

July 2017

NY NATP E-News



A Message from NYS Tax Department

2017 NY Chapter Board

Edward Arcara, CPA
Chapter President

George Powers, EA
Chapter Vice President

Christina Parisi
Chapter Secretary

Christopher Bertuglia, EA
Chapter Treasurer

Chapter Office:

NY NATP
1129 Front Street
Binghamton NY 13905
800-822-3260
Fax 607-723-1022

Newsletter Committee:

Kathryn M. Keane, EA
Christina Parisi &
Tricia Santana

Contributors:

Dan Paoletti, EA
Roman Bellusci, CPA
Richard Rottkamp, EA
Kathryn M. Keane, EA

The NYS Tax Department has simplified its Power of Attorney form & process

Based on feedback from tax professionals and taxpayers, the NYS Tax Department recently revised Form POA-1, *Power of Attorney*, and implemented a power of attorney (POA) web application to make it easy to file. The changes are part of the department's ongoing effort to make its forms more user-friendly and to enhance its operational efficiency.

These changes include:

- it's shortened to one page;
- only the taxpayer's signature is required; and
- the new (6/17) version of Form POA-1 will no longer automatically revoke a POA currently on file.

POA web application

Both taxpayers and representatives can now create and submit Form POA-1 generated by the POA web application using their Online Services accounts. If you don't have an Online Services account—Create one at www.tax.ny.gov/online.

The web application:

- guides you through the process to help ensure that your POA is completed accurately;
- prepopulates information on file for the taxpayer; and
- is the quickest and easiest way to file Form POA-1!

Simplified Form POA-1

A revised paper Form POA-1 is also now available. (See end of Newsletter)

Important: If you already have a signed power of attorney that was not created using the web application, **do not** use the web application to submit it. Fax or mail it using the instructions on our website.

The department also updated and shortened Form ET-14, *Estate Tax Power of Attorney*.

For more information, please visit the NYS Tax Department's Power of attorney webpage at www.tax.ny.gov/poa.

A demonstration video about the POA web application is posted on the Tax Department's YouTube channel. You can access a link to the channel under the "Connect with Us" heading at the bottom of the Tax Department's [homepage](http://www.tax.ny.gov)—www.tax.ny.gov.

Create your new POA online!
All you need is an Online Services Account



Power of Attorney (POA)
Taxpayer ID: XXX-XX-8915 Taxpayer name: JOHN SMITH

Grant Authority
Select the specific case, bill or tax type you are authorizing. If you don't see the tax type you wish to authorize, select [Other Tax type](#) below. To limit your representative's authority, check the [Add limitation on authority](#) box and explain the limitations.

* Required fields ✔ - Select to learn more about a particular field

Grant authority
Select all that apply:

- All tax types ✔
- Personal income tax
- Other tax type ✔
- My bills ✔
- Add limitation on authority ✔

Step by Step:

1. Log into your NYS Online Services Account,
2. Under "Business Tools" in the left hand pane find the Power of Attorney tab.
3. Choose what type of Authority to grant (see image to left)

Step by Step:

4. Fill in all Representative information,
5. Review entries for accuracy
6. Print, Sign and Scan signed POA and save to computer
7. Attach the signed POA file (see image to right)
8. Submit POA.
9. You can also view the status of submitted POA forms (see image below)

Power of Attorney (POA)
Taxpayer ID: XXX-XX-8915 Taxpayer name: JOHN SMITH

Attach POA
Important reminders before you attach your POA:

- The POA form must be signed and dated.
- We will ignore any handwritten changes on the POA form, with the exception of the taxpayer name, signature and date.
- When you scan, your file name may not contain spaces and must have a doc, docx, tif, tiff, jpg, jpeg, png, or a pdf extension.

Instructions:

1. Scan the signed and dated POA form with no handwritten changes into a [single file](#).
2. Browse to find the file.
3. Select **Attach** to upload your file into the web application.
4. When complete, select **Continue**.

