



New Rules to Simplify and Expedite the Processing of Powers of Attorney

We recently changed our rules and regulations relating to powers of attorney (POAs). These changes allowed us to redesign Form POA-1, *Power of Attorney*, used for matters administered by the New York State Tax Department¹ and the New York City Department of Finance.

The redesigned Form POA-1 has a revision date of (6/17) and is available for immediate use on the Tax Department's POA webpage (www.tax.ny.gov/poa) for all state tax matters, **except** estate tax and exempt organization applications (see *POAs for estate tax matters and exempt organization applications* on page 2). If you have a Form POA-1 on file, it will remain in effect; you do not need to file a new POA on the revised form.

Simplified Form POA-1

The revised Form POA-1 features the following changes:

- Form POA-1 is shortened to one page.
- Only the taxpayer's signature is required.
- The (6/17) version of Form POA-1 will no longer automatically revoke a POA that is currently on file (see *Change in revocation and withdrawal rules* on page 2 for additional information).

NYS POA web application

In addition to simplifying Form POA-1, the Tax Department has designed a web application to process Form POA-1 for state matters faster and more efficiently.

You can now complete Form POA-1 using your Online Services account. If you don't have an Online Services account, you may create one at www.tax.ny.gov/online. Once you have an account, you can:

1. log in to your Online Services account,
2. access the POA web application,
3. complete the required data fields,
4. print and sign the document, and
5. scan and attach the signed document to submit.

The data on Form POA-1 must match the data entered into the POA web application. Accordingly, only sign and attach the Form POA-1 created using the web application. POAs not

¹ Including all proceedings before the Division of Tax Appeals.

created using the web application must be faxed or mailed. For information on how to submit, see the Tax Department's POA webpage (www.tax.ny.gov/poa).

Other power of attorney forms

The Tax Department will continue to accept a POA that has been completed on a previous version of Form POA-1. We will also continue to accept a POA on forms other than Form POA-1 as long as the POA conforms to the department's rules and regulations.

Change in revocation and withdrawal rules

A POA filed on the (6/17) version of Form POA-1 will **not** automatically revoke a POA that is already on file. All previously filed POAs will remain in effect until:

- a taxpayer affirmatively revokes a representative's authority, or
- a representative withdraws from representing the taxpayer.

Note: If you use a POA that states it will revoke all previously filed POAs for the same matters, such as a prior version of Form POA-1, that POA **will** revoke all previously filed POAs for the same matters.

For information on how to revoke a POA, or how a representative can withdraw, see the Tax Department's POA webpage (www.tax.ny.gov/poa).

Impact on who receives communications when a new Form POA-1 is filed

The Tax Department will generally send copies of notices and other communications covering the same tax matter to the first representative listed on the **most recently filed** Form POA-1. However, you may request to have copies of notices and other communications sent to a different representative who has a POA on file for the same matters.

POAs for estate tax matters and exempt organization applications

We also revised Form ET-14, *Estate Tax Power of Attorney*, and Form ST-119.4, *Application for an Exempt Organization Certificate – Information Authorization*, to conform to the changes described above.

Form ET-14 – Executors and administrators should use Form ET-14 to appoint an individual or individuals for estate tax matters. They must use Form POA-1 for tax matters other than the estate tax, such as personal income tax or sales tax.

Form ST-119.4 – Exempt organizations should use Form ST-119.4 to appoint an individual to receive all communications and documents in connection with the organization's application for exemption from sales and use taxes.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.