

STANDING RULE:  
EFFECTIVE DATE:  
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**Tax Information Authorization**  
**04/03/22**  
**1 of 1**

#012

Rule

The District's Board designates that the President of the District is authorized to act on behalf of the District when communicating with federal, state, and local tax agencies such as the Internal Revenue Service (IRS).

The District's Board declares that the District authorizes the Treasurer to inspect and/or receive confidential employment and payroll tax information from federal, state, and local tax agencies.

The District's Board declares that the District's attorney is authorized to be the District's official representative/appointee to advocate the District's position with respect to tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent the District before federal, state, and local tax agencies with the Power of Attorney.

STATUTORY REFERENCE

RSMo §§321.220(12) and 321.600(12)  
26 USC §§6103(e) and (e)(6)

REVISION HISTORY

Revision Date	Author	Revision Details
August 18, 2021	Monte Olsen	Initial version
April 3, 2022	Monte Olsen	Added footer and removed District name from rule