

City of Big Rapids
Income Tax Office

Instructions for Power of Attorney Authorization

Complete and file a Power of Attorney Authorization if you wish to appoint an individual, firm or organization as your representative in income tax matters before the Income Tax Office of the City of Big Rapids. Failure to complete this form will prohibit the Income Tax Office from discussing or releasing your tax return and/or 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. 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 Power of Attorney form for each different 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 fact and argument;
3. Sign returns;
4. Enter into agreements; and
5. Receive all mail including forms, billings and payment notices.

This authorization applies to all income 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. To limit the authorization to specific income tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of income tax, type of income tax form, and tax years or periods for which you are granting authorization in the space provided.

1. Check this box if your representative is authorized to inspect or receive confidential information.

2. Check this box if your representative is authorized to represent you and make oral or written presentation of fact and argument.
3. Check this box if your representative is authorized to sign tax returns.
4. Check this box if your representative is authorized to enter into agreements (such as payment plans).
5. Check this box if your representative is authorized to 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 Income Tax Office of the city noted above 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

Mail this form to:

**City of Big Rapids
Income Tax Processing Center
P.O. Box 536
Eaton Rapids, MI 48827-0536**

CITY OF BIG RAPIDS
Power of Attorney Authorization

INCOME TAX OFFICE

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the Income Tax Office of the city listed above on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION

Taxpayer's name and address (include spouse's name if joint return)	Taxpayer SSN	Spouse SSN
	If a business, enter DBA, trade or assumed name	
	Telephone Number	Fax Number
	E-mail Address	

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Representative's name and address	Contact Name (if applicable)	E-mail Address
	Telephone Number	Fax Number
	Beginning Authorization Date (MM/DD/YY)	Ending Authorization Date (MM/DD/YY)*

PART 3: TYPE OF AUTHORIZATION

GENERAL AUTHORIZATION
 Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all tax years or periods.

LIMITED AUTHORIZATION
 Select the type of authorization by checking the appropriate boxes.

	All Tax Matters	Only as Specified Below
1. Inspect or receive confidential information _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Represent me and make oral or written presentations of fact and 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 Income Tax	Tax Form or Assessment Number	Tax Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier powers of attorney, except those attached, on file for the same tax matters and years or periods covered by this Power of Attorney.

REVOKE PREVIOUS AUTHORIZATION: I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that will remain in effect concurrent with this new authorization.

PART 5: TAXPAYER'S SIGNATURE(S)

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 Typed or Printed	Date
Spouse's Signature	Name or Title Typed or Printed	Date

* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Department of the city listed at the top of this form in writing that this Power of Attorney is revoked.