* Required fields

Attachment information

Document type: POA-1
File path:

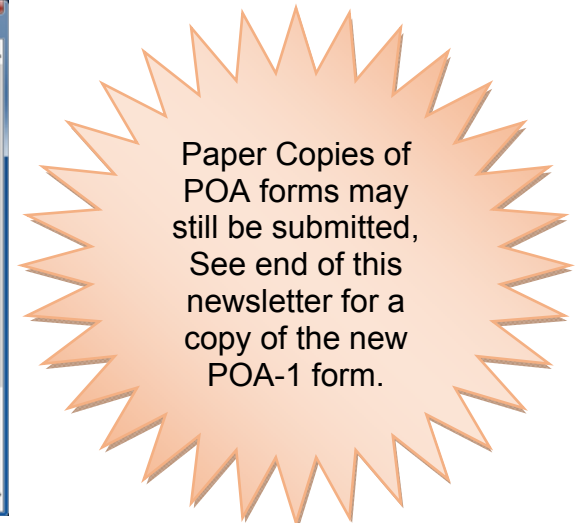
Power of Attorney (POA)
Taxpayer ID: XXX-XX-8915 Taxpayer name: JOHN SMITH

POA Authorization in Progress
To work on a POA in progress select an action from the Actions drop-down. To submit a new POA, select [Add New POA](#).

✔ - Select to learn more about a particular field

POA authorizations in progress

Document ID	Representatives	Created by	Last updated	Last updated by	Status ✔	Actions
POAW1700001816	John Smith	John Smith	06/20/2017	John Smith	Submitted	Actions
POAW1700001715	John M Right SR	John Smith	06/12/2017	John Smith	Submitted	Actions



Cyber Security & ID Theft Tip of the Month- IRS Warns of Phishing Epidemic

By Dan Paoletti, EA

On July 6th, the IRS issued news release IR-2017-117 that warns of ever increasing efforts by cyber criminals to infiltrate sensitive information contained within a tax professional's computer. The latest approach comes through an email tactic called "spear phishing." In these emails, cyber crooks personally address the potential victim by posing as a trusted or familiar acquaintance. They could be disguised emails appearing to come from tax clients, software vendors, professional associations, or even the IRS themselves. Guess where the cyber crooks get our contact information? It is posted all over the internet at sites such as NATPtax.com, TaxProfessionals.com, PTIN.org, or TaxBuzz.com. Take a moment to conduct a search on your own name with the words "tax professional" afterwards; you will be amazed at what you find, and maybe even learn something about yourself that you didn't even know!

The highlights of the IRS news release include:

- The IRS receives three to five data theft reports per week
- One in fourteen users are tricked into opening a link or attachment
 - Of those users, a quarter of them have been duped more than once!
- 81% of criminals used either stolen passwords or accessed weak passwords
- Tax return information stolen from practitioners enables the thieves to better masquerade as legitimate taxpayers, thus making it harder for the IRS and states to identify a suspicious return.
- The number one goal of phishing thieves is to profit financially from the stolen information. As the IRS, states, and tax industry have made great strides in combating tax-related identity theft, criminals are finding the need to gather even more information about their victims in order to better impersonate taxpayers. This is why tax professionals, who hold detailed, sensitive financial data, are critical and profitable targets for them.

Included in this release is an announcement that starting July 11th, the IRS will roll out the "Don't Take the Bait" education program. It will be a 10-week effort to educate tax professionals on cyber security issues. It will be delivered by email bulletins.

Also, we hear from NATP National that they, too, will offer education opportunities by hosting free weekly webinars educating tax pros in the subject of cyber security. The webinars start July 17th and will offer CPE credits. See national's website at www.natptax.org under Live Webinars for further details and to sign up.

In conclusion, we have two great opportunities this summer to learn about cyber security, either for the first time, or as a review to keep up on the latest methods and advice in order to protect yourself and your clients!

Win an iPad Mini!

Registering for a
2017 NY NATP CE class
automatically enters you in
a drawing to win!

Best Practices Tip of the Month: Mirror, Mirror on the Wall

In the event our hardware crashes or worse, Ransomware (RW) attacks, we feel safe that we can always restore our data because its backed up. Right? With advances in Ransomware there are now RW that can encrypt your whole computer. And the Ransomware can break through Antivirus, don't be fooled!

