



Changes to Tax Department Powers of Attorney

Chapter 644 of the Laws of 2008 and Chapter 4 of the Laws of 2009 amended the New York State General Obligations Law concerning powers of attorney executed in New York State by individuals.

To be valid, any new power of attorney executed in New York State by an individual on or after **September 1, 2009**, must:

- be signed and dated by the individual taxpayer and the taxpayer's signature must be acknowledged before a notary public;
- be signed and dated by the representative and the ***representative's signature must be acknowledged before a notary public*** even if the representative is licensed to practice in New York State or is a New York State resident who is an enrolled agent with the IRS;
- be legible or of clear type of no less than 12 point in size; and
- include the exact wording of the *Caution to the Principal* and *Important Information for the Agent* found in General Obligations Law section 5-1513.

Individuals should use new Form POA-1-IND, *Power of Attorney for Individuals*, rather than Form POA-1, *Power of Attorney*, as evidence that they have authorized an individual or individuals to represent them for the following tax matters administered by the New York State Tax Department, the New York City Department of Finance, or both:

- personal income tax matters;
- tax matters where you are liable as an individual, such as New York State real estate transfer tax or New York City unincorporated business tax; or
- tax matters where you are individually liable as a responsible person, such as withholding tax or sales and use tax.

Businesses or other entities should continue to use Form POA-1, *Power of Attorney*, as evidence that they have authorized an individual or individuals to represent them for tax matters administered by the New York State Tax Department, the New York City Department of Finance, or both.

For estate tax matters, continue to use Form ET-14, *Estate Tax Power of Attorney*.

NOTE: An Important 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.