or sales tax), form number, or taxable year or period by entering that information in the spaces provided.

If attaching a statement to identify additional designated individuals or firms, indicate the authority being given to each one by entering "Box A" or "Box B" (and "Box C" if desired) next to each one listed on the statement.

**Box A** - Check this box to authorize the Office of State Tax Commissioner to disclose confidential tax information to the designated individual or firm.

**Box B** - Check this box to designate an individual or firm to represent or act on behalf of the taxpayer before the Office of State Tax Commissioner, and to authorize the Office of State

Tax Commissioner to disclose confidential tax information to the designated individual or firm.

**Box C** - Check this box to authorize the Office of State Tax Commissioner to send confidential tax information to the designated individual or firm by facsimile (fax) transmission or email.

**Box D** - Check this box to revoke all previously filed Forms 500. To limit the revocation to a specific designated individual or firm, identify that individual or firm by completing the "Designated Individual or Firm" section of the form. Otherwise, leave that section of the form blank to apply the revocation to all previously designated individuals and firms. If checking this box, do not check any of the other boxes (A, B, or C) on the form.

### Signature of Taxpayer(s)

Partnership (all types). One of the general partners must sign.

Corporation. An officer having authority to bind the corporation must sign.

Limited liability company. A governor or manager must sign.

Estate, trust, or any other situation where there is a fiduciary relationship. The personal representative, trustee, guardian, conservator, or other fiduciary must sign.

### Where to Send Form 500

Form 500 may be submitted to the North Dakota Office of State Tax Commissioner by fax, email, or regular mail.

#### Fax or email

Individual Income Tax—

Fax 701-328-1942  
Email [individualtax@nd.gov](mailto:individualtax@nd.gov)

Business Registration—

Fax 701-328-0332  
Email [taxregistration@nd.gov](mailto:taxregistration@nd.gov)

General (other tax or purpose)—

Fax 701-328-3700  
Email [taxinfo@nd.gov](mailto:taxinfo@nd.gov)

#### Regular mail

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599