



Instructions for Form POA-1

Power of Attorney



General information

Use Form POA-1, *Power of Attorney*, as evidence that the individual(s) named as representative(s) has the authority to obligate, bind, or appear on your behalf with respect to the tax matters listed in section 3, *Tax matter(s)*. This form is used for all New York State and New York City taxes **except estate tax** (see *Estates* below).

The individual(s) named as representative(s) may receive confidential information concerning your taxes. Unless you indicate otherwise, he/she/they may also perform any and all acts you can perform, including consenting to extend the time to assess tax, or executing consents that agree to a tax adjustment. Representatives may sign returns or delegate authority only if specifically authorized on the power of attorney (POA). See section 3, *Tax matter(s), Limitations*. **Note:** Authorizing someone to represent you by a POA does not relieve you of your tax obligations.

Form POA-1 will not be required when an individual appears with the taxpayer(s) or with an individual who is authorized to act on behalf of the taxpayer(s). For example, Form POA-1 would not be required for an individual who appears on behalf of a corporate taxpayer with an authorized corporate officer. In addition, Form POA-1 is not required when an individual merely furnishes information, or prepares a report or return for the taxpayer(s).

Fiduciaries — A fiduciary (trustee, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative and should not file a POA. (However, a fiduciary may be asked to submit proof of the fiduciary's authority.) If a fiduciary wants to authorize another individual to represent or act on behalf of the taxpayer, a POA must be filed and signed by the fiduciary acting in the position of the taxpayer.

Filing Form POA-1 — File the original Form POA-1 with the office of the agency in which a matter is pending. If this POA covers tax matters administered by both the NYS Tax Department and the NYC Department of Finance, a copy of Form POA-1 must be filed with each agency. A photocopy or facsimile transmission (fax) is also acceptable. Form POA-1 should be filed in a conspicuous manner. It should not be attached to or incorporated in any return, report, or other document that is routinely filed unless the return, report, or other document specifically provides for such attachment or incorporation. Sign and date all copies of documents attached to Form POA-1.

Specific instructions

1. Taxpayer information

Enter your taxpayer identification number, as explained below, on all pages.

Individuals — Print or type your name, social security number (SSN), and mailing address in the spaces provided. If a joint NYS tax return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN (and your spouse's address if different than yours) on page 1. If a joint NYS tax return is involved, and you and your spouse are **not** designating the same representative(s), each spouse must file a separate Form POA-1.

Sole proprietorships — If you run a business as a sole proprietorship, print or type your name, including a dba (doing business as) name if applicable, and mailing address in the spaces provided. Enter your taxpayer identification (ID) number. For NYS tax matters, your taxpayer ID number is your employer identification number (EIN), SSN, or the taxpayer ID number issued by the NYS Tax Department for this business. For NYC tax matters, your taxpayer ID number is your SSN or EIN.

Corporations, partnerships, limited liability companies (LLC), or associations — Enter the legal name, EIN, and business address.

Trusts — Enter the name and EIN of the trust, and the name, title, and address of the trustee.

Estates — Use Form ET-14, *Estate Tax Power of Attorney*, for all estate tax matters.

2. Representative information

Enter each representative's name, mailing address (including firm name, if any), telephone number, fax number, New York tax preparer registration identification number (NYTPRIN) if applicable, and e-mail address. Only individuals may be named as representatives. You may appoint more than one individual to represent you. You may not appoint a firm to represent you.

All representatives appointed will be deemed to be **acting severally**, unless Form POA-1 clearly indicates that all representatives are required to **act jointly**.

Attach additional sheets if necessary.

3. Tax matter(s)

Enter the tax type (personal income, corporation, sales, etc.). **Do not** use this form for tax matters involving **estate tax** (see *Estates*). You may enter more than one tax type. Also enter the tax year(s) or tax period(s), or transaction(s) covered by this POA. If applicable, enter the notice, assessment, or Audit ID number(s) in the last column.

