



# Instructions for Form DTF-14

## Power of Attorney

### General Instructions

**Purpose of form.** Use Form DTF-14, *Power of Attorney*, as evidence that the individual(s) named as representative(s) have the authority to obligate, bind, or appear on your behalf before the New York State Department of Taxation and Finance's Division of Taxation (*the Department*). This form is used for all taxes except Estate Tax. The individual(s) named as representative(s) may receive confidential information concerning your taxes. Unless you indicate otherwise, he or she may also perform any and all acts you can perform, such as signing tax returns, consenting to extending the time to assess tax, or executing consents agreeing to a tax adjustment. However, authorizing someone to represent you by a power of attorney does not relieve you of your tax obligations.

Form DTF-14, *Power of Attorney*, will not be required when an individual appears with the taxpayer or with an individual who is authorized to act on behalf of the taxpayer. For example, Form DTF-14 would not be required for an individual who appears before the Department on behalf of a corporate taxpayer with an authorized corporate officer. In addition, Form DTF-14 is not required when an individual merely furnishes information to the Department, or prepares a report or return for the taxpayer.

**Fiduciaries.** A fiduciary (trustee, 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. If a fiduciary wants to authorize an individual to represent or act on behalf of the entity, a power of attorney must be filed and signed by the fiduciary acting in the position of the taxpayer.

**Filing Form DTF-14.** File the original Form DTF-14 with the office of the Department in which a matter is pending. A photocopy or facsimile transmission (fax) is also acceptable. Form DTF-14 should be filed in a conspicuous manner. It should not be attached to or incorporated in any return, report, or other document that is routinely filed with the Department unless the return, report, or other document specifically provides for such attachment or incorporation. Sign and date all copies of documents attached to Form DTF-14.

### Specific Instructions

#### 1. Taxpayer Information

**Individuals.** Print or type your name, social security number, and mailing address in the space provided. If a joint income tax 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 than yours). If a joint income tax return is involved, and you and your spouse are **not** designating the same representative(s), each spouse must file a separate Form DTF-14 .

**Corporations, partnerships, limited liability companies, or associations.** Enter the name, employer identification number (EIN), and business address. If corporations are filing a combined or consolidated tax return for New York State, each corporation must file a separate Form DTF-14.

**Trust.** Enter the name and EIN of the trust, and the name, title, and address of the trustee.

**Estates.** Use Form ET-14, *Estate Tax Power of Attorney*.

#### 2. Representative Information

Enter your representative's name, mailing address (including firm name if applicable), and telephone number. Also include an e-mail address and fax number, if applicable. Only individuals may be named as representatives. You may not appoint a firm to represent you.

**All representatives appointed will be deemed to be acting severally, unless Form DTF-14 clearly indicates that all representatives are required to act jointly.**

#### 3. Tax Matter(s)

Enter the type(s) of tax, tax year(s), period(s), or transaction(s) covered, and (if applicable) a notice or assessment number(s). If you have a file or audit number, enter it in the *Notice/assessment number* box. For example, you would enter *income tax* for the type of tax and *1996 & 1997* for the tax year(s), period(s), or transaction(s), to authorize your representative to receive confidential information and act on your behalf for any income tax returns filed for tax years 1996 and 1997. Certain taxes do not have a tax year or period; they are based on a specific transaction. For example, you would enter the date of conveyance in the box for tax year(s), period(s), or transaction(s) for the real estate transfer tax.

If Form DTF-14 designates only a specific tax and no tax year or period, the form will apply to all tax years and periods. If Form DTF-14 designates only a specific tax year or period and no specific tax, the form will apply to all taxes for the designated tax year or period. If Form DTF-14 does not designate any specific tax or period, the form will apply to all taxes and all periods.

**Limitations.** This power of attorney authorizes the representative(s) you appointed to act for you without any restrictions for the tax matter(s) indicated. If you intend to limit the authority, check the box. Attach a complete explanation (signed and dated), stating the specific restrictions.

#### 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 Tax Department for the same tax matter(s) and year(s), period(s), or transaction(s) covered by this form. If there is an existing power(s) of attorney that you do not want to revoke, check the box on this line and attach a signed and dated copy of the power(s) of attorney you want to remain in effect.

