

Title Tag: Designate a Tax Representative in Columbus, OH Using Form TBOR 1

Description tax: How a taxpayer in the Columbus, Ohio area can designate a tax attorney or other individual to represent them before the Ohio Department of Taxation. **What You Need to Know About the Ohio Department of Taxation Form TBOR 1**

This article discusses the declaration of a representative by taxpayers in the Columbus, Ohio or Ohio area. If you are experiencing tax issues with the Internal Revenue Service or Ohio Department of Taxation, a tax attorney at the McGuire Law Firm can assist you with resolving the matter. [Schedule a free consultation.](#)

Can I Declare a Tax Representative to Represent Me or My Business Before the Ohio Department of Taxation?

The answer is yes! An individual or business taxpayer in Ohio may have their designated tax representative represent them before the Ohio Department of Taxation. A tax representative is declared by filing a TBOR 1 with the Ohio Department of Taxation.

What Does Filing a TBOR 1 or Declaration of Tax Representative with the Ohio Department of Taxation Allow?

When a taxpayer files a form TBOR 1 with the Ohio Department of Taxation the taxpayer is authorizing the tax representative identified on the declaration to represent them before the Ohio Department of Taxation. The authorization will include the representative's authority to view and receive tax returns, other documents that may be filed by the taxpayer and documents generated by the Department of Taxation relating to the property, tax issues or tax matters of the taxpayer. Furthermore, the declaration of representative allows the representative to act on behalf of the taxpayer in many situations such as object to certain tax assessment or audit findings, present arguments and evidence to the Department of Taxation and resolve tax matters as a whole. It is important for a taxpayer to understand that the actions taken by the representative will directly impact the taxpayer's situation or matter before the Ohio Department of Taxation.

Can I Limit the Authority of My Representation?

Yes, you can limit the tax matters and types subject to the representation. A taxpayer can limit the tax types and tax periods the declared representative has authority over directly on the Form TBOR 1. While a taxpayer may wish to limit the authority, it is also important to ensure your representative has the proper authority necessary to handle your specific tax matter. Many tax matters can cross over to multiple periods depending upon the situation and if your representative is limited, they may not be able to access certain information that is necessary to assist and resolve your tax matter.

What Information is Provided on TBOR 1?

First and foremost, Form TBOR 1 requires the taxpayer's information such as the taxpayer's name, address and social security number (if an individual) or employer identification number (if a business). The TBOR 1 also requires the information of the representative such as name, firm's name, address, phone number, email address etc. The section requiring you to state the tax

matters the representative has authority over is where a representative's authority would be limited as a taxpayer states the tax type, Ohio account number and tax periods of which the authorization is valid. There is also an option to check "all tax matters" whereby the representative's authority would not be limited.

How Long is the Declaration of Tax Representative Valid?

There is a section on the TBOR 1 that allows the taxpayer to state the declaration is valid through a certain date but should not exceed more than three years. If a specific expiration date is not provided for, the declaration of the tax representative will only be valid for one year.

Who Can Act as My Tax Representative?

The TBOR 1 allows an attorney in any state, a CPA, an enrolled agent, an officer of the corporation (if a business taxpayer), a full time employee or a family member to be stated as the declared representative. There is also an option for "other" whereby the representative could be stated and an explanation provided.

How Do I File the Declaration of Representative?

The form can be filed online at www.tax.ohio.gov or via mail. Further, the same method can be used to revoke a declaration of taxpayer.

If you have a tax matter before the Ohio Department of Taxation, a Columbus Tax Attorney at The McGuire Law Firm is likely to be able to assist you resolve the matter. Contact The McGuire Law Firm at 614-810-6416 to speak with a tax attorney and discuss your tax matters and issues. You can [schedule a free consultation](#) to learn more about how we can help with your taxes.