What about the programs, Tax, Office, Word, Excel, QuickBooks, screensavers, wallpaper and all those other little programs you just can't live without? No big Deal I'll just re-install them, not with RW! Your whole Computer is on lockdown. Even without RW, it can take hours & hours to get back everything the way it was from a Crash. It never will be 100% the way it was.

Here's the Silver Bullet, Mirror Image or System Image backups. It creates an exact copy of your computer, programs, data and ALL at any point in time. If in the event of a hardware crash, any of my workstations and Server are up and running in 3-4 hours. It's like an attack never happened. I use Carbonite for this service, but they are not the only game in town.

I Strongly Advise you to consult your IT Guy before you attempt this. In my case, I am the IT guy, had to learn to be, I can't wait days for an IT guy to show up.

Roman Bellusci, CPA

Don't Forget!

NY Chapter Meet & Greet
NATP National Conference & Expo
Washington D.C. Tues August 8th 7:30 PM

NYS Paid Family Leave (PFL)

by Dan Paoletti, EA

On July 1st, New York State quietly ushered in the new Paid Family Leave (PFL) program for all NYS employees. It is a mandatory benefit that provides paid time off for employees to bond with a new child, care for a seriously ill family member, or for matters involving qualifying military service, all while their job is protected.

Details are coming slowly emerging; here is what we know at this point:

- This new benefit is completely funded by employees through a payroll deduction.
 - Employers are not required to withhold; however, they can choose to pay the cost for their employees.
- The initial payroll deduction rate is .126% of all wages paid up to \$1,305.92 per week.
 - That is a maximum deduction of \$1.65 per week.
- Each employer will be required to purchase a policy to cover the new PFL program.
 - It will be included or added as a rider to your existing NYS Disability Policy.
 - You should hear from your disability carrier soon, if you have not already.
- An employer can start deducting on wages earned as of July 1, 2017.
 - An individual can make a claim for benefits starting 1/1/18.
 - Employees need to give 30-day notice for a foreseeable leave.
- An employee must be employed full-time for 26 weeks or part-time for 175 days for eligibility.
- PFL Benefits phase in over 4 years, with gradually increasing benefit amount and duration of time off.
- Employers must add PFL written guidance to their employee handbook.
 - In lieu of an employee handbook, written guidance on how to file a claim must be given to employees.
- For further details see the following website: <https://www.ny.gov/programs/new-york-state-paid-family-leave>

This article is meant to be a first glimpse. Keep on the lookout for more details and procedural guidance as this program rolls out in the coming months. It will certainly be of interest for businesses that conduct payroll services and tax professionals alike.

New York State Free Tuition Program!

The New York State Legislature has enacted the Excelsior Scholarship. This Scholarship Program is making college possible for hundreds of thousands of students across New York state. As Tax Preparers, we anticipate many questions from our clients concerning this program.

To be eligible for a scholarship the students must:

- Be residents of New York State
- Plan to attend a SUNY or CUNY two- or four-year degree program
- Take 30 credits per year and make progress towards graduation
- Maintain good academic standing
- Be on track to graduate on time with an Associate's Degree in two (2) years or a Bachelor's Degree in four (4) years
- Family household adjusted gross income must not exceed:
 - \$100,000 for the 2017-18 academic year based on the 2015 tax return
 - \$110,000 for the 2018-19 academic year based on the 2016 tax return
 - \$125,000 for the 2019-20 academic year based on the 2017 tax return

Below please find a list of recently asked questions and answers concerning the Excelsior Scholarship.

Will I be able to attend college at SUNY or CUNY tuition free?

Yes. If you are a NYS resident whose family household adjusted gross income (as filed on your 2015 federal tax returns) does not exceed \$100,000 for the 2017-18 academic year and you complete 30 credits per year, you will be able to attend a SUNY or CUNY college tuition free.

What does it mean to be a "NYS resident" for purposes of receiving this award?

