

Power of Attorney

▶ See instructions on reverse side.

| Part 1 | | FOR DOR USE ONLY |
|---|-----------------------------|---|
| (Please type or print) | Taxpayer(s) name(s) | Social security number(s) |
| | Address (number and street) | Federal identification number |
| | City, state, and ZIP code | Telephone number () |
| Part 2 hereby appoint(s) the following individual(s) | | Routing: From To <input type="checkbox"/> AUD <input type="checkbox"/> <input type="checkbox"/> COMP <input type="checkbox"/> <input type="checkbox"/> APP <input type="checkbox"/> <input type="checkbox"/> PROC <input type="checkbox"/> <input type="checkbox"/> _____ <input type="checkbox"/> _____ |

| Name | Address | Telephone Number |
|------|---------|------------------|
| | | () |
| | | () |
| | | () |

as attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue for the tax matter(s) specified in Part(s) 3a and 3b.

| Part 3a | Type of Tax | Wisconsin I.D. Number for Tax Checked | ▶ Tax Year(s) or Period(s) Covered |
|--------------------------|---------------------------------------|---------------------------------------|------------------------------------|
| <input type="checkbox"/> | Individual Income Tax | | |
| <input type="checkbox"/> | Corporation Franchise or Income Tax | | |
| <input type="checkbox"/> | Sales/Use Tax | | |
| <input type="checkbox"/> | Withholding Tax | | |
| <input type="checkbox"/> | Other (list type of tax/matter) _____ | | |

Part 3b Complete if Power of Attorney is limited to:

Field/office audit matters Appeal of notice dated _____
 All delinquent tax matters Other _____

Part 4 Exclusions – Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and the power to perform on behalf of the taxpayer(s) any and all acts with respect to the above tax matters **except for the following specifically excluded acts:**

Attorney-in-fact is **not** authorized to inspect tax returns/reports
 Attorney-in-fact is **not** authorized to to receive notices, assessments, determinations, redeterminations, tax forms, billings, refunds, communications and correspondence containing confidential information
 Attorney-in-fact is **not** authorized to represent the taxpayer(s) at conferences and hearings
 Attorney-in-fact is **not** authorized to execute waivers extending the statutory period of assessment or collection of taxes
 Attorney-in-fact is **not** authorized to execute other acts _____

Part 5

Send notices and other written communications to:

Taxpayer(s)
 Attorney-in-fact

Note: Duplicate copies of computer generated sales, withholding and delinquent tax notices and other written communications cannot be issued due to current system restraints. In such cases the notices and other written communications will only be sent to the Attorney-in-fact.

Part 6

This Power of Attorney revokes all prior Powers of Attorney on file with the Wisconsin Department of Revenue with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address, or refer to attached copies of prior powers of attorney)

Part 7

I understand that the execution of this Power of Attorney does not relieve me of personal responsibility for correctly and timely reporting and paying taxes, or from the penalties for failure to do so, all as provided for under Wisconsin tax law.

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer:

| | | |
|----------------------|------------------|-----------------|
| _____ (Signature) | _____ (Title) | _____ (Date) |
| _____ (Signature) | _____ (Title) | _____ (Date) |

This Power of Attorney is not valid unless signed by the individual(s), corporate officer, partner or fiduciary. Refer to instructions on reverse side.

INSTRUCTIONS FOR FORM A-222

A Power of Attorney (Form A-222), or other written authorization, executed by the taxpayer is required by the Wisconsin Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect certain tax information. Use of Form A-222 is not mandatory, however, a substitute form must reflect the information that would be provided on Wisconsin Form A-222. Photocopies and FAX copies of Form A-222 are acceptable. The FAX number for the Department of Revenue is (608) 267-0834.