If you designate only a specific tax and no tax year or period, the POA will apply to all tax years and periods. If you designate only a specific tax year or period and not a specific tax type, the POA will apply to all tax types for the designated tax year or period. If you do not designate either a tax type or a tax period the POA will apply to all taxes and all periods.

Certain taxes, like the real estate transfer tax, do not have a tax period or year, but are based on a specific transaction. In that situation, enter the date of conveyance in the *Tax year(s), period(s), or transaction(s)* column.

Examples:

1. You receive an assessment for unpaid personal income taxes for tax year 2007. Your records indicate that it is due to an uncredited overpayment from your 2006 taxes. You are designating POA to the representative for a specific tax type, tax years and assessment.
2. You want your representative to handle all tax matters for the years you had an S corporation in New York.
3. You want your representative to handle the transfer of real estate in New York City which occurred on July 10, 2008.

Type(s) of tax(es) (may enter more than one)	Tax year(s), period(s), or transaction(s)	Notice/ assessment/Audit ID number(s)
1 Personal income tax	2006, 2007	9999999999
2	2000, 2001, 2002	
3 NYC real property transfer tax NYS real estate transfer tax	July 10, 2008	

Limitations — This POA authorizes the representative(s) you appointed to act for you for the tax matter(s) indicated with the exception of signing returns or delegating authority. You must sign the specific authorization line if you want your representative(s) to sign tax returns for you or if you want your representative(s) to have the authority to delegate his/her/their authority to someone else. If you intend to limit the authority in any other way, mark an **X** in the box and attach a complete explanation (signed and dated), stating the specific restrictions. A representative named in Form POA-1 may delegate the powers given to him/her only if the taxpayer(s) specifically authorizes delegation by signing on the line indicated in section 3. A representative does not need the consent of any other representative to make a delegation, unless the taxpayer(s) has specified otherwise.

4. Retention/revocation of prior power(s) of attorney

This POA only applies to tax matters administered by the NYS Tax Department, the NYC Department of Finance, or both. Executing and filing this POA with an agency revokes all POAs previously executed and filed with that agency for the same tax matter(s) and year(s), period(s) or transaction(s) covered by this document. Executing and filing this POA does not revoke any other POA, including a POA executed under the General Obligations Law, for matters not listed on this POA. If there is an

existing POA filed with an agency that you **do not** want revoked, attach a signed and dated copy of each POA you want to remain in effect and mark an **X** in the box on this POA form.

You may not **partially** revoke a previously filed POA that applies to tax matters administered by the NYS Tax Department, the NYC Department of Finance, or both. If a previously filed POA appoints more than one representative and you do not want to retain **all** the representatives on that previously filed POA, you must indicate on the new POA the representative(s) you want to retain.

If you want to revoke an existing POA filed with an agency and do not want to name a new representative, send a copy of the previously executed POA to the office in which a matter is pending. Write **Revoked** across the copy of the POA, and sign and date the form. If you do not have a copy of the POA you want to revoke, send a statement to the office where you filed the POA. The statement of revocation must indicate that the authority of the POA is revoked, and must be signed and dated by the taxpayer(s). Also, the name and address of each recognized representative whose authority is revoked must be listed.

A representative can withdraw from representing you by filing a statement with the office where the POA was filed. The statement must be signed and dated by the representative and must identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing.

Any change to a POA filed with one agency does not change the POA filed with another agency. If a POA covers one or more tax matters administered by the NYS Tax Department and one or more tax matters administered by the NYC Department of Finance, you must notify each agency separately in writing of any and all changes to a POA.

5. Notices and certain other communications

Statutory notices and certain other communications involving tax matters will be sent to only **one** representative, the **first** representative listed, unless you indicate a different representative on the form. If you do not want notices and certain other communications to go to any of your representatives, write **None**.

