New York State Department of Taxation and Finance

Power of Attorney

New York State Department of Taxation and Finance
and New York City Department of Finance

Please read the instructions for this form, Form POA-1-I, before completing. These instructions explain how the information entered on this power of attorney will be interpreted and the extent of the powers granted.

FINANCE NEW•YORK

1. Taxpayer information (Taxpayer(s) must sign and date this form - please print or type)

Taxpayer(s) name *(if joint income tax return, enter both names)*			Taxpayer's EIN or SS number
Mailing address			Spouse's SS number *(if applicable)*
City, village, town, or post office	State	ZIP code	State of incorporation *(if applicable)*

The taxpayer(s) named above appoints the person(s) named below as his/her/its attorney(s)-in-fact:

2. Representative information (Representatives must sign and date this form on back)

Representative's name	Mailing address *(include firm name, if any)*	Telephone and fax number

to represent the taxpayer(s) in connection with the following tax matter(s):

3. Tax matters (For estate tax matters, use Form ET-14 instead of this form)

Type(s) of tax(es) (may enter more than one)	Tax year(s), period(s), or transaction(s)	Notice/assessment number(s)

with full power to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matter(s), except for signing tax returns or delegating his or her authority (unless authorized below). If you **do not** want any of the above representative(s) to have full power as described above, check this box and attach a signed and dated explanation. ..... ▶ ☐

I/we authorize the above representative(s) to sign tax returns for tax matters indicated above: (sign here): _____

I/we authorize the above representative(s) to delegate his or her authority to another (sign here): _____

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

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file for the same tax matter(s) and year(s), period(s), or transaction(s) covered by this document. Filing with one agency does not constitute filing with any other agency. If you **do not** want to revoke a prior power of attorney, check this box. Attach a copy of any power of attorney you want to remain fully in effect with the appropriate agency ..... ▶ ☐

5. Notices and certain other communications

In those instances where statutory notices and certain other communications involving the above tax matter(s) are sent to a representative, these documents will be sent to the first representative named above. If you **do not** want notices and certain other communications sent to the first representative named above, enter the name of the representative designated above (or on the attached power of attorney previously filed and remaining in effect) that you want to receive notices, etc. _____

6. Taxpayer's signature

If a joint New York State income tax return was filed and both spouses request the same representative(s), both husband and wife must sign below.

If the taxpayer named above is other than an individual: I certify that I am acting in the capacity of a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary on behalf of the taxpayer, and that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature	Taxpayer's telephone and fax number	Date
Type or print name of person signing this form if not the taxpayer(s) named above		Title, if applicable
Spouse's Signature	Spouse's telephone and fax number	Date

(affix corporate seal, if applicable)

7. Acknowledgment or witnessing the power of attorney

This Power of Attorney must be acknowledged before a notary public **or** witnessed by **two** disinterested individuals, unless the appointed representative is licensed to practice in New York State as an attorney-at-law, certified public accountant, or public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

The person(s) signing as the above taxpayer(s) appeared before us and executed this power of attorney.

Name of witness *(print and sign)*	Date	Name of witness *(print and sign)*	Date
Mailing address of witness *(please type or print)*		Mailing address of witness *(please type or print)*	

Acknowledgment — individual

State of ss:
County of
On this day of , ,
before me personally came,

to me known to be the person(s) described in the foregoing *Power of Attorney*; and he/she/they acknowledged that he/she/they executed the same.

Acknowledgment — corporate

State of ss:
County of
On this day of , ,
before me personally came,
to me known, who, being by me duly sworn, did say that he/she resides at *(insert address)* ;
that he/she is the of
, the corporation described in the foregoing *Power of Attorney;* and that he/she/they signed his/her/their name(s) thereto by authority of the board of directors of said corporation.

Signature of notary public	Date	Signature of notary public	Date

Notary public: affix stamp (or other indication of notary's authority).

Notary public: affix stamp (or other indication of notary's authority).

Acknowledgment — limited liability company

State of ss:
County of
On this day of , ,
before me personally came,
to me known, who, being by me duly sworn, did say that he/she/they/it reside(s) at *(insert address)* ;
that he/she/they is (are) a member(s) or manager(s) of ,
the limited liability company described in the foregoing *Power of Attorney*; and that he/she/they is (are) empowered to and did execute the same.

Acknowledgment — partnership/LLP

State of ss:
County of
On this day of , ,
before me personally came,
to me known, who, being by me duly sworn, did say that he/she/they/it reside(s) at *(insert address)* ;
that he/she/they is (are) a partner(s) of ,
the partnership described in the foregoing *Power of Attorney*; and that he/she/they is (are) empowered to and did execute the same.

Signature of notary public	Date	Signature of notary public	Date

Notary public: affix stamp (or other indication of notary's authority).

Notary public: affix stamp (or other indication of notary's authority).

8. Declaration of representative *(to be completed by representative)*

I agree to represent the above-named taxpayer(s) in accordance with this power of attorney.

I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2604(d) of the New York City Charter restricting appearances by former government employees before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am *(indicate all that apply)*:

1 an attorney-at-law licensed to practice in New York State
2 a certified public accountant duly qualified to practice in New York State
3 a public accountant enrolled with the New York State Education Department
4 an agent enrolled to practice before the Internal Revenue Service
5 an employee not a corporate officer (if the taxpayer is a corporation)
6 other

Designation (use number(s) from above list)	Representative's preparer tax identification number (**PTIN**), social security number, or employer identification number	Signature	Date

New York State Department of Taxation and Finance

New York State Department of Taxation and Finance
New York City Department of Finance

Instructions for Form POA-1
Power of Attorney

FINANCE NEW•YORK

General instructions

Purpose of form. 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 matters.* 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 or she 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. See *Limitations* below. **Please note:** Authorizing someone to represent you by a power of attorney does not relieve you of your tax obligations.