To be considered a NYS resident for purposes of receiving this award, you must have resided in the State for 12 continuous months prior to the term for which the award is being sought.

How much can I receive from the Excelsior Scholarship?

An Excelsior Scholarship recipient can receive up to \$5,500 from the Excelsior Scholarship, minus any amounts received for TAP, Pell or other scholarships. The remainder of your tuition charge will be covered through a tuition credit paid through SUNY or CUNY.

Will I be able to get an award for the fall?

Yes. Eligible students will receive awards to attend a SUNY or CUNY college tuition free this fall.

When will I be able to apply for the award?

It is anticipated that the Excelsior Scholarship application will be available on June 7th.

Can I get an award if I'm currently going to a public college?

Yes. Students who are currently attending college are eligible to receive an award, provided they are currently on track to complete their degree on time.

Continued...

How long can I get the award?

You are eligible to get an award for up to two years for students pursuing an associate's degree and up to four years for students pursuing a bachelor's degree. Students in an undergraduate program of study normally requiring five years are eligible to receive the award for five years.

Do I need a certain grade point average to get or keep the award?

Award recipients need to earn a passing grade to maintain their Excelsior Scholarship awards, provided they earn a total of 30 credits over the course of a year. Recipients should keep in mind that they may have other awards which also carry academic standards that differ from those required for the Excelsior Scholarship.

Can I get an award if I'm a transfer student?

A student who transferred between colleges is eligible for an Excelsior Scholarship if they are on track to complete on time based on the number of credits accepted by their current college.

Once I receive the scholarship, is it possible to lose it?

You can lose the scholarship if you do not continue to meet all eligibility requirements. For example, you must enroll in at least 12 credits per term and complete 30 credits per year to continue to receive the scholarship.

If I completed my associate's degree, can I receive this award to get my bachelor's degree?

Yes, provided the college that you are attending accepted all of the credits you earned in completing your associate's degree, and meet all other requirements for the Excelsior Scholarship.

Are there any other requirements that I must meet after I complete my degree?

Yes. You must live in New York State for the number of years equal to awards you received. For example, if you received four Excelsior Scholarship awards while getting your bachelor's degree, you must live in New York State for four years after college. In addition, if you are working during those years, you must work in New York State. Failure to meet these requirements will result in the conversion of your award to a loan. Excelsior Scholarship Alert

Sign up to be notified when you can apply at: www.hesc.ny.gov/excelsior

Richard Rottkamp, EA
NATP NY Chapter Education Chairman

Reminder! 2018 John Hnat Memorial Scholarships

There is still time to apply for the Scholarships! In 2017 the Chapter offers two scholarships, one for the NATP-NY Essential Annual Seminar and one for the NATP-NY Chapter Comprehensive IT 201/203 Seminar.

The 2017 Winners will be eligible to use their Scholarships toward a 2018 NY NATP Fall Seminar.

The winners will be chosen randomly during our October 23, 2017 Annual Meeting at Turning Stone (Verona, NY). **All applications must be submitted by October 6, 2017.**

The Path to Becoming an EA: Study Tips

By Kathryn M Keane, EA

After you have figured out how you learn best, accept the fact that there are some things you just need to memorize.

Call them tips or memory pegs, here's a few that will help.

Married Filing Separately Has No Right to Live!

Calm down, it's just a memory peg. Think about there are only a few credits allowed for MFS and virtually no tax breaks. Remember if they lived together at ANY time of the year, they can't have their rental loss and their Social Security is taxable.

So, when the example is about a MFS taxpayer, look at the worst possible answer and that is most likely the correct one.

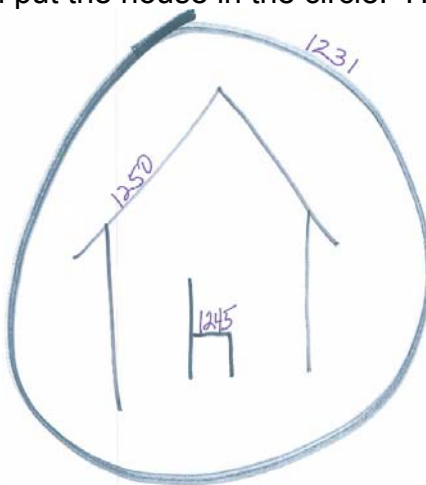
Those Silly Sections, they're really just property

Draw a chair—that's 1245. So is most other tangible personal property: equipment, furniture, vehicles, etc.

