



Power of Attorney for Individuals

Read Form POA-1-IND-I, Instructions for Form POA-1-IND, 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.

Important reminder: You must complete and submit all pages when you file this form. Incomplete submissions may invalidate your power of attorney.

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

Table with 4 columns: Taxpayer's name, Spouse's name, Taxpayer's mailing address, Spouse's mailing address, Taxpayer's SSN, Spouse's SSN, City, State, ZIP code.

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

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

Table with 4 columns: Representative's name, Mailing address, City, State, ZIP code, Phone number, Fax number, Email address.

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

3. Tax matters - Do not use for estate tax matters; see instructions.

Table with 3 columns: Type(s) of tax(es), 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(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, attach a signed and dated explanation and mark an X in this box. ....> [ ]

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: \_\_\_\_\_

Taxpayer's SSN

Reminder: You must file all 4 pages

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 of your representatives, enter None on the line above.

Note: The authority evidenced by this power of attorney applies only to the tax matters designated. Section 5-1501B of the General Obligations Law requires that the following CAUTION TO THE PRINCIPAL: and IMPORTANT INFORMATION FOR THE AGENT: information be included on all powers of attorney executed in this state by an individual.

CAUTION TO THE PRINCIPAL:

Your Power of Attorney is an important document. As the "principal," you give the person whom you choose (your "agent") authority to spend your money and sell or dispose of your property during your lifetime without telling you. You do not lose your authority to act even though you have given your agent similar authority.

When your agent exercises this authority, he or she must act according to any instructions you have provided or, where there are no specific instructions, in your best interest. "Important Information for the Agent" at the end of this document describes your agent's responsibilities.

Your agent can act on your behalf only after signing the Power of Attorney before a notary public. You can request information from your agent at any time. If you are revoking a prior Power of Attorney by executing this Power of Attorney, you should provide written notice of the revocation to your prior agent(s) and to the financial institutions where your accounts are located.

You can revoke or terminate your Power of Attorney at any time for any reason as long as you are of sound mind. If you are no longer of sound mind, a court can remove an agent for acting improperly.

Your agent cannot make health care decisions for you. You may execute a "Health Care Proxy" to do this. The law governing Powers of Attorney is contained in the New York General Obligations Law, Article 5, Title 15. This law is available at a law library, or online through the New York State Senate or Assembly websites, www.senate.state.ny.us or www.assembly.state.ny.us.

If there is anything about this document that you do not understand, you should ask a lawyer of your own choosing to explain it to you.

Taxpayer's SSN

Reminder: You must file all 4 pages

### 6. Taxpayer's (principal's) signature

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

Taxpayer's signature		Date
Taxpayer's daytime phone number ( )	Taxpayer's fax number ( )	

Spouse's signature		Date
Spouse's daytime phone number ( )	Spouse's fax number ( )	

### 7. Acknowledgment of the power of attorney for taxpayer(s)

This power of attorney must be acknowledged before a notary public.

#### Acknowledgment

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

#### IMPORTANT INFORMATION FOR THE AGENT:

When you accept the authority granted under this Power of Attorney, a special legal relationship is created between you and the principal. This relationship imposes on you legal responsibilities that continue until you resign or the Power of Attorney is terminated or revoked. You must:

- (1) act according to any instructions from the principal, or, where there are no instructions, in the principal's best interest;
- (2) avoid conflicts that would impair your ability to act in the principal's best interest;
- (3) keep the principal's property separate and distinct from any assets you own or control, unless otherwise permitted by law;
- (4) keep a record or all receipts, payments, and transactions conducted for the principal; and
- (5) disclose your identity as an agent whenever you act for the principal by writing or printing the principal's name and signing your own name as "agent" in either of the following manner: (Principal's Name) by (Your Signature) as Agent, or (your signature) as Agent for (Principal's Name).

You may not use the principal's assets to benefit yourself or give major gifts to yourself or anyone else unless the principal has specifically granted you that authority in this Power of Attorney or in a Statutory Major Gifts Rider attached to this Power of Attorney. If you have that authority, you must act according to any instructions of the principal or, where there are no such instructions, in the principal's best interest.

Taxpayer's SSN
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**Reminder:** You must file all 4 pages

You may resign by giving written notice to the principal and to any co-agent, successor agent, monitor if one has been named in this document, or the principal's guardian if one has been appointed. If there is anything about this document or your responsibilities that you do not understand, you should seek legal advice.

