

Power of Attorney and Declaration of Representative

North Carolina Department of Revenue
P. O. Box 25000, Raleigh, NC 27640

Part 1. Power of Attorney *(Please type or print.) See the separate instructions.*

1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 6.)		Employer Identification Number
Taxpayer name(s) and address	Social security number(s)	Daytime telephone number ()
		Email Address

The taxpayer(s) listed above do hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part II.)

Note: If you have a representative(s) that you would like to perform electronic services with the Department on your behalf, your representative(s) will need to register using the Department's website and submit this power of attorney form.

Name and address	Telephone No. _ _ _ _ _ Fax No. _ _ _ _ _ Email Address. _ _ _ _ _
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The representative(s) listed above may represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

3 Tax Matters

Type of Tax (Individual, Corporate, Sales, etc.)	Year(s) or Period(s)

4 Acts Authorized. - The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents.

If your representative(s) is registering with the Department to perform electronic services on your behalf, you must note below the role(s) that you authorize them to perform.

- Save Bank or Credit/Debit Card Information (This option allows the assigned representative(s) the ability to change payment information if that detail was stored during your online registration (ex: change bank account numbers, change from paying by credit/debit card to bank draft or vice versa or change credit card types and/or credit card numbers).
- Release Tax Information (This option allows the assigned representative(s) to view or receive prior and current tax account information that has been filed with the Department).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

5 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 Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here..... **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

6 Signature of Taxpayer(s). - If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

The signed Power of Attorney is valid for a period of 3 years from the date received by the Department. If anything changes related to the Power of Attorney that you have submitted, it is your responsibility to notify the Department of those changes and to submit a revised and signed Power of Attorney. A new Power of Attorney will need to be submitted every 3 years to maintain the previous information you submitted and to allow you the chance to make any necessary changes.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Date	Title (if applicable)
Print Name		
Signature	Date	Title (if applicable)
Print Name		

Part 2. Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Other (explain) - _____

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation - Insert above letter (a-g)	Jurisdiction (state) or Enrollment Card No.	Signature	Date