

MONTANA TAX APPEAL BOARD 3RD PARTY REPRESENTATION

Per the Montana Taxpayer Bill of Rights, the taxpayer has the right to hire a representative of the taxpayer's choice to represent the taxpayer's interests before the department, a county tax appeal board, or the Montana Tax Appeal Board (MTAB). The representative is not considered to be practicing law pursuant to Mont. Code Ann. § 37-61-201 and is not required to be an attorney or a certified public accountant. *Mont. Code Ann. § 15-1-222.*

Complete this document to authorize a 3rd party to represent the taxpayer before MTAB. MTAB is an independent state agency, not part of the County or Department of Revenue.

3rd Party Representation ¹			
I, _____, hereby authorize _____			
to represent me in this appeal.			
Representative Mailing Address			
Representative Email		Representative Phone Number	
Date	Taxpayer signature		

¹ MTAB is the court of record in a tax appeal. *Mont. Code Ann. §§ 2-4-704, 15-2-303(5).*

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Certificate of Service

Throughout the appeal process, for every document you send to the Board you must also send a copy to the Department of Revenue, and you must certify that you did so with a certificate of service. Below is a sample that you can use.

I hereby certify that I mailed a true and accurate copy of the attached:

 <hr/> Name or description of the document(s)

to: Montana Tax Appeal Board
P.O. Box 200138
Helena, MT 59620-0138

and to: Office of Legal Affairs
Department of Revenue
P.O. Box 7701
Helena, MT 59604-7701

on the following date:

<hr/> Date of Mailing	<hr/> Your Signature
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Finally, make two copies of this document and all attachments, including the prior decisions you are appealing.

- **Send the original to the Montana Tax Appeal Board (address above).**
- **Send one copy to the Department of Revenue (address above).**
- **Keep one copy for your records.**