New York State
Department of
Taxation and Finance

N-10-7

Important Notice

September 2010

Changes to Powers of Attorney
Accepted for Tax Matters Administered by the New York State Tax Department and the New York City Department of Finance

Chapter 340 of the Laws of 2010 amended Title 15 of Article 5 of the New York State General Obligations Law to exclude from its requirements a power of attorney created on a form prescribed by a governmental agency for a governmental purpose.

Based on the above, effective **September 12, 2010:**

- Form POA-1-IND, *Power of Attorney for Individuals*, is obsolete (valid powers of attorney previously executed on Form POA-1-IND will continue to be valid); and

- Form POA-1, *Power of Attorney*, should be used by taxpayers 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.

Form POA-1 must be acknowledged by the taxpayer before a notary public or witnessed by two disinterested individuals who sign and date the form. However, acknowledgment or witnessing will not be required if the appointed representative is licensed to practice in the state of New York as an attorney-at-law, certified public accountant, or public accountant, or is a New York state resident enrolled as an agent to practice before the Internal Revenue Service.

The Tax Department and the Department of Finance will continue to accept powers of attorney on forms other than Form POA-1. However, powers of attorney on forms other than Form POA-1 that are executed by individual taxpayers must conform to the rules prescribed in Title 15 of Article 5 of the New York State General Obligations Law.

For estate tax matters, executors and administrators should continue to use Form ET-14, *Estate Tax Power of Attorney*, if they wish to appoint another individual or individuals to represent the estate before the Tax Department.

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.