



# Power of Attorney



**Note:** You may need to use Form POA-1-IND, *Power of Attorney for Individuals*, if you are liable as an individual for taxes.

Read Form POA-1-I, *Instructions for Form POA-1*, before completing. These instructions explain how the information entered on this power of attorney (POA) will be interpreted and the extent of the powers granted.

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

Taxpayer's name	Taxpayer's EIN or SSN	
Mailing address	State of incorporation <i>(if applicable)</i>	
City, village, town, or post office	State	ZIP code

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

## 2. Representative information *(Representative(s) must sign and date this form.)*

Representative's name	Phone number	
Mailing address	Fax number	
City	State	ZIP code
Representative's name	Phone number	
Mailing address	Fax number	
City	State	ZIP code
		Email address

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

## 3. Tax matter(s) — Do not use this form for personal income tax or estate tax matters; see instructions.

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

with full power to receive confidential information and to perform any and all acts that the taxpayer 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, attach a signed and dated explanation and mark an **X** in this box.... ☐


I authorize the above representative(s) to sign tax returns for tax matters indicated above.

Taxpayer's signature: \_\_\_\_\_

I authorize the above representative(s) to delegate his or her authority to another.

Taxpayer's signature: \_\_\_\_\_

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

This power of attorney (POA) only applies to tax matters administered by the New York State Tax Department, the New York City Department of Finance, or both. Executing and filing this POA revokes all powers of attorney previously executed and filed with an agency for the same tax matter(s) and year(s), period(s) or transaction(s) covered by this document. If there is an existing POA 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 this box. ....  ☐

**5. Notices and certain other communications**

In those instances where statutory notices and certain other communications involving the tax matter(s) listed on page 1 are sent to a representative, these documents will be sent to the first representative named in section 2. If you **do not** want notices and certain other communications sent to the first representative, enter the name of the representative designated on page 1 (or on the attached power of attorney previously filed and remaining in effect) that you want to receive notices, etc.

Representative's name: \_\_\_\_\_

If you do not want notices and certain other communications to go to any representative, enter **None** on the line above.

**6. Taxpayer's signature**

If the taxpayer named in section 1 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 phone number	Fax number	Date
Type or print name of person signing this form		Title, if applicable	

Affix corporate seal here, 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, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

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

Signature of witness		Signature of witness	
Name of witness (type or print)	Date	Name of witness (type or print)	Date
Mailing address of witness (type or print)		Mailing address of witness (type or print)	
City	State	ZIP code	City
			State
			ZIP code

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**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.

Signature of notary public

Date

**Notary public:** affix stamp (or other indication of your notary authority)

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**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

**Notary public:** affix stamp (or other indication of your notary authority)

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**Acknowledgment — limited liability company (LLC)**

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 resides at *(insert address)* \_\_\_\_\_;  
that he/she/they/it 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.

Signature of notary public

Date

**Notary public:** affix stamp (or other indication of your notary authority)

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**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 resides 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

**Notary public:** affix stamp (or other indication of your notary authority)

Taxpayer's EIN or SSN

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

I agree to represent the taxpayer named in section 6 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 a former government employee 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(s) (use number(s) from above list)	Representative's PTIN, SSN, or EIN	Signature	Date