

**421.59 Power of attorney — authority to act on behalf of taxpayer.**

1. *a.* A taxpayer may authorize an individual to act on behalf of the taxpayer by filing a power of attorney with the department, on a form prescribed by the department.

*b.* A taxpayer may at any time revoke a power of attorney filed with the department pursuant to [this subsection](#). Upon processing of the taxpayer's revocation of a power of attorney, the department shall cease honoring the power of attorney.

2. Unless otherwise prohibited by law, the department may authorize the following persons to act and receive information on behalf of and exercise all of the rights of a taxpayer, regardless of whether a power of attorney has been filed pursuant to [subsection 1](#):

*a.* A guardian, conservator, or custodian appointed by a court, if a taxpayer has been deemed legally incompetent by a court. The authority of the appointee to act on behalf of the taxpayer shall be limited to the extent specifically stated in the order of appointment.

(1) Upon request, a guardian, conservator, or custodian of a taxpayer shall submit to the department a copy of the court order appointing the guardian, conservator, or custodian.

(2) The department has standing to petition the court that appointed the guardian, conservator, or custodian to verify the appointment or to determine the scope of the appointment.

*b.* A receiver appointed pursuant to [chapter 680](#). An appointed receiver shall be limited to act on behalf of the taxpayer by the authority stated in the order of appointment.

(1) Upon the request of the department, a receiver shall submit to the department a copy of the court order appointing the receiver.

(2) The department has standing to petition the court that appointed the receiver to verify the appointment or to determine the scope of the appointment.

*c.* An individual who has been named as an authorized representative on a fiduciary return of income filed under [section 422.14](#) or a tax return filed under [chapter 450](#).

*d.* An individual holding the following title or position within a corporation, association, partnership, or other business entity:

(1) An officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters.

(2) A designated partner or employee of the partnership who is authorized to act on behalf of the partnership in tax matters.

(3) A person authorized to act on behalf of the limited liability company in tax matters pursuant to a valid statement of authority or employee of the company who is authorized to act on behalf of the company in tax matters.

*e.* A licensed attorney who has appeared on behalf of the taxpayer or the probate estate in a court proceeding. Authorization under this paragraph is limited to those matters within the scope of the representation.

*f.* A parent or guardian of a taxpayer who has not reached the age of majority where the same parent or guardian has signed the taxpayer's return on behalf of the taxpayer. Authorization under this paragraph is limited to those matters relating to the return signed by the parent or guardian. Authorization under this paragraph automatically terminates when the taxpayer reaches the age of majority pursuant to [section 599.1](#).

*g.* A representative of a government entity. An individual seeking to act on behalf of a government entity pursuant to this paragraph shall affirm the authority of the individual to act on behalf of the government entity in a manner designated by the department. The department may require evidence to demonstrate the individual has authority to act on behalf of the government entity.

*h.* An executor or personal representative of an estate.

(1) Upon request, the executor or personal representative shall submit to the department a copy of the will or court order appointing the executor or personal representative.

(2) The department has standing to petition the court that appointed the executor or personal representative to verify the appointment or to determine the scope of the appointment.

*i.* A trustee.

(1) Upon request a trustee shall submit a certification of trust, or in the absence of a

certification of trust a copy of the court order appointing the trustee if one has been issued, or a copy of the trust.

(2) The department has standing to petition the court that appointed the trustee to verify the appointment or to determine the scope of the appointment.

*j.* A person named as an agent in a general or durable power of attorney document that is currently in force and such document has not been prescribed by the department of revenue.

*k.* A successor as defined in [section 633.356, subsection 2](#), of a very small estate.

3. *a.* In lieu of executing a power of attorney pursuant to [subsection 1](#), the department may allow a taxpayer to designate an entity engaged with or otherwise hired by a taxpayer to manage the tax matters of the taxpayer, to permit the disclosure of confidential tax information to the third-party entity and the authority to act on behalf of the taxpayer. An entity so designated may appoint or remove its own employees to carry out acts authorized by the taxpayer on the entity's behalf. The department may designate the methods by which such designation and appointments may occur.

*b.* At any time, a taxpayer may unilaterally revoke a designation pursuant to [this subsection](#) by filing a notice of revocation with the department. Upon the filing of such a revocation by the taxpayer, the department shall cease honoring the designation.

4. An individual acting on behalf of a taxpayer pursuant to [subsection 2](#) must certify that the individual possesses actual authority to act on behalf of the taxpayer in tax matters.

5. In addition to documents required under [subsection 2](#), the department shall require any documents or other evidence to demonstrate an individual has authority to act on behalf of the taxpayer before the department.

6. The department shall adopt rules pursuant to [chapter 17A](#) to administer [this section](#). [2020 Acts, ch 1118, §7; 2021 Acts, ch 76, §67; 2021 Acts, ch 86, §82; 2022 Acts, ch 1061, §14](#)

– 17

Referred to in [§422.20](#)

Subsection 2, unnumbered paragraph 1 amended

Subsection 2, paragraph d stricken and rewritten

Subsection 2, NEW paragraphs i – k

NEW subsections 4 and 5 and former subsection 4 renumbered as 6