

Limited Power of Attorney

Purpose – This form satisfies specific statutory requirements for taxpayers to designate agents to represent them before the Texas Comptroller of Public Accounts. See Texas Tax Code Section 111.023. You may use this form to grant authority to an attorney, accountant or other representative to act on your behalf for all tax-related matters. **If you choose to use this form, provide all the information requested; we will return incomplete forms.**

Taxpayer Granting Limited Power of Attorney

Taxpayer legal name	11-digit Texas taxpayer number
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Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Taxpayer (Agent)

Agent legal name		11-digit Texas taxpayer number
Relationship to taxpayer (Attorney, CPA, tax return preparer, etc.)	Contact name	
Street		Phone (Area code and number)
City, state and ZIP code	Email address	
Tax type(s)/Subtype(s)/Fee(s)		Period(s)/Report year(s)

I appoint the named Agent as my true and lawful agent and attorney-in-fact to communicate with the Texas Comptroller of Public Accounts (Comptroller's office) for one or more of the following purposes:

(Check all that apply)

- To communicate with the Comptroller's office on my behalf for purposes other than those listed below, including: requesting and receiving confidential tax and audit information by written open records request, telephone, email, fax or mail; requesting private letter rulings or, general information letters; or meeting in person.
- To request and receive my Webfile number(s) from the Comptroller's office.
- To file my claim for refund for the tax/fee types and periods/report years identified, and to provide information as requested by the Comptroller's office.
- To sign and file my documents, including tax/fee reports, applications and returns.
- To provide information as requested and discuss relevant issues with regard to my tax/fee audit(s) and/or examination(s), and to accept a notification of sampling procedure for the tax/fee types and periods/report years identified.
- To receive a copy of my Texas Notification of Audit, Refund and/or Examination Results.
- To access account data for crude oil production taxes for the periods _____ through _____.
Date (YY/MM or YY) Date (YY/MM or YY)
- To access account data for natural gas production taxes for the periods _____ through _____.
Date (YY/MM or YY) Date (YY/MM or YY)
- To file for a redetermination or refund hearing, to accept a notification of the 90-day requirement to obtain records and/or certificates, to represent me during the contested case proceeding for the tax/fee types and periods/report years identified, to sign a withdrawal form if I no longer wish to proceed through the administrative hearings process and to sign a settlement agreement.
- To enter into a written agreement extending the period of limitation during my audit(s) and/or examination(s) for the tax/fee types and periods/report years identified.
- To authorize one or more individuals from the firm identified to carry out the authority and duties granted for the tax/fee types and periods/report years identified.
- Other: _____
- This limited power of attorney is effective as of the signature date and will continue in effect until _____ or
 until I revoke it in writing.

If no specific date of expiration is selected, I understand that the Comptroller's office may act under this limited power of attorney until the Comptroller's office receives written notice of my revocation. My Agent has the power and authority to do and perform every act necessary and proper in the exercise of any of the powers described above, as fully as I could do personally. This includes the right to request and receive confidential information. I acknowledge that use of the named Agent does not relieve me, as the taxpayer or officer, director or employee of the taxpayer, of my responsibilities when filing accurate reports and returns. I further acknowledge that I am ultimately responsible for the accuracy of any reports or returns filed on my behalf by my Agent.

If signing as an officer, director or employee of the taxpayer, I certify that my duties include administering the taxpayer's rights and responsibilities with the Comptroller's office and that I have authority to execute this limited power of attorney.

If the taxpayer or officer, director or authorized employee of the taxpayer fails to date the signature on Page 2 of this form, then the Comptroller's office will not accept the form.

Signature		Date
Print name		Phone (Area code and number)
Address (Street, city, state and ZIP code)		
Title		Email address

You have certain rights under Chapters 552 and 559, Government Code, to review, request, and correct information we have on file about you.
To request information for review or to request error correction, contact us at 800-252-5555.

Only the following individuals may authorize the release of a taxpayer's confidential tax and/or audit information, or to access electronic services for all tax types:

- Officers, directors, members, general partners and managers who are individuals, not other legal entities, listed on a taxpayer's most recently filed Public Information Report;
- General partners or trustees who are individuals, not other legal entities, listed on a taxpayer's most recently filed Ownership Information Report;
- Other individuals, authorized in accordance with the taxpayer's governing documents, must provide written proof of such authorization with the LPOA.

INSTRUCTIONS FOR COMPLETING THE LIMITED POWER OF ATTORNEY FORM FOR CRUDE OIL AND NATURAL GAS TAXES

This Limited Power of Attorney form is required to grant authorized access to electronic systems and to receive confidential information for Crude Oil and Natural Gas tax accounts.

Who To Contact for Assistance

If you have any questions concerning this LPOA for Crude Oil and Natural Gas Tax, call 800-531-5441 ext. 3-4455 or email congtax@cpa.texas.gov.

Attorney, Accountant, Firm or Other Representative Appointed to Act on Behalf of the Taxpayer (Agent)

- All fields are required except Period(s)/Report year(s). This information should be included for the specific items in the form for accessing account data for Crude Oil and Natural Gas Production taxes.
- Tax type(s)/Subtype(s)/Fee(s):
 - Unless specified with a limitation in this field, access will be provided to both purchaser and producer accounts (where applicable) for crude oil and natural gas tax types that are selected in the checkboxes below.
 - Example: If a taxpayer has both a Natural Gas Producer and a Purchaser account, access will be provided to both when the "To access account data for natural gas production taxes." checkbox is selected. To limit this to only a producer account, use this field by writing "natural gas producer".

Access Account Data for Crude Oil and Natural Gas Production Taxes Checkboxes

- Taxpayer must select the checkboxes that correspond with granting of the appropriate account access to data for each tax type.
 - These identify the reporting periods that may be accessed or allowed to report for Crude Oil and Natural Gas tax.
 - Period must be included as YYMM (monthly filers) or YY (annual filers).

Signature Effective Date

- This section determines the timeframe when an authorized agent can access or transact business on the taxpayer's account.
- A date must be provided to revoke access after a specific date or select the checkbox to allow activity until the LPOA is revoked in writing.
- To revoke an existing LPOA, the taxpayer may send an email to congtax@cpa.texas.gov.

Signature and Contact Information

- All fields are required and must represent the signors information.
- Signature date may not be greater than 12 months prior to submission.
- Other individuals, authorized in accordance with the taxpayer's governing documents, must provide written proof of such authorization with the LPOA.