

Authorized Representative Declaration (Power of Attorney)

Issued under authority of Public Act 122 of 1941.

Complete this form to appoint someone to represent you to the State of Michigan on tax, benefit, and debt matters. Also complete this form if you wish to revoke or change your authorized representation. Read the instructions thoroughly in each section. This form allows the Department to share confidential information with your authorized representative.

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's or debtor's name, address, telephone number and fax number, if applicable. Enter an account number for either the individual or business. Enter an additional business account number, if desired.

Taxpayer's Name and Address. If filing joint return, include spouse's name. *If taxpayer is deceased, see note below. (Required)	If a business, enter DBA, trade or assumed name	
	Daytime Telephone Number (Required)	Fax Number
	E-mail Address	
	FEIN, ME or TR Number	Additional FEIN, ME or TR Number
	Taxpayer's Social Security Number	Spouse's Social Security Number

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Your authorized representative may be an organization, firm, or individual. **If your representative is not an individual you must designate a contact person.** You may authorize a second contact person from the same firm in the box provided. Specify an authorization start date and expiration date. If none is listed, authorization will begin on the date this document is signed and continue until you notify Treasury in writing that it is revoked.

Authorization Start Date (mm/dd/yyyy)	Authorization Expiration Date (mm/dd/yyyy)	
Representative's Name and Address (Required)	Contact Name (Required)	Additional Contact Name
	Telephone Number (Required)	Telephone Number
	Fax Number	Fax Number
	E-mail Address	E-mail Address

PART 3: CHANGE IN AUTHORIZATION

To add this document to your existing authorizing documents on file with the Department, skip this section. To replace or revoke your previously submitted authorizing documents, please follow the instructions below.

- Check this box to **CHANGE AUTHORIZED REPRESENTATION**. This form replaces all earlier Authorized Representation Declarations.
- Check this box to **REVOKE PREVIOUS AUTHORIZATION**: I revoke all Authorized Representation Declarations, and will represent myself in all tax matters.

* If taxpayer is deceased, include claimant's *Claim For Refund Due A Deceased Taxpayer*, (MI-1310) with death certificate and/or a letter of authority for personal representative. Claimant's or personal representative's name and address are required. In Part 5, claimant or personal representative needs to sign on taxpayer's behalf.

PART 4: TYPE OF AUTHORIZATION (Check box A or B.) This form is not a written request requiring the Department to send copies of letters or notices regarding a dispute to your authorized representative (see MCL 205.8 of 1941 PA 122 and at R.205.1006(8) for further details).

IMPORTANT: After granting either Limited Authority (check box A) or Unlimited Authority (check box B), you must initial next to the appropriate box in the space provided, acknowledging the fact that you understand the authority you are granting.

To RESTRICT AUTHORIZATION: Check the Limited Authorization box (check box A) and check the appropriate numbered boxes below. To further limit authority, indicate the type of tax or debt, type of form, and tax period for which you are granting authority in the Specific Limits table below. To grant Unlimited Authorization, skip to the Unlimited Authorization section below, check box B, and initial. **DO NOT** check both box A and box B; that would invalidate your request.

A. LIMITED AUTHORIZATION _____ Initial if Selected

To further limit authority, check the appropriate boxes and utilize the Specific Limits table below to indicate the specifics of the limited authorization.

- 1. Receive, inspect and provide confidential information
- 2. Represent me and make oral or written presentation, of fact or argument
- 3. Sign returns
- 4. Enter into agreements

Specific Limits:

Tax, Debt Type or Fee (Income, Business Tax, Sales, Driver Responsibility Fee, etc.)	Form Type or Assessment Number (MI-1040, MI-1040CR, 165, etc.)	Year(s) or Period(s)

To grant UNLIMITED AUTHORIZATION: Check the box below to allow unlimited access to your account by your representative.

B. UNLIMITED AUTHORIZATION _____ Initial if Selected

Checking Box B, authorizes my representative to do all of the following: (1) receive and inspect and provide confidential information, (2) represent me and make oral or written presentations of fact and/or argument, (3) sign returns, and (4) enter into agreements. **This authorization applies to all tax, benefit, and debt matters, all form types or assessment numbers, and for all years or periods.**

PART 5: TAXPAYER SIGNATURE

By signing this form, I am appointing my authorized representative to perform the specific functions listed above on my behalf with the State of Michigan.

Signature (Required)	Print Name and Title (Required)	Date (Required)
Spouse's Signature	Print Name and Title	Date

If you are an individual taxpayer (not representing a business), mail or fax this form to:

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

If the Treasury Collection Division or Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail or fax the form and any attachments to:

MARCS
P.O. Box 30158
Lansing, MI 48909-7658
Fax: (517) 272-5562

If a Treasury field office representative has requested you to file this form, mail or fax it to that representative.

All others, mail or fax this form to the Registration Section:

Michigan Department of Treasury
Customer Contact Center
Registration Section
P.O. Box 30778
Lansing, MI 48909-8278
Fax: (517) 636-4520