



POWER OF ATTORNEY & DECLARATION OF REPRESENTATIVE For CONVENTION & TOURIST TAX

To protect your privacy, access to personal information about you is limited to individuals authorized by law to have access to it. To ensure that information is not provided without your consent, a written request from you is required before the Miami-Dade Department of Regulatory and Economic Resources Business Division will disclose your tax information. To provide your consent, complete this Power of Attorney and Declaration of Representative to authorize your representative to receive designated tax information.

PART I – POWER OF ATTORNEY

Section 1: Property / Business Owner Information. Owner(s) must sign and date this form on Page 2, Section 6.

Owner(s) Legal Name	Address(es)	
Contact	Telephone Number	Cell Phone Number
Email Address	Miami-Dade County Tourist Tax Number	
Federal ID no(s). (EIN, FEIN, etc.)	Last 4 digits of SSN	Florida Sales and Use Tax Registration Number(s)

The Owner(s) hereby appoints the following representative(s) as attorney(s)-in-fact:

Section 2: Representative(s) & Tax Matters

Each representative must be listed individually, and must sign and date this form on Page 3, Section 6

Name and Address (include name of firm if applicable)		Tax Matters (<i>Remittance of Tax, Property Management Company, Tax Audits, etc.</i>)
Telephone Number	Cell Phone Number	Year(s)/ Period(s)
Email Address		Last 4 digits of SSN

Name and Address (include name of firm if applicable)		Tax Matters (<i>Remittance of Tax, Property Management Company, Tax Audits, etc.</i>)
Telephone Number	Cell Phone Number	Year(s)/ Period(s)
Email Address		Last 4 digits of SSN

Name and Address (include name of firm if applicable)		Tax Matters (<i>Remittance of Tax, Property Management Company, Tax Audits, etc.</i>)
Telephone Number	Cell Phone Number	Year(s)/ Period(s)
Email Address		Last 4 digits of SSN

Taxpayer(s) Name

Tourist Tax Number

(Taxpayer must complete Page 1 of the Power of Attorney or it will not be processed)

Section 3: Acts Authorized

The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to tourist development tax matters. Except as otherwise provided, the authority specifically includes the power to execute waivers of restrictions on assessment or collection of deficiencies in tax, to execute consents extending the statutory period for assessment or claims for refund of taxes, and to execute closing agreements under section 213.21, Florida Statutes. The authority does not include the power to endorse or cash warrants or the power to sign certain returns.

List any specific limitations or deletions to the acts otherwise authorized in this Power of Attorney.

Section 4: Notices and Communication

Notices and other written communications will be sent to the first representative listed in Section 2 **unless** the taxpayer selects one of the options below. Receipt by either the representative or taxpayer will be considered receipt by both.

- a. If you want notices and communications sent to both you and your representative(s), check this box.....
- b. If you want notices or communications sent to you and not your representative(s), check this box.....
- c. Only to your representative(s).....

Section 5: Revocation

This Power of Attorney will revoke any Power(s) of Attorneys on file with Miami-Dade County Convention and Tourist Tax Services.

Section 6: Signature of Taxpayer(s)

If a tax matter concerns a joint return, **both** parties must sign. If signed below by a corporate officer, partner, member/ managing member, tax matters partner/person or fiduciary on behalf of the taxpayer:

Under penalties of perjury,

I (we) declare that I (we) have read the foregoing document, and the facts stated in it are true and

I (we) declare that I (we) have the authority to execute this form on behalf of the taxpayer.

(Signature)

(Date)

(Printed Name)

(Title)

(Signature)

(Date)

(Printed Name)

(Title)

Taxpayer(s) Name

Tourist Tax Number

(Taxpayer must complete Pages 1 & 2 of the Power of Attorney or it will not be processed)

PART II – DECLARATION OF REPRESENTATIVE

Section 6: Declaration of Representative

Under penalties of perjury, I declare that:

- I am familiar with the mandatory standards of conduct governing representation before the Florida Department of Revenue and Miami-Dade County Agency, including Rules 12-6.006 and 28-106.107 of the Florida Administrative Code, as amended;
- I am familiar with the law and facts related to this matter and am qualified to represent the taxpayer(s) in this matter;
- I am authorized to represent the taxpayer(s) identified for tourist development tax matter(s), and to receive and inspect confidential taxpayer information;
- I am designated as one of the following: (Select one option)
 - a. Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent – enrolled as an agent pursuant to the requirements of Treasury Department Circular Number 230.
 - d. Former Florida Department of Revenue or Miami-Dade County employee. As a representative, I cannot accept representation in a matter upon which I had direct involvement while I was a public employee.
 - e. Other qualified representative: _____
(Description of designation type required)

My signature below attests that I have read the foregoing Declaration of Representative, and the facts stated in it are true.