Liability of agent:

The meaning of the authority given to you is defined in New York's General Obligations Law, Article 5, Title 15. If it is found that you have violated the law or acted outside the authority granted to you in the Power of Attorney, you may be liable under the law for your violation.

**8. Declaration of representative (agent) (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 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):

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li><b>1</b> an attorney-at-law licensed to practice in New York State</li> <li><b>2</b> a certified public accountant duly qualified to practice in New York State</li> <li><b>3</b> a public accountant enrolled with the New York State Education Department</li> </ul> | <ul style="list-style-type: none"> <li><b>4</b> an agent enrolled to practice before the Internal Revenue Service</li> <li><b>5</b> an employee not a corporate officer (if the taxpayer is a corporation)</li> <li><b>6</b> other: _____</li> </ul> |
|---|--|

Designation(s) <i>(use number(s) from above list)</i>	Representative's PTIN, SSN, or EIN	Signature	Date

**9. Acknowledgment of representative's signature**

**Acknowledgment**

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 declaration of representative, and he/she/they acknowledged that he/she/they executed the same.

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

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**Important reminder:** You must complete and submit **all** pages when you file this form. Incomplete submissions may invalidate your power of attorney.



# Instructions for Form POA-1-IND

## Power of Attorney for Individuals

### General information

**Purpose of form** — Use Form POA-1-IND as evidence that the individual(s) named as representative(s) has the authority to obligate, bind, or appear on your behalf for the following tax matters administered by the New York State (NYS) Tax Department, the New York City (NYC) Department of Finance, or both:

- personal income tax matters;
- tax matters where you are liable as an individual, such as NYS real estate transfer tax, mortgage recording tax, NYC real property transfer tax, or NYC unincorporated business tax; or
- tax matters where you are liable as a responsible person for taxes such as withholding tax, sales and use tax, or motor fuel tax.

Use **Form POA-1, Power of Attorney**, when the individual(s) named as representative(s) has the authority to obligate, bind, or appear on behalf of a business or other entity.

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

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 (POA). See **Limitations**. **Note:** Authorizing someone to represent you by a POA does not relieve you of your tax obligations.

Form POA-1-IND 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. In addition, Form POA-1-IND 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 POA. If a fiduciary wants to authorize an individual to represent or act on behalf of the entity, a POA must be filed and signed by the fiduciary acting in the position of the taxpayer.

**Filing Form POA-1-IND** — File the original Form POA-1-IND 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-IND must be filed with each agency. A photocopy or facsimile transmission (fax) is also acceptable. Form POA-1-IND 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-IND.

### Specific instructions

#### 1. Taxpayer information

Print or type your name, social security number (SSN), and mailing address in the space provided. Enter **your** SSN on all pages. If a joint NYS income 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 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-IND.

#### 2. Representative information

Enter your representative's name, mailing address (including firm name, if applicable), telephone number, fax number, and email address,

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-IND clearly indicates that all representatives are required to **act jointly**.

#### 3. Tax matter(s)

Enter the tax type (personal income, NYS real estate transfer tax, NYC real property transfer tax, or mortgage recording tax, etc.). 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 situations where you are liable as an individual (that is, not on behalf of a business or other entity) 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 where you are liable as an individual.

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 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	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 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, 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-IND 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 representative to make a delegation.

#### 4. Retention/revocation of prior powers 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. 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's (principal's) signature

You must sign and date Form POA-1-IND or it must be signed by an individual who is authorized to execute the POA on your behalf. The taxpayer or his or her representative may be required to provide identification and evidence of authority to sign this POA.

If a joint income tax return has been filed and both spouses will be represented by the same individual(s), both must sign Form POA-1-IND 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 both spouses will be represented by different individuals, each taxpayer must execute his or her own POA on a separate Form POA-1-IND.

**Fiduciaries** — In matters involving fiduciaries under agreements, declarations, or appointments, Form POA-1-IND 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-IND.

**Others** — Form POA-1-IND 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-IND.

## 7. Acknowledgment of the power of attorney for taxpayer(s)

Form POA-1-IND must be acknowledged before a notary public.  
**Notary public:** affix stamp (or other indication of your notary authority).

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

In the *Designation(s)* column, each representative must enter the number describing his or her profession or capacity to represent the taxpayer(s) listed on page 1 of Form POA-1-IND. If the representative enters **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 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 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), SSN, or EIN.

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, Chapter 1.

## 9. Acknowledgement of representative's signature

Form POA-1-IND must be acknowledged before a notary public.  
**Notary public:** affix stamp (or other indication of your notary authority).

## Representation by 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 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.