

Estate Tax - Power of Attorney

Does the Department of Revenue accept a power of attorney form?

Yes, the Colorado Department of Revenue accepts the state "Power of Attorney" form [DR 0145](#), which authorizes the taxpayer's representatives to receive and inspect confidential tax information and records, and to perform any and all acts that the taxpayer can perform. The authority does not include the power to receive refund checks or any acts specifically deleted on the form. The Department also accepts a copy of the federal "Power of Attorney" form 2848.

The power of attorney form must specify the tax types and specific tax periods covered by the power of attorney and must be signed by both the taxpayer and the representative.