**Michigan Department of Treasury**

**Form 151, Power of Attorney**

**Guideline on How to Fill Out Form (rev. 12-18)**

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### Authorized Representative Declaration (Power of Attorney)

**INSTRUCTIONS:** Use this form to authorize the Michigan Department of Treasury to communicate with a named individual or entity acting on your behalf. Also use this form to designate a representative to receive copies of correspondence regarding a particular tax dispute (other than City Income Tax). All information designated as "required" must be supplied for this authorization to be effective.

#### Part 1: Taxpayer or Debtor Information

- **Taxpayer’s Name and Address (Required)**
- **FEIN, ME or TR Number (Required for business taxes)**
- **Taxpayer’s Social Security Number (Required if no FEIN, ME or TR Number listed)**
- **Spouse’s Social Security Number**
- **Taxpayer’s E-mail Address**
- **Daytime Telephone Number (Required)**
- **Fax Number**

#### Part 2: Revocation of Authority

- **To revoke the authority of your current representative, check the applicable box in this section. Check only ONE box.**
- **I revoke all prior authorizations. I will represent myself.**
- **I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5. I will represent myself.**
- **I revoke prior authorizations in the matter/dispute listed in Part 4 and/or Part 5 and appoint a new representative in Part 3 who is authorized under Part 4 and/or 5.**

#### Part 3: Representative Appointment

- **Your representative may be an entity or an individual. If you designate an entity you must also provide an individual as a contact. If no start date is indicated the authorization is effective as of the date this form is signed. If no expiration date is indicated the authorization is effective until revoked.**
- **Authorized Representative’s Name and Address (Required)**
- **Contact Name (Required if an entity is named)**
- **Client Service Rep.**
- **ADP Tax Services, Inc., a wholly-owned subsidiary of ADP, LLC**
- **400 W. Covina Blvd.**
- **San Dimas, CA 91773**
- **Telephone Number (Required)**
- **877-706-0510**
- **Fax Number**
- **(909) 305-6329**
- **Authorization Start Date (mm/dd/yyyy)**
- **Authorization Expiration Date (mm/dd/yyyy)**
- **Authorized Representative’s E-mail Address**
- **ttsagency.com@adp.com**

#### Part 4: Type of Authority

- **If you check a box, you authorize your representative to act in that capacity.**
  - **X** 1. Receive and inspect confidential information (upon request only). (To have your representative receive copies of all future letters and notices involving a tax dispute (other than City Income Tax), you must complete Part 5.)
  - **2. Make oral or written presentation of tact or argument.**
  - **3. Sign returns.**
  - **4. Enter into agreements.**
  - **5. All of the above.**
  - **You may restrict authority in boxes 1-4 to a specific matter (Not required)**
    - **Tax Type, Debt or Fee**
    - **Year(s) or period(s)**
    - **Withholding**

#### Part 5: Request Copies of Letters and Notices Regarding a Tax Dispute (other than City Income Tax)

- **By checking this box, you are directing Treasury to send a copy of all future letters and notices involving a particular tax dispute to your representative.**
  - **Signature as in Part 3 under section 3 of the Revenue Act (MCL305.3). This dispute is for year(s) or period(s) and tax income tax, sales tax, use tax, etc.) are both required if this box is checked.**

#### Part 6: Taxpayer or Debtor Authorization

By signing this form, I authorize Treasury to communicate with my representative consistent with the authority granted.

<table>
<thead>
<tr>
<th>Signature (Required)</th>
<th>Print Name (Required)</th>
<th>Title (Required if a business)</th>
<th>Date (Required)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse’s Signature</td>
<td>Print Name</td>
<td>Title</td>
<td>Date (Required if spouse signs)</td>
</tr>
</tbody>
</table>

**TREASURY USE ONLY**

- **Accepted**
- **Rejected**
- **Division Name**
- **Reviewer Initials**

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**NOTE:** Please send POA to Tax_Authorizations@adp.com or ADP Customer Service Rep. This email address is for the agency to contact ADP.