



# County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County

## **REQUIREMENTS FOR LETTERS OF AUTHORIZATION**

Revised 12/2020

**BUSINESS OWNERS WHO ARE BEING REPRESENTED BY AN AGENT/AGENCY IN MATTERS INVOLVING THE ASSESSMENT OF BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE (BPOL) TAX OR BUSINESS PERSONAL PROPERTY (BPP) TAX OR OTHER LOCAL BUSINESS TAX MUST PROVIDE A LETTER OF AUTHORIZATION (LOA) TO THE FAIRFAX COUNTY DEPARTMENT OF TAX ADMINISTRATION (DTA). A COPY OF A POWER OF ATTORNEY SHOULD DESCRIBE THE TYPE OF REPRESENTATION OF THE BUSINESS OWNER.**

The Letter of Authorization (LOA) must meet the following requirements or will be deemed invalid.:

- (1) Must be notarized.
- (2) If not on the attached form, the LOA should include all the required elements noted below and preferably be on the Business Owner's letterhead.
- (3) Must be addressed to the Fairfax County Department of Tax Administration.  
**Blanket letters of authorization will not be accepted.**
- (4) Must identify the business by specifying:
  - The business name
  - The owner of the business
  - The account number and Federal Employment Identification Number (FEIN)
  - The business address
- (5) Must identify the agent/agency representing the business.
- (6) Must identify the tax type, e.g., Business License Tax and/or Business Tangible Personal Property Tax
- (7) Must be dated, signed, and notarized within the **current tax year and MAY authorize the agency/agent for the current year and subsequent years.** LOAs without a current date will not be accepted.
  - The LOA must clearly define the tax years in which the business owner is authorizing representation, e.g. 2021, 2022, and 2023.
  - **It is the responsibility of the business owner to terminate the LOA in writing if a different representative is retained within the designated timeframe.**
  - At the end of the three-year period, DTA will automatically terminate the LOA on file.
  - A recorded change in ownership of the business will automatically terminate the LOA on file.
- (8) Must be signed by the owner, general partner, or a corporate officer authorized to act on its behalf. A person who identifies himself as the Owner or Officer of the Corporation will be accepted as such, however, any misrepresentation on his part constitutes fraud.
- (8) The LOA **MUST** include:
  - The **PRINTED OR TYPED** name of signer
  - The title of the signer
  - Relationship of the signer to the owner of record
  - Date of signature
  - Telephone contact (area code + number)
- (9) EMAIL LOA OR COMPLETED LOA FORM TO [DTAPPDBUSINESS@FAIRFAXCOUNTY.GOV](mailto:DTAPPDBUSINESS@FAIRFAXCOUNTY.GOV).



# County of Fairfax, Virginia

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## LETTER OF AUTHORIZATION

**BUSINESS OWNERS USING A THIRD PARTY TO REPRESENT THEM IN MATTERS OF CONTESTING AN ASSESSMENT OR EXAMINING WORKING PAPERS (THAT MAY CONTAIN CONFIDENTIAL FINANCIAL INFORMATION) MUST COMPLETE THIS LETTER OF AUTHORIZATION (LOA) AND HAVE IT NOTARIZED.**

**THIS LOA MUST ACCOMPANY ANY REQUEST FOR CONFIDENTIAL DOCUMENTS OR APPEALS OF ASSESSMENT.**

### **BUSINESS INFORMATION (\* Indicates Required Field)**

Tax Type: \_\_\_\_\_ \*

\_\_\_\_\_

\_\_\_\_\_

Legal Entity Name: \_\_\_\_\_ \*

Account Number: \_\_\_\_\_ \*

FEIN: \_\_\_\_\_ \*

Address of Business: \_\_\_\_\_ \*

### **OWNERSHIP INFORMATION (\* Indicates Required Field)**

Authorizing Entity: \_\_\_\_\_ \*

Authorized Tax Year (S): \_\_\_\_\_ CURRENT\*

\_\_\_\_\_

\_\_\_\_\_

Authorizing Individual: \_\_\_\_\_ \*

(MUST BE AN EMPLOYEE OF AUTHORIZING ENTITY, IF NOT PLEASE INCLUDE DOCUMENTATION THAT EXPLAINS THE RELATIONSHIP OF THE AUTHORIZER TO THE OWNERSHIP ENTITY OF THE BUSINESS)

Authorizer Title: \_\_\_\_\_ \*

Authorizer Email: \_\_\_\_\_ \* Authorizer Phone #: \_\_\_\_\_ \*

Authorizer Address: Street # \_\_\_\_\_ \* Street Name \_\_\_\_\_ \*

City \_\_\_\_\_ \* State \_\_\_\_\_ \* Zip \_\_\_\_\_ \*

SELECT YES OR NO \*:

- 1) Authorized Party is entitled to receive working papers for the authorized tax year(s) which may contain confidential information from the business in question.

YES NO

- 2) Authorized Party is entitled to contest assessed values for the authorized business for the authorized tax years.

YES NO

Authorizer Signature: \_\_\_\_\_\*

(BY MY SIGNATURE, I ACKNOWLEDGE THAT I HAVE READ, UNDERSTAND, AND AGREE TO THE REQUIREMENTS FOR LETTERS OF AUTHORIZATION ATTACHED TO THIS FORM).

**AGENT/AGENCY INFORMATION (\* Indicates Required Field)**

Authorized Agency: \_\_\_\_\_\*

Authorized Agent: \_\_\_\_\_\*

Authorized Email: \_\_\_\_\_\* Authorized Phone #: \_\_\_\_\_\*

Authorized Address: Street # \_\_\_\_\_\* Street Name \_\_\_\_\_\*

City \_\_\_\_\_\* State \_\_\_\_\_\* Zip \_\_\_\_\_\*

Authorized Signature: \_\_\_\_\_\*

(BY MY SIGNATURE, I ACKNOWLEDGE THAT I HAVE READ, UNDERSTAND, AND AGREE TO THE REQUIREMENTS FOR LETTERS OF AUTHORIZATION ATTACHED TO THIS FORM).

**LETTERS OF AUTHORIZATION MUST BE NOTARIZED\***

(PLEASE USE APPROPRIATE NOTARIAL CERTIFICATE (INDIVIDUAL, CORPORATION, OR PARTNERSHIP)).

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned officer, personally appeared before me and known to me (or satisfactorily proven) to be the person(s) whose name(s) is/are subscribed to within the instrument and acknowledged that he/she/they executed the same for the purposes therein contained.

In witness, hereof I hereunto set me hand and official seal.

Signature of Authorizer \_\_\_\_\_ Notary Public \_\_\_\_\_

My commission expires \_\_\_\_\_

**EMAIL COMPLETED FORM TO**  
**[DTAPPDBUSINESS@FAIRFAXCOUNTY.GOV](mailto:DTAPPDBUSINESS@FAIRFAXCOUNTY.GOV)**