270C.29

270C.29 NOTICES TO HOLDERS OF POWERS OF ATTORNEY.

If a taxpayer has executed a written power of attorney, in a form prescribed by the commissioner, the commissioner shall allow the taxpayer to elect, in writing, that all notices and correspondence between the department and the taxpayer will be sent to the holder of the power of attorney.

History: 2005 c 151 art 1 s 28

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