



Power of Attorney



Read instructions on the back before completing this form. For estate tax matters, use Form ET-14, Estate Tax Power of Attorney. Filing Form POA-1 does not automatically revoke any previously filed powers of attorney (POAs), but may affect who receives mailings.

1. Taxpayer information (taxpayers must sign and date this form in section 5)

Form section 1: Taxpayer information. Fields include Taxpayer's name, Spouse's name, Mailing address, City, State, ZIP code, and Country.

2. Representative information (special conditions may apply; see instructions)

Form section 2: Representative information. Fields include Primary individual representative name, Firm name, Telephone number, Mailing address, City, State, ZIP code, Country, Email address, Title or profession, PTIN, SSN, or EIN, and NYTPRIN.

3. Mailings

We will send copies of notices and other communications related to the matters authorized in section 4 to the primary individual representative listed above. If you want them sent to a different representative who has a POA on file for the same matters, enter that individual's name below.

Name of representative to receive copies of notices and other communications: _____

4. Authority granted

The taxpayers named in section 1 appoint the individuals named in section 2 to act as their representatives with full authority to receive confidential information and to perform any and all acts the taxpayers can perform, unless limited below, in connection with the following matters. Your appointed representatives will not have the authority to sign tax returns or delegate their authority to another individual unless specifically authorized below.

Mark an X in all boxes that apply. If this section is left blank, this POA will cover all tax types for all tax periods.

Table with 4 columns: Tax type, Years, periods, or transaction, Tax type, Years, periods, or transaction. Rows include All, Corporation, Partnership/LLP/LLC, Personal Income, Sales and Use, Withholding, and Other (explain).

Mark an X in the box if this POA is for: [] An offer in compromise (OIC) case [] A conciliation conference or Tax Appeals hearing

I want to limit the authority granted by this POA as follows (explain): _____

I have other POAs on file for the specific matters identified above and want to revoke all of these other POAs []

I authorize the representatives in section 2 to do the following:

[] Sign tax returns (including refund/credit applications) on my behalf [] Delegate his/her/their authority to another individual

5. Taxpayer signature

I certify, under penalty of perjury, that I am the taxpayer named in section 1, or a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary acting on behalf of the taxpayer, and that I have the authority to execute this POA.

Form section 5: Taxpayer signature. Fields include Signature, Print or type name (and title, if applicable), Date, Telephone number, and Spouse's signature (required if spouse listed in section 1).

▶ IF NOT SIGNED AND DATED, THIS POA WILL NOT BE PROCESSED.

See instructions on back for Where to send Form POA-1.

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Instructions

General information

Use Form POA-1, *Power of Attorney*, when you want to give one or more individuals the authority to obligate or bind you, or appear on your behalf. You may only appoint individuals (not a firm) to represent you. **Note:** Authorizing someone to represent you does not relieve you of your tax obligations.

Use this form for all matters (**except estate tax**) imposed by the Tax Law or another statute administered by the New York State (NYS) Department of Taxation and Finance (*Tax Department*) and the New York City (NYC) Department of Finance. If you and your spouse filed a joint tax return but have different representatives, you must each file a separate Form POA-1.

Unless you limit the authority you grant (see section 4), your appointed representative will be authorized to perform any and all acts you can perform, including but not limited to: receiving confidential information concerning your taxes, agreeing to extend the time to assess tax, and agreeing to a tax adjustment.

You do **not** need Form POA-1 to authorize someone to appear with you or with someone who is already authorized to act for you or to authorize someone to provide information, or prepare a report or return for you.

Only certain types of professionals may act on your behalf before the NYS Bureau of Conciliation and Mediation Services (BCMS), the NYC Department of Finance Conciliation Bureau or at Tax Appeals. Visit the Tax Department's POA webpage (at www.tax.ny.gov/poa) for more information.

Revocation and withdrawal – New: This POA will **remain active** until you (the taxpayer) revoke it or your representative withdraws from representing you. Representatives may not revoke a POA.

For information on ways to revoke a POA, or how a representative can withdraw, see the Tax Department's POA webpage (at www.tax.ny.gov/poa).