NOTE: If this Declaration of Representative is not signed and dated, it will not be processed.

Designation Insert Letter from list above (a-e)	Jurisdiction		Signature	Date
	State	Enrollment Card No. (if any)		

NOTE: If this Power of Attorney is not signed by the owner(s) and dated on page 1, signed by the representative(s) on page 3, and notarized on page 4, it will be returned.

Taxpayer(s) Name

Tourist Tax Number

(Taxpayer must complete Pages 1, 2, & 3 of the Power of Attorney or it will not be processed)

PART III – FLORIDA NOTARY ACKNOWLEDGMENT

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of:

☐ physical presence or

☐ online notarization,

this _____ day of _____, _____ by _____
(month) (year) (name of person acknowledging)

as _____ (type of authority e.g. owner, officer, trustee, attorney in fact)

for _____ (name of party on behalf of whom instrument is executed)

Seal



Signature of Notary Public

Print, Type/Stamp Name of Notary

☐ Personally known OR

☐ Produced Identification

Type of Identification Produced: _____

POWER OF ATTORNEY INSTRUCTIONS

Purpose of this form

A Power of Attorney signed by the taxpayer and the representative is required for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect confidential tax information. You and your representative must complete, sign, and return this form if you want to grant Power of Attorney to an attorney, certified public accountant, enrolled agent, former Department employee, or any other qualified individual. A Power of Attorney is a legal document authorizing someone other than yourself to act as your representative.

You may use this form for any matters affecting Convention and Tourist Tax administered by the Miami-Dade Department of Regulatory and Economic Resources (RER) Business Division. This includes both the audit and collection processes. A Power of Attorney will remain in effect until you revoke it. If you provide more than one Power of Attorney with respect to a tax and tax period, the RER Business Division employee handling your case will address notices and correspondence relative to that issue to the first person listed on the latest Power of Attorney.

A Power of Attorney Form is generally not required, if the representative is, or is accompanied by: a trustee, a receiver, an administrator, an executor of an estate, a corporate officer, or an authorized employee of the taxpayer.

Photocopies and fax copies of this form are usually acceptable. E-mail transmissions or other types of Powers of Attorney are not acceptable. Copies of this form can be obtained from our website: [Convention and Tourist Taxes](#) or contact the Miami-Dade Department of Regulatory and Economic Resources Business Division via email: CThelp@miamidadade.gov or via phone: (305) 375-5550.

How to Complete the Power of Attorney form:

PART I POWER OF ATTORNEY

Section 1 - Taxpayer Information

- **For individuals and sole proprietorships:** Enter your name, address, social security number, and telephone number(s) in the spaces provided. Enter your federal employer identification number (FEIN), if you have one.
- **For a corporation, limited liability company, or partnership:** Enter the name, business address, FEIN, a contact person familiar with this matter, and telephone number(s).
- **For any other entity:** Enter the name, business address, FEIN, and telephone number(s), as well as the name of a contact person familiar with this matter.
- **Identification Numbers:** The RER Business Division has assigned you a Tourist Tax Account Number for the remittance of Transient Rental and Food and Beverages taxes and the Florida Department of Revenue should have assigned you a Florida sales tax number for the remittance of sales tax. These numbers further assist the RER Business Division in identifying your particular tax matter, and you should enter them in the appropriate box. If you do not provide this information, the RER Business Division may not be able to process the Power of Attorney.

Section 2 - Representative(s) & Tax Matters

Enter the individual name, firm name (if applicable), address, and telephone number(s) of each individual appointed as attorney-in-fact and representative. If the representatives have the same address, simply write "same" in the appropriate box. If you wish to appoint more than three representatives, you should attach a letter to the Power of Attorney form listing those additional individuals.

Enter the type(s) of tax this Power of Attorney authorization applies to and the years or periods for which the Power of

Attorney is granted. The word "All" is not specific enough. If your tax situation does not fit into a tax type (for example, a specific administrative appeal, audit, or collection matter), describe it in the blank space provided for "Tax Matters." The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period. You must indicate the tax types, periods, and/or matters for which you are authorizing representation by your attorney-in-fact.

