

Power of Attorney

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



FINANCE
NEW YORK

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.

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

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

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 <i>(include firm name, if any)</i>	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

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 <i>(print and sign)</i>	Date	Name of witness <i>(print and sign)</i>	Date
Mailing address of witness <i>(please type or print)</i>		Mailing address of witness <i>(please type or print)</i>	

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

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

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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)*:

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