

Power of Attorney Authorization

Issued under authority of the Revenue Act. Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters, or if you wish to revoke or change your current power of attorney representation. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION			
Taxpayer Name and Address (include spouse's name if joint return)	If a business, enter DBA, trade or assumed name.		
	Telephone Number	Fax Number	
	FEIN or Treasury Account No.	Unemployment Compensation Account No.	
	Taxpayer SSN	Spouse SSN	E-mail Address

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES		
Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Submit a separate form for each representative.		
Representative Name and Address	Contact Name (if applicable)	E-mail Address
	Telephone Number	Fax Number
	Beginning Authorization Date (mm/dd/yyyy)	Ending Authorization Date (mm/dd/yyyy) *

PART 3: TYPE OF AUTHORIZATION			
<input type="checkbox"/> GENERAL AUTHORIZATION Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and make oral or written presentations of fact and or argument, (3) sign returns, (4) enter into agreements, and (5) receive mail (includes forms, billings, and payment notices). This authorization applies to all tax/non-tax matters and for all years or periods Treasury <input type="checkbox"/> UIA** <input type="checkbox"/>			
<input type="checkbox"/> LIMITED AUTHORIZATION Select the type of authorization by checking the appropriate boxes in Section A and Section B.			
1. Inspect or receive confidential information	<input type="checkbox"/>	<input type="checkbox"/>	
2. Represent me and make oral or written presentation of fact or argument	<input type="checkbox"/>	<input type="checkbox"/>	
3. Sign returns	<input type="checkbox"/>	<input type="checkbox"/>	
4. Enter into agreements.....	<input type="checkbox"/>	<input type="checkbox"/>	
5. Receive mail (includes forms, billings and payment notices)	<input type="checkbox"/>	<input type="checkbox"/>	

Type of Tax (Income, Unemployment, Sales, Student Loan, etc.)	Type of Form (MI-1040, UIA, etc.) or Assessment No.	Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION			
<input type="checkbox"/> CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier powers of attorney, except those attached, on file for the same tax/non-tax matters and years or periods covered by this Power of Attorney. Treasury <input type="checkbox"/> UIA** <input type="checkbox"/>			
<input type="checkbox"/> REVOKE PREVIOUS AUTHORIZATION: I revoke all powers of attorney submitted and will represent myself in all tax matters. Attach copies of any Powers of Attorney that will remain in effect concurrent with this new authorization. Treasury <input type="checkbox"/> UIA** <input type="checkbox"/>			

PART 5: TAXPAYER'S SIGNATURE		
If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney.		
Signature	Name or Title Printed or Typed	Date
Spouse's Signature	Name or Title Printed or Typed	Date

* If no Ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the Michigan Department of Treasury or Unemployment Insurance Agency (UIA) in writing that this Power of Attorney is revoked.
** Unemployment Insurance Agency is abbreviated throughout this form as UIA.

Instructions for Power of Attorney Authorization (Form 151)

Complete and file a *Power of Attorney Authorization* (Form 151) if you wish to appoint an individual, firm, or organization as your representative in tax or debt matters before the State of Michigan. Failure to complete this form will prohibit Treasury or the Unemployment Insurance Agency (UIA) from discussing or releasing your tax return/tax return information with or to another person including your spouse.

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address (if applicable). If the taxpayer is a business operating under another name, enter the DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. Also enter the UIA Employer Account Number if this power of attorney applies to any state unemployment matters. If spouses are designating the same representative, enter the spouse's name, address (if different) and Social Security number.

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate form for each representative. Enter the authorized representative's telephone number, fax number, and e-mail address (if applicable). If your representative is not an individual, designate a contact person. Indicate the beginning and ending dates of authorization.

PART 3: TYPE OF AUTHORIZATION

Check the **General Authorization** box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and make oral or written presentations of act and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive all (includes forms, billings, and payment notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes in Section A and/or B. To limit the authorization for specific tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of tax, type of form, and years/periods for which you are granting authorization in the space provided.

Check this box if your representative is authorized to:

1. Inspect or receive confidential information.
2. Represent you and make oral or written presentation of fact or argument.
3. Sign tax returns.
4. Enter into agreements (such as payment plans).
5. Receive mail.

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

Unless otherwise specified, this Power of Attorney Authorization replaces or revokes any previous power of attorney authorizations on file with the Michigan Department of Treasury or the Unemployment Insurance Agency for the same tax matters identified on this form.

You must identify any previous authorizations that are to remain in effect, and attach a copy of the authorizations to this form when filed.

PART 5: TAXPAYER SIGNATURE

You and your spouse, if a joint return, must sign and date the form.

FILING

Except as noted below, mail this form to the Registration Section. Treasury will forward your form to UIA.

Customer Contact Center
Registration Section
Michigan Department of Treasury
P.O. Box 30477
Lansing, MI 48909-7977
Or fax to: 517-636-4520

If the Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail your completed form and any attachments to:

MARCS
P.O. Box 30158
Lansing, MI 48909-7658
Or fax to: 517-272-5562

If a district office representative has requested you to file this form, mail it to that representative.

If the Treasury Collection Division has requested you to file this form, mail it to:

Collection Division
Michigan Department of Treasury
P.O. Box 30199
Lansing, MI 48909
Or fax to: 517-636-5245

If UIA has asked you to file this form, mail it to:

UIA Tax Office
P.O. Box 8068
Royal Oak, MI 48068-8068
Or fax to: 313-456-2130 (for UIA only)

If you are an individual taxpayer (not representing a business), mail this form to:

Customer Contact Center
Individual Correspondence Section
Michigan Department of Treasury
Lansing, MI 48922
Or fax to: 517-636-4488