

City of Grand Rapids
Income Tax Department

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 Department of the City of Grand Rapids. Failure to complete this form will prohibit the Income Tax Department 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 send a separate Power of Attorney form for each different representative. Enter the authorized representative's name firm's name, address, 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 for all years and tax 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 and revokes any previous power of attorney authorizations on file with the Income Tax Department 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 if a joint return, your spouse must sign and date the form.

FILING

Mail this form to:

Grand Rapids Income Tax Department
PO Box 347
Grand Rapids, MI 49501-0347