



POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

GENERAL INSTRUCTIONS:

This form provides limited authority for department representatives to speak about confidential tax matters with designated third parties. Such authority is limited to the tax period, tax type and the specific issue/purpose identified herein.

While tax practitioners are encouraged to maintain appropriate declarations of authority to handle clients' tax matters within their own records, tax practitioners should not submit unsolicited REV-677 forms to the department en masse or as a matter of routine. Such forms will be disregarded.

A REV-677 form should only be submitted to an individual within the department upon an agent's request for such authorization.

If a department representative has requested a REV-677 form to authorize discussion of confidential tax matters with a third party, please return the form to the department representative as requested.

PART I Power of Attorney NOTE: An organization, firm or partnership may not be designated as a taxpayer's representative.

The following taxpayer

Taxpayer Name <input style="width: 95%;" type="text"/>	Identifying Number <input style="width: 95%;" type="text"/>
Address <input style="width: 95%;" type="text"/>	City <input style="width: 50%;" type="text"/> State <input style="width: 10%;" type="text"/> ZIP <input style="width: 20%;" type="text"/>

hereby appoints

Appointee Name(s) <input style="width: 95%;" type="text"/>	Telephone Number <input style="width: 50%;" type="text"/>
Address <input style="width: 95%;" type="text"/>	City <input style="width: 50%;" type="text"/> State <input style="width: 10%;" type="text"/> ZIP <input style="width: 20%;" type="text"/>

as attorney-in-fact to represent the taxpayer before any office of the PA Department of Revenue for the following tax matter(s). Specify the type(s) of tax, tax year(s) or period(s), tax return/report at issue and the specific purpose for which authorization to discuss confidential tax matters with a third-party is sought.

Type(s) of tax	Tax Year(s) or Period(s)	Tax Return/Form	Purpose for Authorization

The attorney-in-fact is authorized, subject to revocation, to receive confidential information and perform any and all acts the principal can perform with respect to the above-specified tax matters, excluding the power to receive refund checks and the power to sign the return, unless specifically granted below.

Initial here to grant the power to receive – but not to endorse or cash – refund checks for the above-referenced tax matters to the appointee named above.

Only if this form is being submitted to the department in response to an audit, provide an address below to which copies may be sent of notices and other written communications addressed to the taxpayer in proceedings involving the above-specified tax matters.

Appointee Name(s) <input style="width: 95%;" type="text"/>	Telephone Number <input style="width: 50%;" type="text"/>
Address <input style="width: 95%;" type="text"/>	City <input style="width: 50%;" type="text"/> State <input style="width: 10%;" type="text"/> ZIP <input style="width: 20%;" type="text"/>

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the PA Department of Revenue for the same matters and years or periods covered by this power of attorney, except the following:

Granter Name <input style="width: 95%;" type="text"/>	Date <input style="width: 50%;" type="text"/>	<input type="checkbox"/> Refer to attached copies of earlier powers and authorizations
Address <input style="width: 95%;" type="text"/>	City <input style="width: 50%;" type="text"/> State <input style="width: 10%;" type="text"/> ZIP <input style="width: 20%;" type="text"/>	

Signature of or for taxpayer

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, such party certifies he/she has the authority to execute this power of attorney on behalf of the taxpayer.

Signature	Title	Date
------------------	--------------	-------------