You may not **partially** revoke a previously filed power of attorney. If a previously filed power of attorney has more than one representative and you do not want to retain **all** the representatives on that previously filed power of attorney, you must indicate on the new power of attorney the representative(s) that you want to retain.

If you want to revoke an existing power of attorney and do not want to name a new representative, send a copy of the previously executed power of attorney to the office of the Department in which a matter is pending. Write **revoke** across the copy of the

power of attorney, and sign and date the form. If you do not have a copy of the power of attorney you want to revoke, send a statement to the Department office where you filed the power of attorney. The statement of revocation 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 representative can withdraw from representation by filing a statement with the office of the Department where the power of attorney was filed. The statement must be signed and dated by the representative and must identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing.

## 5. Notices and Decisions

Only **one** representative may receive copies of statutory notices. Notices will automatically be sent to the first representative listed. However, if you want copies of notices to be sent to a different representative named in section 2, or a representative on a previously filed power of attorney, enter the name of the representative you want to receive copies of notices. If you do not want copies of notices to go to any of your representatives, write **none**.

## 6. Taxpayer Signature

Form DTF-14 must be signed by the taxpayer or by an individual who is authorized to execute the power of attorney on behalf of the taxpayer. Include acknowledgment or witnessing, if required. The Department may require the taxpayer, or his, her, or its representative, to provide identification and evidence of its authority to execute this power of attorney.

**Individuals.** You must sign and date Form DTF-14. If a joint income tax return has been filed and both husband and wife will be represented by the same individual(s), both must sign Form DTF-14 unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. If, however, a joint income tax 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 Form DTF-14.

**Corporations.** The president, vice-president, treasurer, assistant treasurer, or any other officer of the corporation having authority to bind the corporation must sign Form DTF-14.

**Partnerships.** All partners must sign Form DTF-14, or, if the power of attorney is executed on behalf of the partnership only, it must be signed by the partner or partners authorized to act for 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.

**Limited Liability Companies.** Every member and manager must sign Form DTF-14, or, if the power of attorney is executed on behalf of the limited liability company only, it must be signed by any member or manager duly authorized to act for the limited liability company, who must certify that he or she has such authority.

**Fiduciaries.** In matters involving fiduciaries under agreements, declarations, or appointments, Form DTF-14 must be signed by all of the fiduciaries, unless it can be established that fewer than all fiduciaries have the authority to act in the matter under consideration. Include evidence of the authority of the fiduciaries to act when filing Form DTF-14.

**Others.** Form DTF-14 must be signed by the taxpayer or by an individual having the authority to act in the interest of the taxpayer.

**You must indicate the date of execution on Form DTF-14.**

## 7. Acknowledgment or Witnessing

Form DTF-14 must be acknowledged before a notary public or witnessed by **two** disinterested individuals who must also sign and date this form. **Notary public: affix stamp (or other indication of notary's authority).**

*Exception.* Acknowledgment or witnessing will **not** be required if the appointed representative is licensed to practice in New York State as an attorney-at-law, certified public accountant, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

## 8. Declaration of Representative

Your representative(s) must sign and date this declaration. The representative(s) must also check the box indicating his or her profession or capacity to represent you before the Department. If a family member is representing you, choose *other* (designation 6), and indicate the relationship, such as *father*.

For tax matters pending before the **Bureau of Conciliation and Mediation Services** only, your representative must qualify as either:

- (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 under Article 149 of the Education Law; or
- (4) an agent enrolled to practice before the Internal Revenue Service.

An attorney, certified public accountant, or licensed public accountant who is not authorized to practice in New York State, or any other individual other than your spouse, parent, or child, that you want to represent you before the Bureau of Conciliation and Mediation Services, must request special permission when filing a *Request for Conciliation Conference*. A written request to represent a taxpayer by someone other than (1) through (4) above must be addressed to the New York State Tax Department, Bureau of Conciliation and Mediation Services, Building 9, W A Harriman Campus, Albany NY 12227.

## Representation for Former Government Employees

The Ethics in Government Act bars a government employee from appearing or practicing before his or her former agency for two years after leaving public service, and prohibits for life his or her participation in any matter that he or she was directly and personally involved with while a government employee.

### Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 9, 9-A, 11, 12-A, 13-A, 18, 18-A, 20, 20-A, 21, 21-A, 22, 26, 26-A, 26-B, 28, 29, 30, 30-A, 30-B, and 31 of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.