Form POA-1, *Power of Attorney,* will not be required when an individual appears with the taxpayer or with an individual who is authorized to act on behalf of the taxpayer. 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.

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 power of attorney. If a fiduciary wants to authorize an individual to represent or act on behalf of the entity, a power of attorney 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 in which a matter is pending. If this power of attorney covers one or more tax matters administered by New York State and one or more tax matters administered by New York City, 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

Individuals. Print or type your name, social security number, and mailing address in the space provided. If a joint New York State income tax return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and social security number, and your spouse's address (if different than yours). If a joint New York State income 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.

Corporations, partnerships, limited liability companies, or associations. Enter the name, employer identification number (EIN), and business address.

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

Estates. Use New York State Form ET-14, *Estate Tax Power of Attorney.*

2. Representative information

Enter your representative's name, mailing address (including firm name if applicable), telephone number, and fax number, if applicable. Only individuals may be named as representatives. 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.

3. Tax matters

Enter the tax type (personal income, unincorporated business tax, corporation, sales, etc.). You may enter more than one tax type. Next enter the tax year(s) or tax period(s), or transaction(s) covered by this power of attorney. If applicable, enter the notice or assessment number(s) in the last column.

If you designate only a specific tax and no tax year or period, the power of attorney 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 power of attorney 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 power of attorney 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 box specified for tax year(s), period(s), or transaction(s).

Examples:

1. You receive an assessment for unpaid personal income taxes for tax year 1997. You feel that it is due to an uncredited overpayment from your 1996 taxes. You are designating power of attorney to the representative for a specific tax type, tax years and assessment.
2. You want your representative to handle the tax matters for your unincorporated business in New York City for tax year 1999.
3. You want your representative to handle the transfer of real estate in New York City which occurred on July 10, 1999.
4. You want your representative to handle all tax matters for the years you had an S-corporation in New York.

	Type(s) of tax	Tax year(s), period(s), or transaction(s)	Notice/ assessment number
1	Personal income tax	1996, 1997	99999999999
2	NYC unincorporated business tax	1999	
3	NYC real property transfer tax NYS real estate transfer tax	July 10, 1999	
4		1989, 1990, 1991, 1992	

Limitations. This power of attorney authorizes the representative(s) you appointed to act for you for the tax matters indicated with the exception of signing returns or delegating authority. You must sign the specific authorization line if you want your representative to sign tax returns for you or if you want your representative to have the authority to delegate his or her authority to someone else. If you intend to limit the authority in any other way, check the box. 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 or 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 representatives to make a delegation.

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

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file for the same tax matters and year(s), period(s), or transaction(s) covered by this form. If there is an existing

power of attorney that you do not want to revoke, check the box on this line and attach a signed and dated copy of each power of attorney you want to remain in effect.

You may not **partially** revoke a previously filed power of attorney. If a previously filed power of attorney has more than one representative and you do not want to retain **all** the representatives on that previously filed power of attorney, you must indicate on the new power of attorney the representative(s) you want to retain.

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

A representative can withdraw from representation by filing a statement with the office where the power of attorney 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 matters from which the representative is withdrawing.

Remember: Making any changes to Form POA-1 filed with one agency does not make changes to the power of attorney filed with any other agency. If your Form POA-1 covers one or more tax matters administered by New York State and one or more tax matters administered by New York City, you must notify each agency separately of any and all changes to a power of attorney and representatives.

5. Notices and certain other communications

In those instances where statutory notices and certain other communications involving tax matters are sent to a representative, these documents will be sent to only **one** representative. The statutory notices and certain other communications will be sent to 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's signature

Form POA-1 must be signed by the taxpayer or by an individual who is authorized to execute the power of attorney on behalf of the taxpayer. Include acknowledgment or witnessing, if required. The taxpayer, or his, her, or its representative may be required to provide identification and evidence of authority to sign this power of attorney.

Individuals. You must sign and date Form POA-1. If a joint income tax return has been filed and both husband and wife 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 income tax return has been filed and husband and wife will be represented by different individuals, each taxpayer must execute his or her own power of attorney 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. All partners must sign Form POA-1, or, if the power of attorney 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. Every member and manager must sign Form POA-1, or, if the power of attorney is executed on behalf of the limited liability company only, it must be signed by any member or manager duly authorized to act for the limited liability company, 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 or by an individual having the authority to act in the interest of the taxpayer.

You must indicate the date of execution on Form POA-1.

7. Acknowledgment or witnessing the power of attorney

Form POA-1 must be acknowledged 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 notary's authority).**

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

8. Declaration of representative *(to be completed by representative)*

In the first column, each representative must enter the number describing his or her profession or capacity to represent the taxpayer(s) listed on the front of Form POA-1. If the representative enters number 6, for *other,* that representative must indicate in the space provided at number 6, his or her relationship or capacity to represent the taxpayer. For example, if the representative is a family member, he or she must enter his or her relationship, such as *father.* If the representative is a professional **not** licensed to practice in New York State, indicate in the space provided at number 6 the representative's professional designation and the state in which he or 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 or her federal preparer tax identification number (PTIN), social security number, or employer identification number.

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;
- 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, Chapter 1.

Representation for former government employees

The New York State Ethics in Government Act and section 2604(d) of the New York City Charter bar a government employee from appearing or practicing before his or 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 or her participation in any matter that he or 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 Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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.