

**IN THE OREGON TAX COURT  
MAGISTRATE DIVISION**

_____	)	
	)	
Name(s)	)	
Plaintiff(s),	)	
versus	)	
	)	
_____ COUNTY ASSESSOR,	)	
<b>AND/OR</b>	)	
	)	
_____ DEPARTMENT OF REVENUE,	)	Case No. _____ (for court use only)
State of Oregon,	)	
Defendant(s).	)	

**AUTHORIZATION TO REPRESENT**

Individual persons who represent themselves, including those who act as trustees of a trust or personal representatives of an estate, may appear before the Magistrate Division of the Oregon Tax Court without completing this form. A taxpayer who designates a representative must complete this form unless the chosen representative is qualified to practice law in Oregon. A taxpayer that is an entity, such as a business or a nonprofit organization, must designate a representative. *See* TCR-MD 1 E.

**Please check the designation below that applies to your authorized representative(s):**

_____	_____	A person qualified to practice public accountancy in Oregon (includes CPAs and other licensed accountants)
_____	_____	A person qualified to practice law or public accountancy in a state other than Oregon
_____	_____	An Oregon licensed tax consultant
_____	_____	An Oregon licensed real estate broker or state certified, licensed, or registered appraiser
_____	_____	A partner designated as the tax matters partner (partnerships only)
_____	_____	A shareholder designated as the tax matters shareholder (S corporations only)
_____	_____	An employee of the taxpayer regularly employed by the taxpayer in tax matters
_____	_____	A designated representative of a nonprofit organization or an organization exempt from taxation
_____	_____	A spouse, child who has arrived at the age of majority, or parent of the named party
_____	_____	Other: _____

*Permission to appear as a representative in the Magistrate Division does not remove the responsibility of persons subject to regulatory agencies to comply with the rules of those regulatory agencies.*

**NOTE: Taxpayers are bound by the things their representatives do and fail to do. A taxpayer represented by someone other than an attorney is bound by all things done by the authorized representative, and may not thereafter claim any proceeding was legally defective because the taxpayer was not represented by an attorney. ORS 305.239(3).**

*Primary Representative:* \_\_\_\_\_ is authorized to represent the above-named plaintiff(s) as primary representative in this appeal. (Court communications will be directed to the primary representative.)

*Secondary Representative:* \_\_\_\_\_ is authorized to represent the above-named plaintiff(s) as secondary representative in this appeal. (Court communications will be directed to the primary representative.)

Signature of Plaintiff(s): \_\_\_\_\_ Date \_\_\_\_\_

Sign	Print	Title
_____	_____	_____
Sign	Print	Title
_____	_____	_____

Signature of Representative(s): \_\_\_\_\_ Date \_\_\_\_\_

Primary	Date	Secondary	Date
_____	_____	_____	_____

<b>Primary Representative's Information:</b> Printed Name _____ Mailing Address _____ City, State, ZIP _____ Phone _____ Cell _____ Email* _____	<b>Secondary Representative's Information:</b> Printed Name _____ Mailing Address _____ City, State, ZIP _____ Phone _____ Cell _____ Email* _____
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**\*Notices of Proceedings will be sent by email.** Please adjust your email filters to allow emails from: *hearing\_scheduled@ojd.state.or.us; Court\_Notification@ojd.state.or.us; Hearing\_Rescheduled@ojd.state.or.us; Hearing\_CANCELED@ojd.state.or.us; Judgment@ojd.state.or.us; and efilingmail@tylerhost.net.*