

New York State Division of Tax Appeals  
Agency Building 1, Empire State Plaza, Albany, NY 12223

## Power of Attorney

**Purpose:** This form is to be completed by a taxpayer who wishes to give one or more individuals the authority to represent you and to appear on your behalf in a Tax Appeals proceeding. You may only appoint individuals (not a firm) to represent you.

**INSTRUCTIONS:**

- Please read instructions on page 3 before completing this form. Attach additional sheet(s) as needed.
- If not signed and dated (Section V, and Section VI if applicable), this Power of Attorney (POA) will not be processed.

<b>Section I Taxpayer Information</b>	
Taxpayer's Name	Taxpayer's Identification Number
Spouse's Name <i>(if you filed a joint tax return and both spouses are appointing the same representative)</i>	Spouse's SSN
Mailing Address <i>(number and street with apt or suite number; or PO Box)</i>	City State/Country <i>(if applicable)</i> Zip Code
Telephone Number	Email Address
<b>Section II Representative Information (special conditions may apply; see instructions)</b>	
Primary Individual Representative Name	Firm Name <i>(if any)</i>
Mailing Address <i>(number and street with apt or suite number; or PO Box)</i>	City State Zip Code
Telephone Number	Email Address
Additional Individual Representative Name	Firm Name <i>(if any)</i>
Mailing Address <i>(number and street with apt or suite number; or PO Box)</i>	City State Zip Code
Telephone Number	Email Address
Additional Individual Representative Name	Firm Name <i>(if any)</i>
Mailing Address <i>(number and street with apt or suite number; or PO Box)</i>	City State Zip Code
Telephone Number	Email Address
<b>Section III Mailings</b>	
<p>The Division of Tax Appeals will send copies of notices and other communications related to the matters authorized in Section IV to the primary individual representative listed above. If you prefer that they be sent to a different representative who has a POA on file for the same matters, enter the individual's name below.</p> <p>Name of representative to receive copies of notices and other communications: _____</p>	

# Power of Attorney

## Section IV Authority Granted

The taxpayer(s) named in Section I appoint(s) the individual(s) in Section II to act as their representative(s) with full authority to receive confidential information and to perform any and all acts the taxpayer(s) can perform in connection with the following matters. The appointed representative(s) will not have the authority to delegate their authority to another individual unless specifically authorized below.

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

Tax Type	Years, Periods or Transaction	Tax Type	Years, Periods or Transaction
<input type="checkbox"/> All		<input type="checkbox"/> Sales and Use	
<input type="checkbox"/> Corporation		<input type="checkbox"/> Withholding	
<input type="checkbox"/> Partnership/ LLP/LLC		<input type="checkbox"/> Other (explain):	
<input type="checkbox"/> Personal Income			

Please list DTA number, if assigned, to which this POA may apply: \_\_\_\_\_

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

I authorize the representative(s) in Section II to delegate his/her/their authority to another individual.

## Section V Taxpayer Signature

I certify, under penalty of perjury, that I am the taxpayer(s) named in Section I, 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.

Signature	Print or Type Name <i>(and Title if Applicable)</i>	Date
Signature	Print or Type Name <i>(and Title if Applicable)</i>	Date

## Section VI Declaration of Representative(s) (to be completed by each representative)

I agree to represent the above named taxpayer(s) in accordance with this POA. I affirm that my representation will not violate the provisions of the Ethics in Government Act or the regulations promulgated thereunder. I am (indicate all that apply in the Designation(s) column below):

- |  |  |
|--|--|
| 1 an attorney-at-law licensed to practice in New York State                  | 4 an enrolled 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(s)	Signature	Print Name	Date

# Power of Attorney

## INSTRUCTIONS

### General Information

Use this form for all matters before Tax Appeals, unless another valid POA has been executed or is already on file with Tax Appeals. If you and your spouse filed a joint tax return but have different representatives, you must each file a separate POA.

