



Power of Attorney



Read instructions on the back before completing this form. For estate tax matters, use Form ET-14, Estate Tax Power of Attorney. Filing Form POA-1 does not automatically revoke any previously filed powers of attorney (POAs), but may affect who receives mailings.

1. Taxpayer information (taxpayers must sign and date this form in section 5)

Form section 1: Taxpayer information. Fields include Taxpayer's name, Spouse's name, Mailing address, City, State, ZIP code, and Country.

2. Representative information (special conditions may apply; see instructions)

Form section 2: Representative information. Fields include Primary individual representative name, Firm name, Telephone number, Mailing address, City, State, ZIP code, Country, Email address, Title or profession, PTIN, SSN, or EIN, and NYTPRIN.

3. Mailings

We will send copies of notices and other communications related to the matters authorized in section 4 to the primary individual representative listed above. If you want them sent to a different representative who has a POA on file for the same matters, enter that individual's name below.

Name of representative to receive copies of notices and other communications: _____

4. Authority granted

The taxpayers named in section 1 appoint the individuals named in section 2 to act as their representatives with full authority to receive confidential information and to perform any and all acts the taxpayers can perform, unless limited below, in connection with the following matters. Your appointed representatives will not have the authority to sign tax returns or delegate their authority to another individual unless specifically authorized below.

Mark an X in all boxes that apply. If this section is left blank, this POA will cover all tax types for all tax periods.

Table with 4 columns: Tax type, Years, periods, or transaction, Tax type, Years, periods, or transaction. Rows include All, Corporation, Partnership/LLP/LLC, Personal Income, Sales and Use, Withholding, and Other (explain).

Mark an X in the box if this POA is for: [] An offer in compromise (OIC) case [] A conciliation conference or Tax Appeals hearing

I want to limit the authority granted by this POA as follows (explain): _____

I have other POAs on file for the specific matters identified above and want to revoke all of these other POAs []

I authorize the representatives in section 2 to do the following:

[] Sign tax returns (including refund/credit applications) on my behalf [] Delegate his/her/their authority to another individual

5. Taxpayer signature

I certify, under penalty of perjury, that I am the taxpayer named in section 1, or a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary acting on behalf of the taxpayer, and that I have the authority to execute this POA.

Form section 5: Taxpayer signature. Fields include Signature, Print or type name (and title, if applicable), Date, Telephone number, and Spouse's signature (required if spouse listed in section 1).

▶ IF NOT SIGNED AND DATED, THIS POA WILL NOT BE PROCESSED.

See instructions on back for Where to send Form POA-1.

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