

Instructions for Power of Attorney (Form 151)

Complete and file a *Power of Attorney* (Form 151) if you wish to appoint an individual, firm, or organization as your representative in tax or debt matters before the State of Michigan. **Failure to complete this form will prohibit Treasury or the Unemployment Insurance Agency (UIA) from discussing your tax return information with another person or releasing your tax return to another person.**

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address. 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. Also enter the UIA Account Number if this Power of Attorney applies to any state unemployment insurance tax matters. 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 submit a separate form for each representative. Enter the authorized representative's telephone number, fax number, and e-mail address. **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/or argument, (3) sign returns, (4) enter into agreements, and (5) receive all (includes forms, billings, and payment notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes in Section A and/or B. To limit the authorization for specific tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of tax, type of form, and years/periods for which you are granting authorization in the space provided.

Check this box if your representative is authorized to:

1. Inspect or receive confidential information.
2. Represent you and make oral or written presentation of fact or argument.
3. Sign tax returns.
4. Enter into agreements (such as payment plans).
5. Receive mail.

PART 4: CHANGE IN POWER OF ATTORNEY

Unless otherwise specified, this Power of Attorney replaces or revokes any previous Power of Attorney on file with the Michigan Department of Treasury or the Unemployment Insurance Agency 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 your spouse, if a joint return, must sign and date the form.

FILING

If you are an individual taxpayer (not representing a business), mail or fax this form to:

Customer Contact Center
Individual Correspondence Section
Michigan Department of Treasury
P.O. Box 30757
Lansing, MI 48909
Fax: (517) 636-4488

If the Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail or fax your completed form and any attachments to:

MARCS
P.O. Box 30158
Lansing, MI 48909-7658
Fax: (517) 272-5562

If a district office representative has requested you to file this form, mail or fax it to that representative.

If the Treasury Collection Division has requested you to file this form, mail or fax it to:

Collection Division
Michigan Department of Treasury
P.O. Box 30168
Lansing, MI 48909
Fax: (517) 636-5245

If UIA has asked you to file this form, mail or fax it to:

UIA Tax Office
P.O. Box 8068
Royal Oak, MI 48068-8068
Fax: (313) 456-2130 (for UIA only)

All others, mail or fax this form to the Registration Section. Treasury will forward your form to UIA.

Customer Contact Center
Registration Section
Michigan Department of Treasury
P.O. Box 30778
Lansing, MI 48909-8278
Fax: (517) 636-4520