

# Authorized Representative Declaration (Power of Attorney)

Detailed instructions on page 2.

**NOTE:** All information designated as "required" must be supplied for this authorization to be effective. Use Part 2 to revoke previous authorizations in total or in part. To add a new representative Part 3 must be completed along with at least one box from Parts 4 or 5.

PART 1: TAXPAYER OR DEBTOR INFORMATION			
Taxpayer's Name <b>(Required)</b> If a business, include any DBA, trade or assumed name. If filing joint return, include spouse's name.	FEIN, ME or TR Number <b>(Required for business taxes)</b>		
Taxpayer or Business Address <b>(Required)</b>	Taxpayer's Social Security Number <b>(Required if no FEIN, ME, or TR Number listed)</b>	Spouse's Social Security Number	
Taxpayer's E-mail Address	Daytime Telephone Number	Fax Number	
PART 2: REVOKE PREVIOUS AUTHORIZATION			
To revoke the authority of your current representative, check the applicable box in this section.			
<input type="checkbox"/> 1. I revoke all prior authorizations. I will represent myself.			
<input type="checkbox"/> 2. I revoke prior authorizations in the matter(s) listed here:	Tax Type(s), Debt Type, or Fee	Tax Year(s)/Period(s)	
<input type="checkbox"/> 3. I revoke prior authorizations directing Treasury to send copies to my representative for dispute(s) listed here:	Tax Type(s)	Tax Year(s)/Period(s)	
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 <b>(Required)</b>	Contact Name <b>(Required if an entity is named)</b>		
Authorized Representative's Address <b>(Required)</b>	Telephone Number <b>(Required)</b>	Fax Number	
	Authorization Start Date (mm/dd/yyyy)	Authorization Expiration Date (mm/dd/yyyy)	
	Authorized Representative's E-mail Address		
PART 4: TYPE OF AUTHORITY			
If you check a box, you authorize your representative to act in that capacity.			
<input type="checkbox"/> 1. Receive and inspect oral or written confidential information (upon request only). <b>(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.)</b>			
<input type="checkbox"/> 2. Make oral or written presentation of fact or argument.	You may restrict authority in boxes 1-4 to a specific matter. (Not required.)		
<input type="checkbox"/> 3. Sign returns.	Tax Type(s), Debt Type or Fee	Year(s)/Period(s)	
<input type="checkbox"/> 4. Enter into agreements.			
PART 5: REQUEST COPIES OF LETTERS AND NOTICES REGARDING A TAX DISPUTE (other than City Income Tax)			
<input type="checkbox"/> By checking this box, you are directing Treasury to send a copy of all future notices and letters involving a particular tax dispute to your representative named in Part 3 under section 8 of the Revenue Act (MCL 205.8). Enter the tax (income tax, sales tax, use tax, etc.) and year(s) or period(s) in the fields at right. (Tax and year(s) or period(s) are both <b>required</b> if this box is checked.)	Tax Type	Tax Year/Period	
	Tax Type	Tax Year/Period	
	Tax Type	Tax Year/Period	
PART 6: TAXPAYER OR DEBTOR AUTHORIZATION			
<i>By signing this form, I authorize Treasury to communicate with my representative consistent with the authority granted.</i>			
Signature <b>(Required)</b>	Print Name <b>(Required)</b>	Title <b>(Required if a business)</b>	Date <b>(Required)</b>
Spouse's Signature	Print Name	Title	Date <b>(Required if spouse signs)</b>
TREASURY USE ONLY			
<input type="checkbox"/> Accepted <input type="checkbox"/> Rejected		Division Name	Reviewer Initials

## Purpose

Use the *Authorized Representative Declaration (Power of Attorney)* (Form 151) to authorize the Michigan Department of Treasury (Treasury) to communicate with a named individual or entity acting on your behalf. This form may also be used to revoke your representative's authority or to designate a representative to receive letters and notices regarding a particular tax dispute. **All businesses** may complete an Authorized Representative form via Michigan Treasury Online at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov).

**Required information.** If a box includes the word "Required," you must provide the information. If a box does not contain the required information, the form is invalid and you will be notified by letter.

