

**IN THE OREGON TAX COURT
MAGISTRATE DIVISION**

_____,)
_____))
Name(s) _____)
Plaintiff(s),)
versus _____)
_____)
COUNTY ASSESSOR,)
AND/OR _____)
***NOTE:** For property tax cases, if you named the)
Department of Revenue as a defendant on your Complaint,)
check below: _____)*
_____)
DEPARTMENT OF REVENUE,)
State of Oregon, _____)
Defendant(s). _____)

Case No. _____ (for court use only)

AUTHORIZATION TO REPRESENT

Generally, you may represent yourself in an appeal to the Magistrate Division of the Oregon Tax Court. However, entities, such as a corporation, nonprofit or exempt organization, partnership, limited liability company, S corporation, or trust, **must** be represented. Your representative must meet the requirements of ORS 305.230. See also TCR-MD 1(E).

Please check the designation below that applies to your Authorized Representative:

Income or Property Matters:

- _____ An Oregon attorney
- _____ An Oregon public accountant (includes CPAs and other licensed accountants)
- _____ An employee of the taxpayer regularly employed by the taxpayer in tax matters
- _____ A trustee of a trust
- _____ A personal representative of a decedent's estate
- _____ A designated representative of a nonprofit organization or an organization exempt from taxation
- _____ A spouse, child who has arrived at the age of majority, or parent of the named party
- _____ A person with power of attorney from the party being represented

Income Tax Matters Only:

- _____ An Oregon licensed tax consultant
- _____ An S corporation may be represented by a shareholder designated as the tax matters shareholder.
- _____ A partnership may be represented by the tax matters partner

Property Tax Matters Only:

- _____ An Oregon licensed real estate broker or state certified, licensed, or registered appraiser

NOTE: For all taxpayers represented by an authorized representative other than an attorney. The Tax Court is required by statute to notify all taxpayers that you are bound by all things done by your representative. ORS 305.230(4). You should know that you may not later claim that any of the actions of your authorized representative were legally defective because you were not represented by an attorney. ORS 305.230(3).

Statement of Authorization to Represent

_____ is authorized to represent the above-named plaintiff(s) in this appeal. The authorized representative is a(n)_____.

Signature of Taxpayer(s): _____ Date _____
Sign _____ Print _____ Title _____

Representative's Signature: _____ Date _____

Representative's Information:

Name (please print) _____
Address _____ City _____ State _____ Zip _____
Phone _____ Fax _____ Email* _____

****Notices of Proceedings will be sent by email***

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