You do not need TA-105: Power of Attorney to authorize someone who is already authorized to act for you (see 20 NYCRR 3000.2 [a] [1] and [3]) or to authorize someone to provide information for you.

Only certain types of professionals may act on your behalf before Tax Appeals. See Section VI and 20 NYCRR 3000.2 (a) (2).

**Revocation and withdrawal** – This POA will remain active until you (the taxpayer) revoke it or your representative withdraws from representing you. Either revocation or withdrawal must be done in writing. Note: Representatives may not revoke a POA.

### Specific Instructions

#### **Section I - Taxpayer Information**

The taxpayer identification number may be a social security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN) issued by the Internal Revenue Service, or a tax identification number issued by the NYS Tax Department.

#### **Section II - Representative Information**

You may use TA-105: Power of Attorney to appoint one or more representative(s). Your *Primary Individual Representative* will be mailed copies of notices and other communications unless you direct otherwise in Section III. If you are appointing more than two representatives, attach a sheet that provides all of the information requested in Section II. The attached sheet must be signed and dated by each taxpayer named in Section I.

**Caution:** This POA cannot be partially revoked or withdrawn. If you appoint more than one representative on this POA and later choose to revoke one representative or one representative withdraws, the revocation or withdrawal will apply to all representatives, and none will have ongoing authority to represent you. You must file a new POA to appoint the representatives that you want to continue representing you.

#### **Section III - Mailings**

If you want copies of notices and other communications sent to someone other than the Primary Individual Representative listed in Section II of this POA, enter the name of that representative on the line provided. This representative must be someone who is listed as a representative for the matters covered by this POA on this or another valid POA on file.

If you *do not* want copies of notices and other communications sent to any representative, enter “None”.

#### **Section IV - Authority Granted**

Use this section to specify the matters covered by this POA. By default, this POA will cover all tax types for all tax periods. If you select a tax type, but do not enter a tax period, this POA will cover the tax type selected for all tax periods. If you enter a tax period, but do not select a tax type, this POA will cover the tax

period entered for all tax types. For tax periods other than calendar years, enter the beginning and ending dates for the periods. For taxes based on a specific transaction, enter the transaction date.

If your tax type is not listed, or if you are granting authority for a special assessment or fee administered by an agency, mark “Other” and explain. To identify a specific audit case or assessment, mark “Other” and enter a case or assessment ID number.

All POAs already on file will remain in effect unless you indicate by checking the box that you wish to revoke such other POAs.

#### **Section V - Taxpayer Signature**

You or someone who is authorized to act for you must sign and date this form. The authorized person may need to provide identification and evidence of authority to sign this POA.

If a joint tax return was filed and both spouses will be represented by the same representatives, both spouses must sign and date this form unless one spouse authorizes the other, in writing, to sign for *both*. In that case, attach a copy of the authorization.

#### **Section VI - Declaration of Representative(s)**

In the Designation(s) column, each representative must enter the number(s) describing his/her profession or capacity to represent the taxpayer(s) listed on page 1 of this form. If the representative enters “6” or “other,” that representative must indicate in the space provided his/her relationship or capacity to represent the taxpayer(s). 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/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. If this declaration is not completed in its entirety by each representative, the POA will be returned. Attach additional sheets if necessary.

An attorney, certified public accountant or licensed public accountant authorized to practice or licensed in any other jurisdiction of the United States may appear and represent a petitioner for a particular matter after receiving special permission from the Tribunal (see 20 NYCRR 3000.2 [a] [4]). A request for such permission shall be made in writing addressed to:

Secretary to the Tax Appeals Tribunal  
NYS Division of Tax Appeals  
Agency Building 1, Empire State Plaza  
Albany, NY 12223

### Where to send TA-105: Power of Attorney

**MAIL to:** NYS Division of Tax Appeals  
Agency Building 1, Empire State Plaza  
Albany, NY 12223

- or -

**FAX to:** (518) 272-5178