

Instructions for Indiana Form POA-1

Casual conversations with a taxpayer's representative, who does not have a Power of Attorney on file, are permitted. However, neither tax return information nor taxpayer-specific information will be disclosed to the representative unless a properly executed Power of Attorney has been filed with the Indiana Department of Revenue.

Pursuant to 45 IAC 15-3-4, a properly executed Power of Attorney must contain the following information.

1. The taxpayer's name, D\B\A name, address and telephone number.
2. The Indiana taxpayer's identification number (TID). The TID number is assigned by the Indiana Department of Revenue; each entity has its own TID number. The employer identification number (EIN) is a number provided by the Internal Revenue Service. Individual taxpayers should use their Social Security Numbers unless they have been issued a TID number.
3. Enter the name, address and telephone number of your individual representative(s). Only individuals may be named as representatives. If you want to add one additional individual representative, indicate so in the space provided. If you want to add more than one additional individual representative, indicate so in the space provided and attach a list of additional representatives to the form.
4. If your representative works for a firm or corporation, enter the name, address and phone number of the company. Enter the individual name of your representative(s). Only individuals may be named as representatives. If you want to add more than four individual representatives for a firm or corporation, indicate so in the space provided and attach a list of additional representatives to the form.
5. The Power of Attorney form must contain the specific type of tax, tax form number and the tax years for which the individual representative has been appointed.
6. Include as an attachment any restrictions or limitations which the taxpayer has placed on the representative while acting as the taxpayer's representative.
7. The Power of Attorney form must be signed by the taxpayer or an individual authorized to execute the Power of Attorney on behalf of the taxpayer.

After the taxpayer executes a Power of Attorney, the Department of Revenue will communicate primarily with the taxpayer's representative.

The Indiana Department of Revenue accepts faxed or electronic copies of original Power of Attorney Forms. If a copy is provided, the person forwarding the copy certifies, under penalties for perjury, that the copy is a true, accurate and complete copy of the original document.

This Power of Attorney can only be revoked by written and signed notice.

To submit the form you may either **fax to: (317) 615-2736** or **mail to:**

**Indiana Department of Revenue
P.O. Box 7230
Indianapolis, IN 46207-7230**