

# GEN-58 Power of Attorney and Declaration of Representative

*DOR Use Only*

<b>Part 1. Power of Attorney</b> <i>(Please type or print.)</i>		<small>ID Type (Specify one) SSN (Social Security Number) or FEIN (Fed Employer ID Number)</small>	
<b>1 Taxpayer Information</b>			
Individual's First Name	M.I. Individual's Last Name	ID Type	Primary Identification Number
Spouse's First Name	M.I. Spouse's Last Name	ID Type	Spouse Identification Number
Entity Legal Name		ID Type	Business Identification Number
Mailing Address		Daytime Phone Number <i>(Include area code)</i>	
City		State	Zip Code
Email Address			

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

<b>2 Representative(s)</b> <small>(Representative(s) must sign and date this form on page 2, Part 2.)</small>			
First Name	Last Name	Phone Number	
Mailing Address			
City		State	Zip Code
Email Address			<input type="checkbox"/> Check to receive available notice copies.

First Name	Last Name	Phone Number	
Mailing Address			
City		State	Zip Code
Email Address			<input type="checkbox"/> Check to receive available notice copies.

First Name	Last Name	Phone Number	
Mailing Address			
City		State	Zip Code
Email Address			<input type="checkbox"/> Check to receive available notice copies.

to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

<b>3 Tax Matters</b> You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than three years from December 31 of the year the power of attorney is filed with the Department.		
Type of Tax	Begin Tax Period	End Tax Period

**4 Acts Authorized.** - The representative(s) are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.

Check to make any specific additions or deletions from the acts authorized.

If checked, you must list them below.

**5 Signature of Taxpayer(s).** - If you request joint representation for you and a spouse related to a joint return, both spouses must sign the form. If you request representation for just you, your spouse is not required to sign. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.  
**▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature	Date	Title (if applicable)
Print Name		
Signature (if applicable)	Date	Title (if applicable)
Print Name		

**Part 2. Declaration of Representative (To be completed by representative)**

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
  - A** Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - B** Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - C** Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - D** Officer - a bona fide officer of the taxpayer's organization.
  - E** Full-Time Employee - a full-time employee of the taxpayer.
  - F** Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - G** Other (explain) -

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.**

Designation - Insert above letter (A-G)	Jurisdiction (e.g. State) or Enrollment Card No.	Signature	Date

**Upload:** Scan and upload completed Form GEN-58 at [ncdor.gov/poa](http://ncdor.gov/poa)  
**Mail to:** North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005  
**Fax:** 919-715-1786