Draw a house—that's 1250. Real property includes buildings, rental property, etc.

Draw a circle—that's 1231—all other business property

Now, put the chair in the house, then put the house in the circle. Here it is:



Why do you need to know these sections?:

- Like Kind Exchanges can only happen when the assets (or property) are of the same class
- Treatment when sold
 - 1245 is the worst, depreciation is tax at the client's ordinary rate, there is no special rate

- 1250 is not as bad, the depreciation is taxed (for the exam) at the maximum rate of 25%
- 1231 is the best. The gain or profit is capital (20% maximum and NIIT) and the loss is fully deductible, subject recapture (but that is usually not on the exam). See next tip.
- As you look at the circle, think of it as water going down the drain. The closer you get to the center, the worse the tax treatment gets.

Five is waiting for you

Whenever something special applies and the taxpayer needs to wait, the typical number of years is five (5). Common example of five (5) year waiting include:

- Sale of a principal residence—the look back period is five (5) years. (exception for military, but not typically on exam)
- BIG, or Built In Gains Tax which applies to property transferred into a partnership or s-corporation in exchange for ownership applies to the first five (5) years the property is held.
 - Example: Harry contributed a building to ABC partnership in exchange for ownership interest in TY X0. The partnership sells it for a gain in TY X3, the gain is Harry's. (Why because the five-year time span is still in effect).
- 1231 Recapture (briefly mentioned above)—When something is sold and the 1231 loss is taken, any 1231 gain to that amount in the next five (5) years is treated as ordinary.

QC are RAR

Qualified Children (QC) are subject to the Rule of RAR.

R—Relationship (son, daughter, you remember)

A—Age (19, under 24 and full-time student, etc.)

R—Residency

Things to memorize

- **Pick a filing status**, either S or MFJ and memorize its Standard Deduction, threshold etc. You will remember that S is half of MFJ on most things
- **Taxable Social Security**—be able to calculate taxable SS. Usually the question is not a 85% example, but know those threshold
- **IRA Deductible Limits**
- **Avoid the Absolutes**—True/False with “never” and “always” are almost always false. If you have learned anything these years you know that there is ALWAYS an exception!

If you have other memory pegs, please share them by emailing them to info@macanta.com.

Life's Too Short...

We join the New Mexico Chapter of NATP in mourning the sudden death of their Secretary, Lisa Skidmore Sexton, EA. Lisa was a constant and generous contributor to many Facebook tax groups and a frequent Conference and Tax Forum attendee.

Never let a chance to tell someone you care slip past you.

NY NATP Announces Summer Series Lineup!

Day One: Preparing C Corporation Returns & Like Kind Exchange Section 1031 Transfer (8 CE)

Preparing C Corporation Returns: This hands-on course is designed for tax professionals who are looking to expand their practice by preparing C corporation returns. This course discusses general tax aspects applicable to domestic C corporations. It includes line item explanations designed to aid in the preparation of Form 1120. This class is ideal for individuals who have never completed a Form 1120 before or have very limited experience. (4 CE)

Like Kind Exchange: This Course is a comprehensive examination of the section 1031 transaction related to both personal property as well as the more complicated Real Estate Section 1031 transfer. We will start by defining what a like kind exchange is and is not, and finish with a multi-property Like Kind Exchange. This is an intermediate level course. (4CE)

Day Two: Life Cycle of a Business (8 CE)

Life Cycle of a Business: This course will take you through a life cycle of a business starting with the analysis of a choice of entity to obtaining business ID numbers for the various governmental agencies to record keeping, finance all the way through succession planning or sale/bankruptcy. The course will review procedures on setting up the various types of entities and the forms to correctly apply for the business/taxpayer ID numbers. Discussions include succession planning and retirement considerations and how to sell or close down a business.

