



**AUTHORIZATION TO DISCLOSE TAX INFORMATION
& DESIGNATION OF REPRESENTATIVE**
OFFICE OF STATE TAX COMMISSIONER
SFN 28258 (4-2020)



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 e-mail, 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	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.

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