



## Georgia Department of Revenue

### THIRD PARTY AUTHORIZATIONS FOR RESOLVING A TAX ISSUE

Third parties may be granted the authority to assist taxpayers in resolving tax issues and access otherwise confidential taxpayer information. The Georgia Department of Revenue recognizes three separate and distinct authorizations that allow third parties varying degrees of access to taxpayer information and ability to act on that information. *All of the forms below may co-exist with one another.*

	<b>Form RD-1061. Power of Attorney and Declaration of Representative</b>	<b>Form RD-1062. Disclosure Authorization Form</b>	<b>Form RD-1063. Reporting Agent Authorization</b>
<b>Purpose</b>	Allows third party to represent taxpayer before DOR, receive confidential information and perform on behalf of the taxpayer for certain tax matters and periods.	Allows a third party to receive or inspect written and/or oral tax account information for specific tax type(s) or year(s)/period(s), subject to limitations.	Allows an authorized reporting agent to sign and file returns, make deposits and payments, and/or access related tax information on a business taxpayer's behalf.
<b>Who can exercise this authority?</b>	Attorneys, CPAs, enrolled agents/actuaries, or other individuals authorized by the taxpayer.	Any individuals or appointees authorized by the taxpayer.	Companies (payroll providers, reporting agents, batch and bulk filers) authorized as the reporting agent by the taxpayer. Authority extends to employees of reporting agent.
<b>Access to written and oral information?</b>	Yes, if authorized in Section 3 of Form RD-1061.	Yes. Appointee will receive all available documents identified and authorized by taxpayer in Form RD-1062.	Yes, if authorized in Section 5 of Form RD-1063.
<b>Can receive copies of notices and correspondence?</b>	No, representative will not receive notices and copies of correspondence. The representative may view notices and correspondence through third party access in GTC.	Yes. Appointee will receive all available documents identified and authorized by taxpayer in Form RD-1062.	No, reporting agent will not receive notices and copies of correspondence. The representative may view notices and correspondence through third party access in GTC.
<b>Submission</b>	Submitted through GTC or to the DOR employee handling the inquiry.	Submitted to the DOR employee handling the inquiry.	Submitted through GTC or to the DOR employee handling the inquiry.
<b>Expiration of Authority</b>	Taxpayer revokes or representative withdraws. New Form RD-1061 may co-exist with existing Form RD-1061, but only for non-overlapping periods covered by authorization.	Form RD-1062 is a one-time disclosure of tax information and will expire upon disclosure to the appointee.	Taxpayer revokes or agent withdraws. New Form RD-1063 may co-exist with existing Form RD-1063, but only for non-overlapping periods covered by authorization.