

Authorized Representative Declaration (Power of Attorney)

INSTRUCTIONS: Use this form to authorize the Michigan Department of Treasury to communicate with a named individual or entity acting on your behalf. Also use this form to designate a representative to receive copies of correspondence regarding a particular tax dispute (other than City Income Tax). All information designated as "required" must be supplied for this authorization to be effective.

PART 1: TAXPAYER OR DEBTOR INFORMATION		
Taxpayer's Name and Address (Required) If a business, include any DBA, trade or assumed name. If filing joint return, include spouse's name.	FEIN, ME or TR Number (Required for business taxes)	
	Taxpayer's Social Security Number (Required if no FEIN ME or TR Number listed)	Spouse's Social Security Number
Taxpayer's E-mail Address	Daytime Telephone Number (Required)	Fax Number

PART 2: REVOCATION OF AUTHORITY
To revoke the authority of your current representative, check the applicable box in this section. Check only ONE box.
<input type="checkbox"/> I revoke all prior authorizations. I will represent myself.
<input type="checkbox"/> I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5. I will represent myself.
<input type="checkbox"/> I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5 and appoint a new representative in Part 3 who is authorized under Part 4 and/or 5.

PART 3: REPRESENTATIVE APPOINTMENT		
Your representative may be an entity or an individual. If you designate an entity you must also provide an individual as a contact. If no start date is indicated the authorization is effective as of the date this form is signed. If no expiration date is indicated the authorization is effective until revoked.		
Authorized Representative's Name and Address (Required)	Contact Name (Required if an entity is named)	
	Telephone Number (Required)	Fax Number
	Authorization Start Date (mm/dd/yyyy)	Authorization Expiration Date (mm/dd/yyyy)
	Authorized Representative's E-mail Address	

PART 4: TYPE OF AUTHORITY							
If you check a box, you authorize your representative to act in that capacity.							
<input type="checkbox"/> 1. Receive and inspect confidential information (upon request only). (To have your representative receive copies of all future letters and notices involving a tax dispute [other than City Income Tax], you must complete Part 5.)							
<input type="checkbox"/> 2. Make oral or written presentation of fact or argument.							
<input type="checkbox"/> 3. Sign returns.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left; padding: 2px;">You may restrict authority in boxes 1-4 to a specific matter (Not required)</th> </tr> <tr> <td style="padding: 2px; width: 60%;">Tax Type, Debt or Fee</td> <td style="padding: 2px;">Year(s) or period(s)</td> </tr> <tr> <td style="padding: 2px; height: 20px;"></td> <td style="padding: 2px;"></td> </tr> </table>	You may restrict authority in boxes 1-4 to a specific matter (Not required)		Tax Type, Debt or Fee	Year(s) or period(s)		
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Tax Type, Debt or Fee	Year(s) or period(s)						
<input type="checkbox"/> 4. Enter into agreements.							
<input type="checkbox"/> 5. All of the above.							

PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax)
<input type="checkbox"/> By checking this box, you are directing Treasury to send a copy of all future notices and letters involving a particular tax dispute to your representative named in Part 3 under section 8 of the Revenue Act (MCL205.8). This dispute is for year(s) or period(s) _____ and Tax (income tax, sales tax, use tax, etc.) _____ (Tax and year(s) or period(s) are both required if this box is checked.)

PART 6: TAXPAYER OR DEBTOR AUTHORIZATION			
By signing this form, I authorize Treasury to communicate with my representative consistent with the authority granted.			
Signature (Required)	Print Name (Required)	Title (Required if a business)	Date (Required)
Spouse's Signature	Print Name	Title	Date (Required if spouse signs)

TREASURY USE ONLY		
<input type="checkbox"/> Accepted <input type="checkbox"/> Rejected	Division Name	Reviewer Initials

Purpose

Use the *Authorized Representative Declaration (Power of Attorney)* (Form 151) to authorize the Michigan Department of Treasury (Treasury) to communicate with a named individual or entity acting on your behalf. This form may also be used to revoke your representative's authority or to designate a representative to receive letters and notices regarding a particular tax dispute.

Required information. If a box includes the word "Required," you must provide the information. If a box does not contain the required information, the form is invalid and you will be notified by letter.

Part 2: Revoking the authority of a representative. Complete Part 2 if you want to revoke your representative's authority in whole or in part or all prior authorizations. After you revoke your representative's authority, you may represent yourself, or you may appoint a new representative.

Part 3: Appointing an entity as your representative. If you appoint an entity as your representative, then any individual within that entity is authorized to act on your behalf. For example, if you appoint the XYZ Law Firm as your representative, any attorney or paralegal from that firm is authorized to act on your behalf. The "Contact Name" is only to ensure that information sent to the entity is directed to the individual overseeing your representation. The contact name is NOT your sole authorized representative. To appoint an entity, write in the Name and Address box (for example):

XYZ Law Firm
1234 Street
City, State, ZIP Code

Appointing an individual as your representative. If you appoint a specific individual as your representative, then only that individual is authorized to act on your behalf. Treasury will only discuss with or disclose information to that individual. For example, if a specific attorney at the XYZ Law Firm is named as your representative, Treasury will not discuss with or disclose information to any other attorney or paralegal at the same firm. To appoint an individual, write in the Name and Address box (for example):

Lynn Lee
XYZ Law Firm
1234 Street
City, State, ZIP Code

Part 4: Type of authority: General or limited. You may grant your representative general or limited authority to act on your behalf. The actions that your representative may take will depend on the boxes that you check in Part 4. Confidential information (box 1) will only be provided upon request; Treasury will not automatically send confidential information to your representative. If you check box 5 in Part 4, you are granting your representative general authority to act on your behalf regarding any tax return and any debt. However, granting your representative general authority does not give the representative the right to receive future copies of letters and notices unless Part 5 is also completed.

Part 5: Requesting copies of letters and notices with respect to a tax dispute.

NOTE: This part does not apply to City Income Tax.

If you complete Part 5, you must identify on the line in Part 5 a single tax matter that is in dispute. The dispute may cover more than one tax period or year. If you have more than one dispute with Treasury and want your representative to receive copies of future notices and letters with respect to those additional disputes, you must fill out a separate form for each dispute. Part 5 does not give a representative authority to act on your behalf. You must give your representative authority to act on your behalf by checking one or more boxes in Part 4 if you want your representative to do more than just receive future notices and letters. Only one representative can be authorized to receive future letters and notices regarding a specific tax dispute under Part 5. Treasury will only send future letters and notices to the person identified on the most recent form. If you appoint an entity as your representative, future letters and notices will be sent to the attention of the first "Contact Name."

Deceased taxpayer. Do not use this form for a deceased taxpayer. File a Claim for Refund Due a Deceased Taxpayer (MI-1310) with a death certificate and/or a letter of authority (issued by the probate court) for a personal representative.

MAILING OR FAXING INSTRUCTIONS

Individual taxpayers:

Michigan Department of Treasury
Customer Contact Center
Individual Correspondence Section
P.O. Box 30058
Lansing, MI 48909
Fax: 517-636-4488

If Treasury Collections Services Bureau or Michigan Accounts Receivable Collection System (MARCS) has asked for this form and any attachments:

MARCS
P.O. Box 30149
Lansing, MI 48909
Fax: 517-272-5562

If a Treasury field office representative has asked for this form, send it as directed by that office.

For all others:

Michigan Department of Treasury
Customer Contact Center
Registration Section
P.O. Box 30778
Lansing, MI 48909