Specific instructions

For additional information on how to complete Form POA-1, including who must sign as the taxpayer, visit the Tax Department's POA webpage (at www.tax.ny.gov/poa).

Section 1 – Taxpayer information

The taxpayer identification number may be a social security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN) issued by the Internal Revenue Service, or a tax identification number issued by the NYS Tax Department.

Section 2 – Representative information

You may use Form POA-1 to appoint one or more representatives. Your *Primary individual representative* will be mailed copies of notices and other communications unless you direct otherwise in section 3. If you are appointing more than two representatives, attach a sheet that provides all of the information requested in section 2. The attached sheet must be signed and dated by each taxpayer named in section 1.

Caution: This POA cannot be partially revoked or withdrawn. If you appoint more than one representative on this POA and later choose to revoke one representative or one representative withdraws, the revocation or withdrawal will apply to **all** representatives, and none will have ongoing authority to represent you. You **must** file a new POA to appoint the representatives that you want to continue representing you.

All representatives are deemed as authorized to **act separately** unless you explain that all representatives are required to **act jointly** on the line in section 4 that allows you to limit the authority granted by this POA.

For each appointed representative, enter the title or profession or, if your representative is not a professional, enter the representative's relationship to you. If the representative is not licensed in NYS, also include the state where licensed (for example, *Florida attorney*). Enter each representative's federal preparer tax identification number (PTIN), SSN, or EIN. If applicable, also enter each representative's New York tax preparer registration identification number (NYTPRIN).

Section 3 – Mailings

If you want copies of notices and other communications sent to someone **other than** the primary individual representative listed in section 2 of this POA, enter the name of that representative on the line provided. This representative must be someone who is listed as a representative for the matters covered by this POA on this or another valid POA on file.

If you do not want copies of notices and other communications sent to any representative, enter *None*.

Example: On 2/1/2016 you appoint Mr. Smith as your representative for all tax matters for 2015. Mr. Smith will receive copies of mailings for these matters. On 8/15/2016, you appoint Ms. Jones as your representative for all tax matters for 2015. Ms. Jones will now receive copies of mailings for these matters. However, if you want Mr. Smith to continue to receive mailings, you must list Mr. Smith's name in section 3 of the POA appointing Ms. Jones. Ms. Jones will not receive mailings.

Section 4 – Authority granted

Use this section to specify the matters covered by this POA. By default, this POA will cover all tax types for all tax periods. If you select a tax type, but do not enter a tax period, this POA will cover the tax type selected for all tax periods. If you enter a tax period, but do not select a tax type, this POA will cover the tax period entered for all tax types. For tax periods other than calendar years, enter the beginning and ending dates for the periods. For taxes based on a specific transaction, enter the transaction date.

If your tax type is not listed, or if you are granting authority for a special assessment or fee administered by an agency, mark an **X** in the *Other* box and explain. To identify a specific audit case or assessment, mark the *Other* box and enter a case or assessment ID number.

If you want to limit your representative's authority, explain the limitation. For example, you can limit your representative's authority to only receive confidential information, but make no binding decisions for you. If you need more space to explain the limitation, attach a sheet. The attached sheet must be signed and dated by each taxpayer named in section 1.

Section 5 – Taxpayer signature

You or someone who is authorized to act for you must sign and date Form POA-1. The authorized person who signs Form POA-1 may need to provide identification and evidence of authority to sign this POA.

If a joint tax return was filed and both spouses will be represented by the same representatives, both spouses must sign and date Form POA-1 unless one spouse authorizes the other, in writing, to sign for **both**. In that case, attach a copy of the authorization.

Where to send Form POA-1

For matters administered by the **NYS Tax Department**:

FAX to: (518) 435-8617 (the easiest and fastest method)

Mail to: NYS TAX DEPARTMENT
POA CENTRAL
W A HARRIMAN CAMPUS
ALBANY NY 12227-0864

See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

For matters administered by **NYC Department of Finance**, send to the office in which the matter is pending.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website at www.tax.ny.gov, or, if you do not have Internet access, call (518) 457-5431 and request Publication 54, *Privacy Notification*.

The Commissioner of the New York City Department of Finance is authorized to require disclosure of identifying numbers by section 11-102.1 of the Administrative Code of the City of New York.

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