

Power of Attorney Instructions

General Instructions

A Power of Attorney (Form A-222), or similar written authorization, executed by the taxpayer is required by the Wisconsin Department of Revenue for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect certain confidential Wisconsin tax information. Use of Form A-222 is not mandatory. Photocopies, faxed copies, and electronic copies of Form A-222 are acceptable.

The Power of Attorney form applies to matters before the department, including receiving confidential Wisconsin tax information, of individuals, estates, trusts, partnerships, and corporations, including tax-option (S) corporations.

When the representative is accompanied by the taxpayer or, if the taxpayer is a legal entity, by an officer or other authorized person of the legal entity, a Power of Attorney is not required for the taxpayer's representative to inspect confidential information or to represent the taxpayer at conferences. Also, a Power of Attorney is generally not required for a trustee, receiver, guardian, administrator or executor of an estate, or a representative appointed by a court.

Specific Instructions

Part 1 – Taxpayer Information

Individuals: Enter your name, address, social security number or Wisconsin tax account number, telephone number, and email address in the space provided. If a joint return is involved, and you and your spouse are designating the same representative, enter your spouse's name and social security number.

Corporation or partnership: Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address.

Trust: Enter the name, address, federal identification number or Wisconsin tax account number, telephone number, and email address of the trust.

Estate: Enter the name, address, federal identification number or Wisconsin tax account number, telephone number, and email address of the estate.

Other entity: Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address.

Note: If you have been assigned a Wisconsin tax account number by the Wisconsin Department of Revenue, enter the middle 10-digit numbers in the appropriate box.

Part 2 – Representative(s)

Check one box to indicate whether you are appointing a new or additional representative or revoking authority of a representative.

- If you are appointing a new or additional representative, complete Parts 3, 3A or 3B, 4, and 5. The Power of Attorney form will remain valid unless you revoke it.
- If you are revoking authority of your representative, skip Parts 3 and 4 and complete Part 3A or 3B and Part 5. **Note:** DOR will revoke your representative's access to your My Tax Account (MTA) portal in DOR's computer system.

Part 3 – Representative is an Entity or Individual

Check one box to grant authority to an entity or individual.

- If granting authority to an entire entity or firm (e.g., law or accounting firm), complete Part 3A. You are authorizing DOR to discuss confidential information with all employees of the entity or firm. If an employee leaves the firm, DOR will no longer discuss confidential information with the former employee.
- If granting authority only to a specific individual(s) (e.g., sibling or accountant), complete Part 3B. You are authorizing DOR to discuss confidential information only with such individual(s).

Part 3A – Entity or Firm

Enter the entity's legal name, mailing address, and phone number. Provide the first and last name of a primary point of contact at the firm and their email address.

Part 3B – Individual

Enter each individual's name, mailing address, email address, and phone number. Attach additional pages if needed.

Part 4 – Full or Limited Authority

Check only one box to grant authority to the representative. If you want to grant different authority to different representatives, you must submit a separate Power of Attorney form for each representative that is granted different authority.

- *Full Authority* – Check the first box to grant full authority to your representative for matters before the department.
- *Limited Authority* – Check the second box to grant limited authority to your representative for certain matters before the department. In the space that follows, indicate the type of limited authority you are granting. You may also grant authority only for specified periods.

The items listed under limited authority may contain multiple tax types. The following lists the type of taxes that may be covered by certain categories:

- Sales and Use Taxes – Sales tax, use tax, premier resort area tax, and local exposition tax
- Excise Taxes – Alcohol beverage tax, motor fuel tax, cigarette tax, and tobacco and vapor products taxes
- Nontax Debt – Debt of other agencies the department has authority to collect
- Other – Unclaimed property

Periods are optional. If you do not enter a period, the representative will have authority for all periods. Enter the specific year(s), quarter(s), month(s), etc. in the space provided (e.g., 2018, 2019). Do not enter the words “Previous,” “Prior,” or “Future” in the space provided. Such periods are not specific enough.

Authority	Period(s) (optional)	Authority	Period(s) (optional)
<input checked="" type="checkbox"/> Income or Franchise Taxes	2016	<input checked="" type="checkbox"/> Employer Withholding Taxes	January 1, 2004 to 2018
<input checked="" type="checkbox"/> Sales and Use Taxes	First and Second Quarter 2017	<input type="checkbox"/> Pass-Through Withholding Taxes	
<input checked="" type="checkbox"/> Excise Taxes		<input type="checkbox"/> Nontax Debt	
<input type="checkbox"/> Property Taxes		<input checked="" type="checkbox"/> Other (describe below)	2016
		Homestead Credit Claim	

Part 5 – Signature of Taxpayer

The Power of Attorney form must be signed by the taxpayer. A signature stamp or electronic signature is acceptable. A photocopy or faxed copy of an original-signed form has the same authority as the original.

Signature of Taxpayer:

- Individuals: If a joint return is involved and both spouses will be represented by the same individual(s), both taxpayers must sign the Power of Attorney. If they are represented by different individuals, each spouse should execute their own Power of Attorney.
- Estate or trust: A personal representative or trustee must sign
- Partnerships: All partners must sign unless one partner is authorized to act for the partnership
- Corporation or any other entity: A corporate officer or person having authority to bind the entity must sign

Date: The Power of Attorney should be dated when signed. The beginning effective date for department action is the department's receipt date.

Note: Due to risk of disclosing confidential information, all notices that are automatically generated by DOR's computer system are sent only to the taxpayer. Representatives may access copies of most notices through the taxpayer's My Tax Account if the taxpayer authorizes such online access. A representative may also [request copies of taxpayer records](#) online.

Questions about this form:

Call: (608) 266-2486

Email: DORIncome@wisconsin.gov

Where to send this form:

1. Send only to the department employee or unit you are working with.
2. If you are not working with a department employee, send to one of the following:

- Email: DORPOA@wisconsin.gov
- Fax: 608-267-1030
- Mail: Mail Stop 5-77
Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949