New! Register Online: <http://newyorknatp.com/education/>

Date	Location	Site Information
July 17-18	Saratoga	Hampton Inn & Suites Saratoga Springs Downtown 25 Lake St Saratoga Springs, NY 12866 518-584-2100
July 19-20	Fishkill	Ramada Conference Center 542 US Route 9 Fishkill, NY 12524 845-896-6281
July 31- Aug 1	Turning Stone (Verona/ Syracuse area)	Turning Stone Resort & Casino 5218 Patrick Rd Verona, NY 13478 800-771-7711
August 21-22	Rockville Centre	Hampton Inn & Suites Rockville Centre 125 Merrick Rd Rockville Centre, NY 11570 516-599-1700
August 23-24	NYC	The Watson Hotel (Formerly Holiday Inn Midtown) 440 W 57 th St New York, NY 10019 877-424-2449

Go Green!
Printed
Texts are
\$20/each

Pricing	Member	Non-Member
Early Bird (ends 2 weeks prior)	\$225/day	\$250/day
Regular Price	\$250/day	\$275/day
If attending both days, take \$25 off total price!		

Go Green!
E-Copies
free w/
Registration

Education Corner

Tentative Dates for the NY NATP Seminars!

We are currently working to finalize our schedule of classes, please keep an eye out on our website (NewYorkNATP.com) for up to date information.

Before we can give you these dates, we must finalize all locations and sites, get CE approved by the IRS and request approval of our program from NATP. We are working diligently to provide our members an outstanding program. Information will be uploaded as soon as all the arrangements have been finalized.

Mark your calendars! Below is a TENTATIVE schedule of when we will be hosting our Seminars around the state.

Fall Series:

Topics Include: Tax Season Issues, Education Tax Issues, Retirement, NYS Update

Week of 10/16:

- Middletown
- Riverhead (East LI)

Week of 10/23:

- Turning Stone (An Mtg)
- NYC
- Rockville Center
- Carle Place
- Rochester
- Buffalo

Week of 10/30:

- Fishkill
- Albany
- Binghamton

Week of 11/27:

- Hauppauge (West LI)
- Tarrytown

Week of 12/7:

- Bayside (Queens)

Basic 1040/201

Topics Include: Preparing a Basic 1040/201, Inputting W2, 1099

January 2018

Buffalo Albany
Syracuse Long Island
Tarrytown

Keep an eye out for official dates!

Check our website for more info!

Save the Dates!

NATP Tax Forums

Atlantic City, NJ September 18-19, 2017

Las Vegas, NV September 26-27, 2017

NY NATP Annual Meeting

Turning Stone (Verona, NY) Monday, Oct 23, 2017

NY Chapter of NATP

1129 Front Street
Binghamton NY 13905
800-822-3260
607-723-1022 Fax

PHONE:
800-822-3260

FAX:
607-723-1022

E-MAIL:
stateoffice@newyorknatp.com

**NY Chapter
Founders Award
Past Winners**

Ralph Sommers
2013

Wendy C. Loomis
2014

Karl Herba
2015

Dwayne "Rocky"
Rhodes
2016

We're on FaceBook!
Search for NY NATP!



Purchasing a Quickfinder?

Will you be buying a Quickfinder for the coming season? We all use these guides and the New York Chapter receives a donation for each book ordered when you use the **Association Code** below or **Special Order Form** provided at:

<http://newyorknatp.com/quickfinder-purchase/>

Quickfinder Association Code Q680

The NY Chapter THANKS YOU FOR YOUR SUPPORT!!

The NY Chapter is proud to announce
our new website:

NewYorkNATP.com

Visit our website to stay up to date on the most recent developments from NYS DTF, to learn more about our upcoming seminars, catch the newest edition of this newsletter and so much more!



Power of Attorney



Read instructions on the back before completing this form. For estate tax matters, use Form ET-14, Estate Tax Power of Attorney. Filing Form POA-1 does not automatically revoke any previously filed powers of attorney (POAs), but may affect who receives mailings.

