



# City of East Lansing Income Tax Department

## INSTRUCTIONS FOR POWER OF ATTORNEY AUTHORIZATION EL-2848

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 East Lansing. 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:

East Lansing Income Tax Department  
410 Abbot Road  
East Lansing, MI 48823



PLEASE TYPE  
OR PRINT

PLEASE TYPE  
OR PRINT

**Power of Attorney Authorization**

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary. Complete this form if you wish to appoint someone to represent you to the Income Tax Department on income tax matters, or if you wish to revoke or change your current power of attorney authorization.

<b>PART 1: TAXPAYER INFORMATION</b>					
Taxpayer's (first name, initial, last name or business name)			Taxpayer SSN/FEIN		
If joint return spouse's first name, initial, last name			Spouse SSN		
Current address (number and street)		Apt./Ste. no.	If a business, enter DBA, trade or assumed name		
Address line 2			Telephone number		Fax number
City, town or post office		State	Zip code	E-mail address	
Foreign country name, province/county, postal code					
<b>PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES</b>					
Representative's name			Contact's name (if applicable)		Contact's name (if applicable)
Firm name			E-mail address		E-mail address
Address (number and street)		Apt./Ste. no.	Telephone number		Telephone number
Address line 2			Fax number		Fax number
City, town or post office		State	Zip code	Beginning authorization date (MM/DD/YY)	
				Ending authorization date (MM/DD/YY)*	
Foreign country name, province/county, postal code					
<b>PART 3: TYPE OF AUTHORIZATION</b>					
<input type="checkbox"/> <b>GENERAL AUTHORIZATION</b> Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all tax years or periods.					
<input type="checkbox"/> <b>LIMITED AUTHORIZATION</b> Select the type of authorization by checking the appropriate boxes.					
1. Inspect or receive confidential information _____					
2. Represent me and make oral or written presentations of fact and argument _____					
3. Sign returns _____					
4. Enter into agreements _____					
5. Receive mail (includes forms, billings and payment notices) _____					
			All Tax 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"/>
Type of Income Tax		Tax Form or Assessment Number		Tax Year(s) or Period(s)	
<b>PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION</b>					
<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 matters and years or periods covered by this Power of Attorney.					
<input type="checkbox"/> <b>REVOKE PREVIOUS AUTHORIZATION:</b> I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization.					
<b>PART 5: TAXPAYER SIGNATURE(S)</b>					
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 or title typed or printed			Date
Spouse's signature		Name or title typed or printed			Date

\* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Department in writing that this Power of Attorney is revoked.