6. Taxpayer signature

Form POA-1 must be signed by the taxpayer(s) or by an individual who is authorized to execute the POA on behalf of the taxpayer(s). The taxpayer(s) or the taxpayer's representative may be required to provide identification and evidence of authority to sign this POA. **If not signed and dated, this POA will be returned.**

Individuals — If a joint tax return has been filed and both spouses will be represented by the same individual(s), both must sign Form POA-1 unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. If, however, a joint tax return has been filed and both spouses will be represented by different individuals, each taxpayer must execute his or her own POA on a separate Form POA-1.

Corporations — The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form POA-1.

Partnerships — If the POA is executed on behalf of the partnership only, it must be signed by a partner authorized to act for the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

Limited liability companies (LLCs) — If the POA is executed on behalf of the LLC only, it must be signed by any member or manager duly authorized to act for the LLC, who must certify that he or she has such authority.

Fiduciaries — In matters involving fiduciaries under agreements, declarations, or appointments, Form POA-1 must be signed by all of the fiduciaries unless it can be established that fewer than all fiduciaries have the authority to act in the matter under consideration. Include evidence of the authority of the fiduciaries to act when filing Form POA-1.

Others — Form POA-1 must be signed by the taxpayer(s) or by an individual having the authority to act in the interest of the taxpayer(s).

7. Acknowledgment or witnessing the power of attorney

Form POA-1 must be acknowledged by the taxpayer(s) before a notary public or witnessed by **two** disinterested individuals who must also sign and date this form. **Notary public:** affix stamp (or other indication of your notary authority).

Exception: Acknowledgment or witnessing will **not** be required if the appointed representative is licensed to practice in NYS as an attorney-at-law, certified public accountant, public accountant, or is a NYS resident enrolled as an agent to practice before the Internal Revenue Service (IRS).

8. Declaration of representative(s) (to be completed by each representative)

In the *Designation(s)* column, each representative must enter the number(s) describing his/her profession or capacity to represent the taxpayer(s) listed on page 1 of Form POA-1. If the representative enters **6** for *other*, that representative must indicate in the space provided at number 6 his/her relationship or capacity to represent the taxpayer(s). If the representative is a professional but **not** licensed to practice in NYS, indicate in the space provided at number 6 the representative's professional designation and the state in which he/she is licensed, such as *Florida attorney*. If more than one representative is listed as *other*, indicate the relationship or capacity for each representative by name. Each representative must sign and date the declaration and include his/her federal preparer tax identification number (PTIN), SSN, or EIN. If this declaration is **not completed in its entirety** by each representative, **the POA will be returned**. Attach additional sheets, if necessary.

For additional information, see the regulations relating to representation before:

- the **Division of Taxation**, see Title 20 of the Codes, Rules and Regulations of the State of New York, section 2390.1;
- the **Bureau of Conciliation and Mediation Services of the Division of Taxation**, see Title 20 of the Codes, Rules and Regulations of the State of New York, section 4000.2;
- the **New York State Tax Appeals Tribunal**, see Title 20 of the Codes, Rules and Regulations of the State of New York, section 3000.2;
- the **New York City Department of Finance**, see Title 19 of the Rules of the City of New York, Chapter 27;
- the **New York City Department of Finance Conciliation Bureau**, see Title 19 of the Rules of the City of New York, Chapter 38; or
- the **New York City Tax Appeals Tribunal**, see Title 20 of the Rules of the City of New York.

Representation by former government employees

The New York State Ethics in Government Act and section 2604(d) of Chapter 68 of the New York City Charter bar a government employee from appearing or practicing before his/her former agency for two years if a state agency, or one year if a city agency, after leaving public service, and prohibit for life his/her participation in any matter that he/she was directly and personally involved with while a government employee.

Privacy notification — The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 9, 9-A, 11, 12-A, 13-A, 18, 20, 20-A, 21, 21-A, 22, 26, 26-A, 26-B, 28, 29, 30, 30-A, 30-B, 31, and 31-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees (and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers) is provided to certain state agencies for research purposes, to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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