The Power of Attorney requirement applies to income, franchise, alternative minimum, withholding, gift, state and county sales and use, inheritance, estate, motor vehicle fuel, general aviation fuel, alcohol beverages, drug, cigarette and tobacco products, and other tax matters of individuals, partnerships and corporations, including (S) corporations, and to recycling fees, property tax deferral loans, and homestead and farmland preservation credit matters.

When the representative is accompanied by the taxpayer or, if the taxpayer is a corporation, by an officer or authorized employe of the corporation, a Power of Attorney is not required for the taxpayer's representative to inspect confidential information or to represent the taxpayer at conferences. Also, a Power of Attorney is generally not required for a trustee, receiver, guardian, administrator or executor of an estate, or a representative appointed by a court.

HOW TO COMPLETE FORM A-222

Part 1 — Taxpayer Information

- A. For individuals: Enter your name, address, social security number, and telephone number in the space provided. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours. A federal identification number is not required for individuals.
- B. For a corporation or partnership: Enter the name, business address, federal identification number, and telephone number.
- C. For a trust: Enter the name, title, address, and telephone number of the fiduciary, and the name and federal identification number of the trust.
- D. For an estate: Enter the name, title, address, and telephone number of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the federal identification number if the estate has one and the decedent's social security number.
- E. For any other entity: Enter the name, business address, federal identification number, and telephone number.

Part 2 — Appointee

Enter the name, address, and telephone number of each individual appointed as attorney-in-fact.

Part 3a — Tax Matters and Years or Periods

In the columns provided, identify the type(s) of tax this Power of Attorney authorization applies to by checking the appropriate box(es). Enter your Wisconsin identification number for each type of tax checked, and the years or periods for which the Power of Attorney is granted. The word "All" for taxes or periods is not specific enough. The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted for an indefinite period of time. If the matter relates to estate or inheritance tax, enter the date of the taxpayer's death instead of the year or period.

Examples:

Individual Income Tax 1989
Corporation Franchise/Income Tax 1985-1989
Sales Tax - First and Second Quarter 1990
Withholding Tax - January 1, 1990, until further notice.
Other — Homestead Credit Claim — 1989

Part 3b — Limited Power of Attorney

If you wish to have this Power of Attorney apply only to specific issues, check the appropriate box and complete the line when provided.

Examples:

Private Letter Ruling
Revocation Hearing
Claim For Refund

Complete part 3a even though you are completing part 3b.

Part 4 — Exclusions

When the taxpayer does not want to grant complete authority to the attorney-in-fact, excluded acts should be identified by checking the appropriate box. If you check the "other acts" box, enter the excluded acts on the line provided. *Do not* line out portions of the exclusions listed. All computer generated mailings sent from the Sales, Withholding, and delinquent tax systems are sent to one address, to either the taxpayer or to the attorney-in-fact.

Part 5 — Mailing of Notices and Written Communications

Check the applicable box(es) to have notices and other written communications addressed and sent to the taxpayer and/or the taxpayer's attorney-in-fact. If more than one representative is listed in Part 2, indicate with an asterisk (*) in front of the name, who should receive the notices and other written communications. Note: duplicate copies of computer generated sales, withholding, and delinquent tax notices and other written communications, etc. cannot be issued due to current system restraints.

Part 6 — Revoking a Power of Attorney

By filing a new Form A-222 all prior Powers of Attorney filed with the Department of Revenue for the same matters and years or periods are revoked unless specifically stated otherwise on the line provided.

Part 7 — Signature of Taxpayer(s)

The Power of Attorney form must be signed by the taxpayer; a signature stamp is not acceptable.

A. Signature of Taxpayer:

1. For individuals: If a joint return is involved and both husband and wife will be represented by the same individual(s), both spouses must sign the Power of Attorney. If they are to be represented by different individuals, each spouse may execute his or her own Power of Attorney.
2. For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
3. For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.

B. Date: The Power of Attorney should be dated when signed. The beginning effective date for department action will be the department's receipt date and the Power of Attorney will remain in effect until the department is otherwise notified in writing.