



OKLAHOMA
Tax Commission

**HOW TO FILL OUT FORM BT-129
POWER OF ATTORNEY**

TAXPAYER INFORMATION

The first section of Form BT-129 is for the taxpayer's information. Whomever is to be represented by a Power of Attorney (POA) must provide the following information:

- Taxpayer name and address
- SSN if an individual / FEIN if a business
- Phone number
- Permit number(s), if applicable

If any information is missing, the POA will be invalid.

Form BT-129
Revised 11-2021

Oklahoma Tax Commission
Oklahoma City, Oklahoma 73194



Power of Attorney

(Please Type or Print.)

Taxpayer Name and Address:	Social Security/Federal Employer Identification Number(s):	
	Daytime Telephone Number:	Permit Number(s):

REPRESENTATIVE INFORMATION

The next section is for the POA's information. Whomever will be representing the taxpayer must provide the following information:

- Representative(s) name and address
- Phone number
- Fax number (if applicable)

If any information is missing, the POA will be invalid.

Hereby appoints:

Representative(s) Name and Address:	Daytime Telephone Number:	Fax Number:
Representative(s) Name and Address:	Daytime Telephone Number:	Fax Number:

Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.

As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission (OTC) and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.

TAX TYPE / PERIODS

This section establishes which information the taxpayer wants the POA to have access to. The OTC administers many different tax types; Be specific when listing the tax type(s) and period(s) for which the POA is authorized to represent the taxpayer.

- Assign the tax type(s) for which the POA is authorized (e.g. individual income, corporate income, sales tax, etc.)
- Include the reporting period(s) for which the representative would be entitled to receive information and provide representation.
 - For certain tax types such as sales tax, specific start dates and end dates associated with the reporting period are needed.
 - For tax types like individual income tax, only the year is required.
- If a taxpayer wants the POA to have access to all tax types and/or all periods, enter **ALL** in the respective field.

Type of Tax (Income, Sales, etc.)	State Tax Number or Description of Tax Document	Year(s) or Period(s) (Date of Death if Estate Tax)

The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the OTC and receive confidential information and to acquire any and all tax forms and/or documents that the principal(s) can receive with respect to the above specified matter(s) unless exceptions are noted below:

Retention/Revocation of Prior Power(s) of Attorney. The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with the OTC for the same matters and years or periods covered by this document.

If you **do not** want to revoke a prior Power of Attorney, check here ☐

Attach a copy of any Power of Attorney you want to remain in effect.

TAXPAYER SIGNATURE

Form BT-129 requires the signature of the taxpayer who is requesting a POA. The OTC will accept electronic signature.

Taxpayer(s) Signature and Date. If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

Signature	Title (If applicable)	Date
Type or print your name below if signing for a taxpayer who is not an individual.		
Name	Title (If applicable)	Date

REPRESENTATIVE SIGNATURE

In addition to the taxpayer's signature, Form BT-129 requires the signature of the representative that will be the POA for the taxpayer. A representative cannot sign for both the taxpayer and the representative. If a POA is submitted with the same signature on both lines, it will be rejected. The OTC will accept electronic signature.

The POA must also check a box to indicate what type of representation they are providing. If the POA does not fit within the parameters listed, check the **Other** box and include a short description of the POA's representation for the taxpayer.

If the form is submitted without the required signatures, the POA will be invalid.

Declaration of Representative

Under penalties of perjury, by my signature below, I declare that:

- I am authorized to represent the taxpayer identified above for the matter(s) specified there; and
- I am one of the following:

- ☐ Attorney – A member in good standing of the bar of the highest court of the jurisdiction shown below.
- ☐ Certified Public Accountant – Duly qualified to practice as a certified public accountant in the jurisdiction shown below.
- ☐ Enrolled Agent – Enrolled as an agent by the Internal Revenue Service per the requirements of IRS Circular 230.
- ☐ Officer – A bona fide officer of the taxpayer organization.
- ☐ Full-Time Employee – A full-time employee of the taxpayer.
- ☐ Family Member – A member of the taxpayer's immediate family.
- ☐ Tax Return Preparer
- ☐ Other _____

Signature of Representative

Title (If applicable)

Date



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