

# Power of Attorney

Issued under authority of the Revenue Act and the Michigan Employment Security (MES) Act.

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 (Required)	Fax Number
		FEIN or Treasury Account No.	UIA Account No.
Taxpayer SSN	Spouse SSN	E-mail Address (if applicable)	

## 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 (if applicable)
	Telephone Number (Required)	Fax Number
	Beginning Authorization Date - If applicable (mm/dd/yyyy)	Ending Authorization Date - If applicable (mm/dd/yyyy) *

## PART 3: TYPE OF AUTHORIZATION

**GENERAL AUTHORIZATION - Granted to:**  Treasury  UIA\*\* **Check one or both of these boxes.**  
 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 from Treasury or UIA (includes forms, billings, and notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

**LIMITED AUTHORIZATION**  
 Select the type of authorization by checking the appropriate boxes in Section A and Section B.

<ol style="list-style-type: none"> <li>1. Inspect or receive confidential information.....</li> <li>2. Represent me and make oral or written presentation of fact or argument.....</li> <li>3. Sign returns .....</li> <li>4. Enter into agreements.....</li> <li>5. Receive mail from Treasury or UIA (includes forms, billings and notices) .....</li> </ol>	<p style="text-align: center; margin: 0;"><b>Section A - Treasury</b></p> <table style="width:100%; text-align: center;"> <tr> <td style="width:50%;">All Tax/Nontax Matters</td> <td style="width:50%;">Only as Specified Below</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	All Tax/Nontax Matters	Only as Specified Below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p style="text-align: center; margin: 0;"><b>Section B - UIA**</b></p> <table style="width:100%; text-align: center;"> <tr> <td style="width:50%;">All Tax/Nontax Matters</td> <td style="width:50%;">Only as Specified Below</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	All Tax/Nontax Matters	Only as Specified Below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Tax Type (Income, Unemployment, Sales, Student Loan, etc.)	Form Type (MI-1040, UIA 1020, 1020-R, 1017, etc.) or Assessment No.	Year(s) or Period(s)

## PART 4: CHANGE IN POWER OF ATTORNEY

<input type="checkbox"/> <b>CHANGE IN POWER OF ATTORNEY REPRESENTATION:</b> 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	UIA**
	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> <b>REVOKE PREVIOUS AUTHORIZATION:</b> I revoke all Powers of Attorney submitted and will represent myself in all tax matters. ....	<input type="checkbox"/>	<input type="checkbox"/>

## PART 5: TAXPAYER'S SIGNATURE (REQUIRED)

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 and Title, Printed or Typed (Required)	Date (Required)
Spouse's Signature	Name and Title, Printed or Typed (Required)	Date (Required)

\* 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 (Form 151)

Complete and file a *Power of Attorney* (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 your tax return information with another person or releasing your tax return to another person.**

## PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address. 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 Account Number if this Power of Attorney applies to any state unemployment insurance tax 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 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/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

Unless otherwise specified, this Power of Attorney replaces or revokes any previous Power of Attorney 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

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

Customer Contact Center  
Individual Correspondence Section  
Michigan Department of Treasury  
P.O. Box 30757  
Lansing, MI 48909  
Fax: (517) 636-4488

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

MARCS  
P.O. Box 30158  
Lansing, MI 48909-7658  
Fax: (517) 272-5562

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

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

Collection Division  
Michigan Department of Treasury  
P.O. Box 30168  
Lansing, MI 48909  
Fax: (517) 636-5245

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

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

All others, mail or fax 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 30778  
Lansing, MI 48909-8278  
Fax: (517) 636-4520