

Power of Attorney

Read all the instructions in Form DTF-14-I. These instructions explain how the Department will interpret certain information entered on this power of attorney.

1. Taxpayer Information (Taxpayer(s) must sign and date this form - *please print or type*)

Taxpayer(s) name <i>(if joint income tax return, enter both names)</i>		Taxpayer EIN or SS number
Mailing address		Spouse's SS number <i>(if applicable)</i>
City, village, town, or post office	State	ZIP code
		State of incorporation <i>(if applicable)</i>

The taxpayer(s) named above appoints the person(s) named below as his/her/its attorney(s)-in-fact:

2. Representative Information (Representative must sign and date this form on back.)

Representative's name	Mailing address <i>(include firm name, if any)</i>	Telephone/fax number

to represent the taxpayer(s) before the Department of Taxation and Finance in connection with the following tax matter(s):

3. Tax Matter(s)

Type(s) of tax	Tax year(s), period(s), or transaction(s)	Notice/assessment number

with full power to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matter(s), including executing waivers of restriction on assessments of deficiencies, and consent to extension of any statutory or regulatory time limit. If you **do not** want any of the above representative(s) to have full power as described above, check this box and see instructions ►

4. Retention/Revocation of Prior Power(s) of Attorney

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the New York State Department of Taxation and Finance for the same tax matter(s) and year(s), period(s), or transaction(s) covered by this document. If you do **not** want to revoke a prior power of attorney, check this box. Attach a copy of any power of attorney you want to remain fully in effect ►

5. Notices and Decisions

Copies of statutory notices addressed to the taxpayer(s) involving the above tax matter(s) will be sent to the first representative named above. If you **do not** want notices sent to the first representative named above, enter the name of the representative designated above (or on the attached power of attorney previously filed) that you want to receive notices _____

6. Taxpayer Signature

Both husband and wife must sign Form DTF-14 if a joint income tax return was filed and both spouses request the same representative(s).

I, acting in the capacity of a corporate officer, partner, member or manager of a limited liability company, or fiduciary on behalf of the taxpayer(s), certify that I have the authority to execute this power of attorney on behalf of the taxpayer(s).

Signature	Title, if applicable	Date
Type or print name of person signing this form if not the taxpayer(s) named above.		
Signature	Title, if applicable	Date

(affix corporate seal, if applicable)

7. Acknowledgment or Witnessing the Power of Attorney

This Power of Attorney must be acknowledged before a notary public **or** witnessed by **two** disinterested individuals, unless the appointed representative is licensed to practice in New York State 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 person(s) signing as the above taxpayer(s) appeared before us and certified that he or she had the authority to execute this power of attorney.

Name of witness (<i>print and sign</i>)	Date	Name of witness (<i>print and sign</i>)	Date
Title/Relationship of witness (<i>please type or print</i>)		Title/Relationship of witness (<i>please type or print</i>)	

Acknowledgment — Individual

State of New York ss:
 County of
 On this day of , ,
 before me personally came,

 to me known to be the person(s) described in the foregoing *Power of Attorney*; and he/she/they acknowledged that he/she/they executed the same.

Acknowledgment — Corporate

State of New York ss:
 County of
 On this day of , ,
 before me personally came
 to me known, who, being by me duly sworn, did say that he/she/they
 reside(s) at (*insert address*) ;
 that he/she/they is (are) the of
 , the corporation described in the foregoing
Power of Attorney; and that he/she/they signed his/her/their name(s)
 thereto by authority of the board of directors of said corporation.

Signature of Notary Public	Date	Signature of Notary Public	Date
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Notary public: affix stamp (or other indication of notary's authority).

Notary public: affix stamp (or other indication of notary's authority).

Acknowledgment — Limited Liability Company

State of New York ss:
 County of
 On this day of , ,
 before me personally came
 to me known, who, being by me duly sworn, did say that he/she/they/it
 reside(s) at (*insert address*) ;
 that he/she/they/it is (are) a member(s) or manager(s) of ,
 the limited liability company described in the foregoing *Power of Attorney*;
 and that he/she/they/it is (are) empowered to and did execute the same.

Acknowledgment — Partnership

State of New York ss:
 County of
 On this day of , ,
 before me personally came
 to me known, who, being by me duly sworn, did say that he/she/they/it
 reside(s) at (*insert address*) ;
 that he/she/they/it is (are) a partner(s) of ,
 the partnership described in the foregoing *Power of Attorney*; and that
 he/she/they/it is (are) empowered to and did execute the same.

Signature of Notary Public	Date	Signature of Notary Public	Date
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Notary public: affix stamp (or other indication of notary's authority).

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8. Declaration of Representative (to be completed by representative)

I agree to represent the above-named taxpayer(s) in accordance with this power of attorney.

I affirm that my representation will not violate the provisions of the Ethics in Government Act restricting appearances by former Tax Department employees. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (*indicate all that apply*):

- 1 an attorney-at-law licensed to practice in New York State
- 2 a certified public accountant duly qualified to practice in New York State
- 3 a public accountant enrolled with the New York State Education Department
- 4 an agent enrolled to practice before the Internal Revenue Service
- 5 an employee not a corporate officer (if the taxpayer is a corporation)
- 6 Other _____

Designation (insert appropriate number from above list)	Representative's social security number or employee identification number	Signature	Date