

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)

Add If you are appointing a new or additional representative, check the first box titled "Add." **Note:** The Power of Attorney form will remain valid unless you revoke it.

Revoke If you want to revoke your representative, you must fill out a new Power of Attorney form and check the box titled "Revoke." Fill out your representative's information in the boxes below the checkbox. Skip Part 3 and proceed to Part 4.

If you are adding or revoking a business as your representative, enter the business name, address, email address, and telephone number. If you are appointing only certain individuals of the business as your representative(s), enter those individual's names. Attach additional pages if needed. If you do not enter the individual's names, authority will be granted to all employees of the business.

If you are adding or revoking only individuals as your representative(s), do not enter a business name. Enter each individual's name, address, email address, and telephone number. Attach additional pages if needed.

Note: Revoking your representative will also result in revoking MTA access for the representative.

Part 3 – Authority Granted

Check one of the following boxes to grant authority to the representative:

- Check the first box to grant full authority to your representative for matters before the department
- Check the second box to grant limited authority to your representative for certain matters before the department and indicate the type of authority granted

Limited Authority – Check the appropriate box(es) to grant authority to your representative. Enter time periods for each authority type for which the Power of Attorney is granted. If you do not enter a period, the representative will have access to all periods. The words “Previous,” “Prior,” or “Future” are not specific enough. The Power of Attorney can be stated in year(s), quarter(s), month(s), etc.

Examples:

Limited Authority	Period(s) (optional)	Limited Authority	Period(s) (optional)
<input checked="" type="checkbox"/> Income or Franchise Taxes	<u>2016</u>	<input checked="" type="checkbox"/> Employer Withholding Taxes	<u>January 1, 2004 to 2018</u>
<input checked="" type="checkbox"/> Sales and Use Taxes	<u>First and Second Quarter 2017</u>	<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)	<u>2016</u>
		<u>Homestead Credit Claim</u>	_____

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

Part 4 – Signature of Taxpayer(s)

The Power of Attorney form must be signed by the taxpayer. A signature stamp or electronic signature is acceptable.

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 his or her 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: All notices are sent only to the taxpayer. If a representative needs a copy of a notice, they must contact the department to obtain one if it cannot be accessed in My Tax Account as an approved third party.

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