1. Taxpayer information (taxpayers must sign and date this form in section 5)

Form with fields for Taxpayer's name, Spouse's name, Mailing address, City, State, ZIP code, and Country.

2. Representative information (special conditions may apply; see instructions)

Form with fields for Primary individual representative name, Firm name, Telephone number, Mailing address, City, State, ZIP code, Country, Email address, Title or profession, PTIN, SSN, or EIN, NYTPRIN, and Additional individual representative name.

3. Mailings

We will send copies of notices and other communications related to the matters authorized in section 4 to the primary individual representative listed above. If you want them sent to a different representative who has a POA on file for the same matters, enter that individual's name below.

Name of representative to receive copies of notices and other communications: _____

4. Authority granted

The taxpayers named in section 1 appoint the individuals named in section 2 to act as their representatives with full authority to receive confidential information and to perform any and all acts the taxpayers can perform, unless limited below, in connection with the following matters. Your appointed representatives will not have the authority to sign tax returns or delegate their authority to another individual unless specifically authorized below.

Mark an X in all boxes that apply. If this section is left blank, this POA will cover all tax types for all tax periods.

Table with columns: Tax type, Years, periods, or transaction, Tax type, Years, periods, or transaction. Rows include All, Corporation, Partnership/LLP/LLC, Personal Income, Sales and Use, Withholding, and Other (explain).

Mark an X in the box if this POA is for: [] An offer in compromise (OIC) case [] A conciliation conference or Tax Appeals hearing

I want to limit the authority granted by this POA as follows (explain): _____

I have other POAs on file for the specific matters identified above and want to revoke all of these other POAs []

I authorize the representatives in section 2 to do the following:

[] Sign tax returns (including refund/credit applications) on my behalf [] Delegate his/her/their authority to another individual

5. Taxpayer signature

I certify, under penalty of perjury, that I am the taxpayer named in section 1, or a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary acting on behalf of the taxpayer, and that I have the authority to execute this POA.

Form with fields for Signature, Print or type name (and title, if applicable), Date, Telephone number, and Spouse's signature.

▶ IF NOT SIGNED AND DATED, THIS POA WILL NOT BE PROCESSED.

See instructions on back for Where to send Form POA-1.

02900106170094



Instructions

General information

Use Form POA-1, *Power of Attorney*, when you want to give one or more individuals the authority to obligate or bind you, or appear on your behalf. You may only appoint individuals (not a firm) to represent you. **Note:** Authorizing someone to represent you does not relieve you of your tax obligations.

Use this form for all matters (**except estate tax**) imposed by the Tax Law or another statute administered by the New York State (NYS) Department of Taxation and Finance (*Tax Department*) and the New York City (NYC) Department of Finance. If you and your spouse filed a joint tax return but have different representatives, you must each file a separate Form POA-1.

Unless you limit the authority you grant (see section 4), your appointed representative will be authorized to perform any and all acts you can perform, including but not limited to: receiving confidential information concerning your taxes, agreeing to extend the time to assess tax, and agreeing to a tax adjustment.

You do **not** need Form POA-1 to authorize someone to appear with you or with someone who is already authorized to act for you or to authorize someone to provide information, or prepare a report or return for you.

Only certain types of professionals may act on your behalf before the NYS Bureau of Conciliation and Mediation Services (BCMS), the NYC Department of Finance Conciliation Bureau or at Tax Appeals. Visit the Tax Department's POA webpage (at www.tax.ny.gov/poa) for more information.

Revocation and withdrawal – New: This POA will **remain active** until you (the taxpayer) revoke it or your representative withdraws from representing you. Representatives may not revoke a POA.

For information on ways to revoke a POA, or how a representative can withdraw, see the Tax Department's POA webpage (at www.tax.ny.gov/poa).

Specific instructions

For additional information on how to complete Form POA-1, including who must sign as the taxpayer, visit the Tax Department's POA webpage (at www.tax.ny.gov/poa).

