Sec. 4. (a) There are no formal qualifications for individuals who may represent a taxpayer before the department. However, there are certain limitations concerning former department employees (see IC 6-8.1-3-2). Further, any special counsel employed by the department under IC 6-8.1-8-4 may not represent a taxpayer for whom an outstanding tax warrant has been issued by the department. Restrictions concerning the release of confidential information imposed by IC 6-8.1-7 make it mandatory that any person representing a taxpayer, or otherwise appearing or communicating with the department on a taxpayer's behalf, present a properly executed power of attorney prior to the department releasing any tax return information to the representative. No information will be released to a representative of the taxpayer out of the taxpayer's presence, unless a properly executed power of attorney has been presented. Power of attorney forms are available from the department. Casual conversations with a taxpayer's representative who does not have a power of attorney on file are permitted. However, neither tax return information nor specific information will be disclosed.

(b) The power of attorney must contain the following information:

(1) The name, address, and taxpayer identification number of the taxpayer.

(2) The name, address, and telephone number of the taxpayer's representative or representatives. A corporation, law firm, or accounting firm must name at least one individual as the representative.

(3) The type of tax and the tax years for which the representative has been appointed.

(4) Any restrictions or limitations placed upon the representative when acting on behalf of the taxpayer.

(5) The power of attorney must be signed by the taxpayer or an individual authorized to execute a power of attorney. The department may require that the signature be notarized by a notary public if the representative is not a licensed attorney or certified public accountant.

(c) If the taxpayer executes a power of attorney the department will communicate primarily with the taxpayer's representative. Generally, a copy of any communication with the taxpayer's representative will not be sent to the taxpayer until a final determination is made on the matter pending before the department. (Department of State Revenue; 45 IAC 15-3-4; filed Oct 1, 1987, 1:30 pm: 11 IR 536)