Examples:

Transient Rentals Tax	7/1/19 - 6/30/20
Food and All Beverages Tax	2019 thru 2020
Homeless and Domestic Violence Tax	3/7/20
Sales and Use Tax	First and second quarter 2020
Technical Assistance Advisement	Request dated 8/6/08

Section 3 - Acts Authorized

Your signature on page 2 of the Power of Attorney authorizes the individual(s) you designate (your representative or "attorney-in-fact") to perform any act you can perform with respect to your tax matters, except that your representative may not sign certain returns for you, nor may your representative negotiate or cash your refund warrant. This authority includes signing consents to a change in tax liability, consents to extend the time for assessing or collecting tax, closing agreements, and compromises. If you wish to limit the authority of your representative other than in the manner previously described, you must describe those limits on the lines provided in Section 3.

Section 4 - Notices and Communications

If you do not check a box, the Department will send notices and other written communications to the first representative listed in Section 2, unless you select another option. If you wish to have no documents sent to your representative, or documents sent to both you and your representative, you should check the appropriate box in Section 4. Check the second box if you wish to have notices and other written communications sent to you and not to your representative. Check the 3 third box if all communications are to be sent only to your chosen representative. In certain instances, the RER Business Division can only send documents to the taxpayer. Therefore, the taxpayer has the responsibility of keeping the representative informed of tax matters.

Section 6 - Signature of Taxpayer(s)

The Power of Attorney is not valid until signed and dated by the owner. The individual signing the Power of Attorney is representing, under penalties of perjury, that he or she is the owner or authorized to execute the Power of Attorney on behalf of the .

- For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.
- For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
- For a sole proprietorship: The owner of the sole proprietorship must sign.
- For a joint return: Both husband and wife must sign if the representative represents both. If the representative only represents one spouse, then only that spouse should sign.

PART II - DECLARATION OF REPRESENTATIVE

Any party who appears before the RER Business Division has the right, at his or her own expense, to be represented by counsel or by a qualified representative. The representative(s) you name must declare, under penalties of perjury, that he or she is qualified to represent you in this matter and will comply with the mandatory standards of conduct governing representation before the RER Business Division. The representative(s) must also declare, under penalties of perjury, that he or she has been authorized to represent the taxpayer(s) in this matter and authorized by the taxpayer(s) to receive confidential taxpayer information.

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items a-f) under which he or she is authorized to represent you before the RER Business Division.

- a. Attorney - Enter the two-letter abbreviation for the state (for example "FL" for Florida) in which admitted to practice, along with your bar number.
- b. Certified Public Accountant - Enter the two-letter abbreviation for the state (for example "FL" for Florida) in which licensed to practice.
- c. Enrolled Agent - Enter the enrollment card number issued by the Internal Revenue Service.
- d. Former Department of Revenue Employee - Former employees may not accept representation in matters in which they were directly involved, and in certain cases, on any matter for a period of two years following termination of employment. If a former Department of Revenue employee is also an attorney or CPA, then the additional designation, jurisdiction, and enrollment card should also be entered.
- e. Other Qualified Representative - An individual may represent a taxpayer before the Department of Revenue if training and experience qualifies that person to handle a specific matter.

Rule 28-106.107, Florida Administrative Code, sets out mandatory standards of conduct for all qualified representatives. A representative shall not:

- (a) Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation.
- (b) Engage in conduct that is prejudicial to the administration of justice.
- (c) Handle a matter that the representative knows or should know that he or she is not competent to handle.
- (d) Handle a legal or factual matter without adequate preparation.

PART III - FLORIDA NOTARY ACKNOWLEDGMENT

A Florida notary acknowledgment form is a sworn statement, commonly attached to a legal document, that confirms the authenticity of the person signing. A notary public's duty is not to attest to the legitimacy of this document, but to verify the identity of the signing party(ies) on page 2 and ensure they have signed the document under their own free will.

Valid photo identification must be provided by the party(ies) identified on page 2 unless the notary recognizes the individual(s) personally. It is recommended that signatures be inscribed in the presence of the notary instead of completed beforehand. Once the identification and signature verification processes are complete, the notary can fill out the acknowledgment form. The document is officially notarized once the notary includes their signature and seal on the acknowledgment form.

***Social security numbers (SSNs)** are used by the Florida Department of Revenue and the Miami-Dade Office of the Tax Collector as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Florida Department of Revenue website at <https://floridarevenue.com/pages/privacy.aspx> for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Where to Mail the Power of Attorney for Convention and Tourist Tax

The completed and signed form may be mailed to:

Miami-Dade County Regulatory & Economic Resource Dept
Business Division
11805 SW 26th St.
Miami, FL 33175

Or scanned and emailed to: CTHELP@miamidade.gov