Section 1 – Taxpayer information

The taxpayer identification number may be a social security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN) issued by the Internal Revenue Service, or a tax identification number issued by the NYS Tax Department.

Section 2 – Representative information

You may use Form POA-1 to appoint one or more representatives. Your *Primary individual representative* will be mailed copies of notices and other communications unless you direct otherwise in section 3. If you are appointing more than two representatives, attach a sheet that provides all of the information requested in section 2. The attached sheet must be signed and dated by each taxpayer named in section 1.

Caution: This POA cannot be partially revoked or withdrawn. If you appoint more than one representative on this POA and later choose to revoke one representative or one representative withdraws, the revocation or withdrawal will apply to **all** representatives, and none will have ongoing authority to represent you. You **must** file a new POA to appoint the representatives that you want to continue representing you.

All representatives are deemed as authorized to **act separately** unless you explain that all representatives are required to **act jointly** on the line in section 4 that allows you to limit the authority granted by this POA.

For each appointed representative, enter the title or profession or, if your representative is not a professional, enter the representative's relationship to you. If the representative is not licensed in NYS, also include the state where licensed (for example, *Florida attorney*). Enter each representative's federal preparer tax identification number (PTIN), SSN, or EIN. If applicable, also enter each representative's New York tax preparer registration identification number (NYTPRIN).

Section 3 – Mailings

If you want copies of notices and other communications sent to someone **other than** the primary individual representative listed in section 2 of this POA, enter the name of that representative on the line provided. This representative must be someone who is listed as a representative for the matters covered by this POA on this or another valid POA on file.

If you do not want copies of notices and other communications sent to any representative, enter *None*.

Example: On 2/1/2016 you appoint Mr. Smith as your representative for all tax matters for 2015. Mr. Smith will receive copies of mailings for these matters. On 8/15/2016, you appoint Ms. Jones as your representative for all tax matters for 2015. Ms. Jones will now receive copies of mailings for these matters. However, if you want Mr. Smith to continue to receive mailings, you must list Mr. Smith's name in section 3 of the POA appointing Ms. Jones. Ms. Jones will not receive mailings.

Section 4 – Authority granted

Use this section to specify the matters covered by this POA. By default, this POA will cover all tax types for all tax periods. If you select a tax type, but do not enter a tax period, this POA will cover the tax type selected for all tax periods. If you enter a tax period, but do not select a tax type, this POA will cover the tax period entered for all tax types. For tax periods other than calendar years, enter the beginning and ending dates for the periods. For taxes based on a specific transaction, enter the transaction date.

If your tax type is not listed, or if you are granting authority for a special assessment or fee administered by an agency, mark an **X** in the *Other* box and explain. To identify a specific audit case or assessment, mark the *Other* box and enter a case or assessment ID number.

If you want to limit your representative's authority, explain the limitation. For example, you can limit your representative's authority to only receive confidential information, but make no binding decisions for you. If you need more space to explain the limitation, attach a sheet. The attached sheet must be signed and dated by each taxpayer named in section 1.

Section 5 – Taxpayer signature

You or someone who is authorized to act for you must sign and date Form POA-1. The authorized person who signs Form POA-1 may need to provide identification and evidence of authority to sign this POA.

If a joint tax return was filed and both spouses will be represented by the same representatives, both spouses must sign and date Form POA-1 unless one spouse authorizes the other, in writing, to sign for **both**. In that case, attach a copy of the authorization.

Where to send Form POA-1

For matters administered by the **NYS Tax Department**:

FAX to: (518) 435-8617 (the easiest and fastest method)

Mail to: NYS TAX DEPARTMENT
POA CENTRAL
W A HARRIMAN CAMPUS
ALBANY NY 12227-0864

See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

For matters administered by **NYC Department of Finance**, send to the office in which the matter is pending.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website at www.tax.ny.gov, or, if you do not have Internet access, call (518) 457-5431 and request Publication 54, *Privacy Notification*.

The Commissioner of the New York City Department of Finance is authorized to require disclosure of identifying numbers by section 11-102.1 of the Administrative Code of the City of New York.

02900206170094