**PART 2: Revoking the authority of a representative.** If you want to revoke all prior authorizations, including requests to send copies of letters and notices of tax dispute(s) to your representative and will be representing yourself, check box 1. If you want to revoke your representative's current authority in whole or in part for a specific tax matter, check box 2 and enter the appropriate Tax Type(s), Debt Type, or Fee as well as the Tax Year(s)/Period(s) in the boxes to the right within Part 2. If you want to revoke a previous request to send copies of letters and notices of tax dispute(s) to your representative, check box 3 and enter the appropriate Tax Type(s) and Tax Year(s)/Period(s) in the boxes to the right within Part 2. After you revoke your representative's authority, you may represent yourself, or you may appoint a new representative by completing Part 3, Part 4 and/or Part 5.

**PART 3: Appointing an entity as your representative.** If you appoint an entity as your representative, then any individual within that entity is authorized to act on your behalf. For example, if you appoint the XYZ Law Firm as your representative, any attorney or paralegal from that firm is authorized to act on your behalf. The "Contact Name" is only to ensure that information sent to the entity is directed to the individual overseeing your representation. The contact name is NOT your sole authorized representative. To appoint an entity, write the name of the entity in the Name box and the address of the entity in the Address box. For example:

Authorized Representative's Name (Required) XYZ Law Firm
Authorized Representative's Address (Required) 1234 Street City, State, ZIP Code

**Appointing an individual as your representative.** If you appoint a specific individual as your representative, then only that individual is authorized to act on your behalf. Treasury will only discuss with or disclose information to that individual. For example, if a specific attorney at the XYZ Law Firm is named as your representative, Treasury will not discuss with or disclose information to any other attorney or paralegal at the same firm. If you appoint an individual as your representative, do not fill out Contact Name; your representative is the contact. To appoint an individual, write the name of the individual in the Name box and the address of the individual in the Address box. For example:

Authorized Representative's Name (Required) John Smith
Authorized Representative's Address (Required) 1234 Street City, State, ZIP Code

**PART 4: Type of authority: General or limited.** You may grant your representative general or limited authority to act on your behalf. The actions that your representative may take will depend on the boxes that you check in Part 4. Confidential information (box 1) will only be provided upon request; Treasury will not automatically send confidential information to your representative. Granting your representative authority does not give the representative the right to receive future copies of letters and notices unless Part 5 is also completed. If you want to further restrict the authority of a representative to a specific matter, you must enter the Tax Type(s), Debt Type or Fee as well as the Tax Year(s)/Period(s) in the boxes to the right within Part 4.

**PART 5: Requesting copies of letters and notices with respect to a tax dispute.**

**NOTE:** This part does not apply to City Income Tax.

If you complete Part 5, you must identify on the line in Part 5 one or more tax matters that is in dispute. The dispute(s) may cover more than one tax period or year. You must identify one or more specific taxes and periods; "all taxes" and "all periods" is unacceptable and will be rejected. Part 5 does not give a representative authority to act on your behalf. You must give your representative authority to act on your behalf by checking one or more boxes in Part 4 if you want your representative to do more than just receive future notices and letters. Only one representative can be authorized to receive future letters and notices regarding a specific tax dispute under Part 5. Treasury will only send future letters and notices to the person identified on the most recent form. If you appoint an entity as your representative, future letters and notices will be sent to the attention of the first "Contact Name."

**Signing a child's POA:** If a Form 151 is prepared for a child who is too young to sign it, a parent or guardian should sign the child's name, then add "by (your name) parent (or guardian) for minor child."

**Deceased taxpayer.** Do not use this form for a deceased taxpayer. File a Claim for Refund Due a Deceased Taxpayer (MI-1310) with a death certificate and/or a letter of authority (issued by the probate court) for a personal representative.

## MAILING OR FAXING INSTRUCTIONS

### Individual taxpayers:

Michigan Department of Treasury  
Customer Contact Center  
Individual Correspondence Section  
PO Box 30058  
Lansing MI 48909  
Fax: 517-636-4488

### When Treasury Collection Services Bureau asks for this form and any attachments:

Michigan Department of Treasury — Coll  
PO Box 30168  
Lansing MI 48909  
Fax: 517-241-5045

### When a Treasury field office representative asks for this form, send it as directed by that office.

### For all others:

Electronically submit through [Michigan Treasury Online \(MTO\)](http://MichiganTreasuryOnline(MTO))  
Email a PDF copy to [Treas-Registration-151@michigan.gov](mailto:Treas-Registration-151@michigan.gov)

Or mail to:

Michigan Department of Treasury  
Customer Contact Center  
Registration Section  
PO Box 30778  
Lansing MI 48909