

Instructions for GEN-58

General Instructions

Purpose of Form

Form GEN-58 grants authority to an individual to represent a taxpayer before the Department of Revenue and to receive and inspect confidential tax information. See the instructions for Part I, Line 4 for limitations that may apply for certain representatives. A taxpayer's execution of a power of attorney does not prohibit the Department of Revenue from contacting the taxpayer directly when necessary.

Fiduciaries

A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative and should not file a power of attorney. The fiduciary is responsible however, for providing evidence substantiating the fiduciary relationship. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, a power of attorney must be filed and signed by the fiduciary acting in the position of the taxpayer.

Authority Granted

This power of attorney authorizes the individual(s) named to perform any and all acts you can perform. This includes acts such as signing consents extending the time to assess tax and executing waivers agreeing to a tax adjustment. However, authorizing someone as your power of attorney does not relieve you of your tax obligations. Delegating authority or substituting another representative must be specifically stated on Line 4. See **Line 4- Acts Authorized** for more information.

Filing the Power of Attorney

File Form GEN-58 with the applicable office (main or taxpayer service center). The applicable office is the office from which you request information or before which a matter, such as an audit, is pending.

Specific Instructions

Part 1 – Power of Attorney

Line 1 – Taxpayer Information

Individuals. Enter your name, Social Security Number (and/or Employer Identification Number, if applicable), and address in the space provided. If you have been assigned an Individual Taxpayer Identification Number, list it in the space provided for Social Security Numbers. If a joint return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and Social Security Number, and your spouse's address, if different from yours.

Corporations, Partnerships, or LLC's. Enter the name, Employer Identification Number, and business address.

Trust. Enter the name, title, and address of the trustee, and the name and Employer Identification Number of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the Employer Identification Number, if the estate has one, and the decedent's Social Security Number.

Line 2 – Representative(s)

Enter the name of your representative(s). Only individuals may be named as representatives. Use the identical name on all submissions. If you want to name more than three representatives, indicate so on this line and attach a list of additional representatives to the form.

Line 3 – Tax Matters

Enter the type of tax and the tax year(s), period(s) and/or audit period(s). For example, you may list "Income tax" for calendar year "2003," "sales tax" for the "1st, 2nd, 3rd, and 4th quarters of 2003," and "withholding tax" for the audit period of "January 1, 2003 – December 31, 2005."

You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.

Line 4 – Acts Authorized

If you want to modify the acts that your named representative(s) can perform, describe any specific additions or deletions in the space provided. The authority to substitute another representative or to delegate authority must be specifically stated on Line 4.

Line 5 – Retention/Revocation of Prior Power(s) of Attorney

If you want to revoke an existing power of attorney and do not want to name a new representative, submit a copy of the previously executed power of attorney. The copy of the power of attorney must have a current taxpayer signature and date under the original signature and date on Line 6. Write "REVOKE" across the top of the form. If you do not have a copy of the power of attorney you want to revoke, submit a statement revoking the power of attorney. The statement must indicate that the authority of the power of attorney is revoked and must be signed and dated by the taxpayer. Also, the name and address of each recognized representative whose authority is revoked must be listed. A power of attorney is revoked only when the Department has actual notice of the revocation.

A representative can withdraw from representation by filing a statement with each office where the power of attorney was filed. The statement must be signed and dated by the representative and identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing.

A power of attorney expires and is no longer in effect upon the death of the taxpayer who authorized the power of attorney.

Line 6 – Signature of Taxpayer(s)

Individuals. You must sign and date the power of attorney. If a joint return has been filed and both husband and wife will be represented by the same individual(s), both must sign the power of attorney unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if a joint return has been filed and husband and wife will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate GEN-58.

Corporations or Associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners or members of an LLC must sign unless one partner or member is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under State law, the partner has authority to bind the partnership.

Part 2 – Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the proper designation (i.e., items **a –g**). In addition, the representative(s) must list the following in the "Jurisdiction" column:

- a Attorney – Enter the two-letter abbreviation for the state in which admitted to practice.
- b Certified Public Accountant – Enter the two-letter abbreviation for the state in which admitted to practice.
- c Enrolled agent – Enter the enrollment card number.
- d Officer – Enter the title of the officer (i.e., president, vice president, or secretary).
- e Full-Time Employee – Enter title or position (e.g., comptroller or accountant).
- f Family Member – Enter the relationship to taxpayer (i.e., spouse, parent, child, brother, or sister).
- g Other – Enter the relationship to taxpayer.