



**State of California  
Office of Tax Appeals**

OTA Form L-03 (November 2018)	<b>POWER OF ATTORNEY FORM</b>
----------------------------------	-------------------------------

Complete the information in the spaces below, including your signature(s) and the date.

<b>Taxpayer's Name(s):</b>		<b>Taxpayer's Mailing Address</b>	
<b>Taxpayer Identification Number(s):</b>	<b>Taxpayer's Telephone Number:</b>	<b>Taxpayer is a(n):</b>	
		Individual Corporation Other (specify)	Partnership LLC
Enter below the individual appointee's name(s) and contact information. Do not enter accounting/law firms, corporations, etc., as the appointee name. If you need space to name additional appointees, you may attach extra sheets.			
<b>Appointee's Information</b>		<b>Additional Appointee's Information (if applicable)</b>	
<b>Name:</b>		<b>Name:</b>	
<b>Business Name (if applicable):</b>		<b>Business Name (if applicable):</b>	
<b>Mailing Address:</b>		<b>Mailing Address:</b>	
<b>Phone Number:</b>	<b>Fax Number:</b>	<b>Phone Number:</b>	<b>Fax Number:</b>

I hereby appoint the above representatives as attorney(s)-in-fact to represent the taxpayer(s) for the duration of the appeal before the Office of Tax Appeals for the following taxable year(s) or period(s):

<b>Taxable Year(s) or Period(s):</b>

This Power of Attorney revokes all earlier Power(s) of Attorney on file with the Office of Tax Appeals for the same years or periods covered by this form. If you do not wish to revoke your earlier Power(s) of Attorney, please provide the following information for your prior Power(s) of Attorney (attach additional sheets if necessary):

<b>Earlier Power of Attorney Name:</b>	<b>Date Earlier Power of Attorney was Established:</b>

I certify I have the legal authority to sign this Power of Attorney (POA) Declaration. I understand that submitting this POA Declaration will revoke any previously submitted POA Declarations unless otherwise indicated above.

<b>Name of Taxpayer</b>	<b>Signature</b>	<b>Date</b>
<b>Name of Taxpayer</b>	<b>Signature</b>	<b>Date</b>

\*If a joint tax return is the issue of the appeal, both spouses' signatures are required on this form if joint representation is requested.

**Mail or fax this completed form to:**  
Office of Tax Appeals  
P.O. Box 989880  
West Sacramento, CA 95798-9880  
Fax: (916) 492-2089