

# Power of Attorney

See instructions on reverse side

(Please print or type)

<b>Part 1</b>	Taxpayer Name	Spouse Name	Social Security Number(s)	Wisconsin Tax Account Number
	Taxpayer Address (number and street)	Spouse Address (if different from taxpayer)	Federal Identification Number	Telephone Number – Daytime (     )
	City, State, and Zip Code	City, State, and Zip Code	E-mail Address	

**Part 2** Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue for the tax matter(s) specified in Part 3.

Name	Firm Name/Address	Telephone Number
**		(     )
		(     )
		(     )

\*\* Designated Receiver

Part 3	Type of Tax	Tax Year(s) or Period(s) Covered
<input type="checkbox"/>	Individual Income Tax . . . . .	
<input type="checkbox"/>	Corporation Franchise or Income Tax . . . . .	
<input type="checkbox"/>	Excise Tax . . . . .	
<input type="checkbox"/>	Sales or Use Tax . . . . .	
<input type="checkbox"/>	Withholding Tax . . . . .	
<input type="checkbox"/>	Other (list type of tax/matter) _____	
<input type="checkbox"/>	All delinquent tax matters . . . . .	

**Part 4** Complete if Power of Attorney is limited to:

- Field/office audit matters       Appeal of notice dated \_\_\_\_\_
- Other \_\_\_\_\_

**Part 5** Send notices and other written communications to:  Attorney-in-fact    OR     Taxpayer    ► I understand, agree, and accept:

If the Attorney-in-fact box is checked, any notices and written communications will be sent to only the attorney-in-fact, except as required by statute. If the Taxpayer box is checked, any notices and written communications will be sent to only the taxpayer. Notice to the attorney-in-fact is notice to the taxpayer and vice versa. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the taxpayer.

**Part 6** The Power of Attorney revokes all prior Powers of Attorney on file with the Wisconsin Department of Revenue with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address, or refer to attached copies of prior powers of attorney)

**Part 7** I understand that the execution of this Power of Attorney does not relieve me of personal responsibility for correctly and timely reporting and paying taxes, or from the penalties for failure to do so, all as provided for under Wisconsin tax law. I understand a photocopy and/or faxed copy of this form has the same authority as the signed original.

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 on behalf of the taxpayer.

Signature	Title	Date
Signature	Title	Date

This Power of Attorney is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.  
Refer to instructions on reverse side.

# Instructions for Form A-222

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

The Power of Attorney requirement applies to tax and related credit matters of individuals, partnerships and corporations, including (S) corporations.

When the representative is accompanied by the taxpayer or, if the taxpayer is a corporation, by an officer or authorized employee of the corporation, 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.

## How to Complete Form A-222

### Part 1 – Taxpayer Information

- A. Individuals: Enter your name, address, social security number, and telephone number in the space provided. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, enter your spouse's name and social security number, and your spouse's address if different from yours. A federal identification number is not required for individuals.
- B. Corporation or partnership: Enter the name, business address, federal identification number, and telephone number.
- C. Trust: Enter the name, title, address, and telephone number of the fiduciary, and the name and federal identification number of the trust.
- D. Estate: Enter the name, title, address, and telephone number of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the federal identification number if the estate has one and the decedent's social security number.
- E. Other entity: Enter the name, business address, federal identification number, and telephone number.

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

### Part 2 – Appointee

Enter the name, address, and telephone number and complete address, including zip code of each individual appointed as attorney-in-fact. Attach additional pages if needed.

### Part 3 – Tax Matters and Years or Periods

In the columns provided, identify the type(s) of tax this Power of Attorney authorization applies to by checking the appropriate box(es). Enter time periods for each tax type for which the Power of Attorney is granted. The word "All" for taxes or periods or the words "Previous", "Prior" or "Future" are not specific enough. The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s),

quarter(s), month(s), etc. If the matter relates to estate or inheritance tax, enter the date of the taxpayer's death instead of the year or period.

*Examples:*

- Individual Income Tax 2010
- Corporation Franchise/Income Tax 2008-2010 or FY ending 2010
- Sales Tax – First and Second Quarter 2011
- Withholding Tax – January 1, 2000 to 2010
- Other – Homestead Credit Claim – 2011

### Part 4 – Limited Power of Attorney

If you wish to have this Power of Attorney apply only to specific issues, check the appropriate box and complete the line when checking "Other".

*Examples:*

- Private Letter Ruling
- Revocation Hearing
- Claim For Refund

### Part 5 – Mailing of Notices and Written Communications

Check the applicable box to have notices and other written communications addressed and sent to the taxpayer or the taxpayer's attorney-in-fact. Put the name of the representative who should receive the notices and other written communications on the \*\* line in Part 2. If both boxes are checked, notices and written communication will be sent only to the taxpayer. Notice will be sent to the taxpayer regardless of the box checked when statutes require notice to be sent to the taxpayer. Notice to the attorney-in-fact is notice to the taxpayer and vice versa.

### Part 6 – Revoking a Power of Attorney

By filing a new Form A-222, all prior Powers of Attorney filed with the Department of Revenue for the same matters and years or periods are revoked unless specifically stated otherwise on the line provided.

### Part 7 – Signature of Taxpayer(s)

The Power of Attorney form must be signed by the taxpayer; a signature stamp is not acceptable.

#### A. Signature of Taxpayer:

1. Individuals: If a joint return is involved and both husband and wife will be represented by the same individual(s), both spouses must sign the Power of Attorney. If they are to be represented by different individuals, each spouse may execute his or her own Power of Attorney.
2. Partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
3. Corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.

B. Date: The Power of Attorney should be dated when signed. The beginning effective date for department action will be the department's receipt date. The Power of Attorney will remain in effect until the department is otherwise notified in writing.