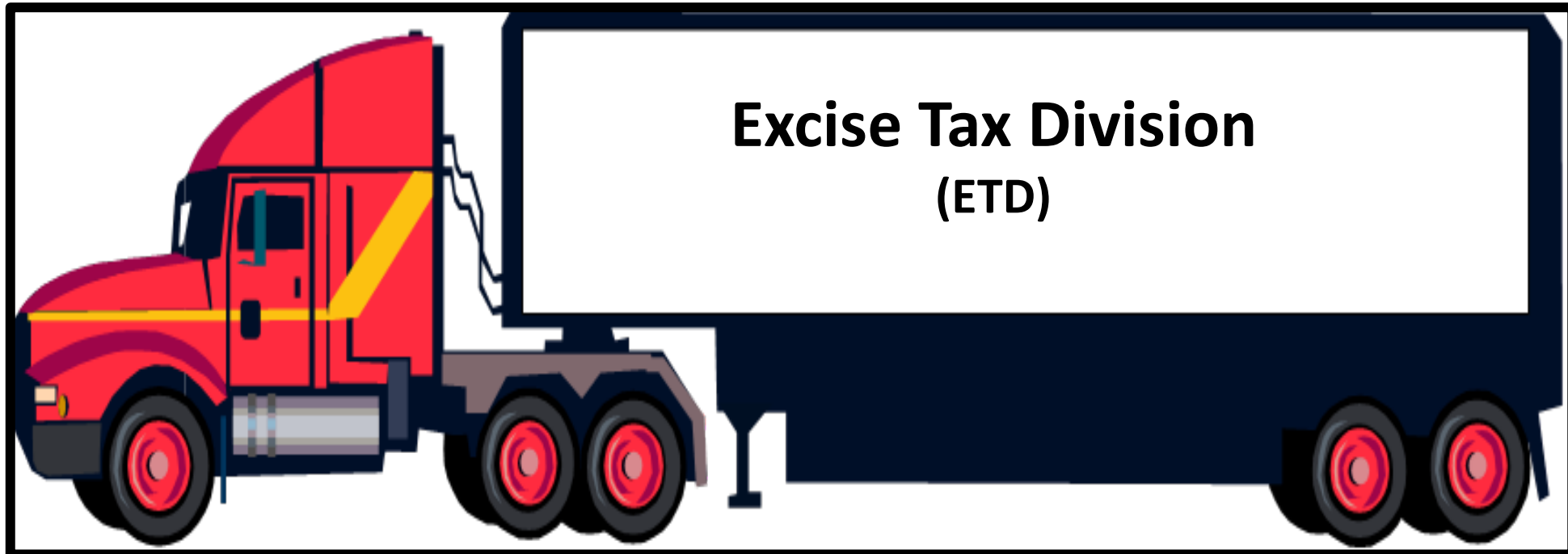


Power of Attorney



Topics Presented

- Why Do You Need A Power Of Attorney

- NCDOR
 - Power of Attorney Form
 - Paper version – GEN-58
 - Paper version – GEN-58 R
 - Electronic submission – GEN-58
 - Electronic submission – GEN-58 R

- NCDMV/IRP
 - Power of Attorney Form
 - Limited Power of Attorney



Why Do You Need A Power of Attorney?

For your protection and the business's protection, if you are not the business owner or corporate officer of the company, you must have a signed Power of Attorney, Form Gen-58, in order to receive decals, information, or conduct business with the Department regarding the account.

Who must have a Power of Attorney?

- Family members
- Friends
- Employees of the business

Form Gen-58 paper submission is located on the Department's website at: [Power of Attorney and Declaration of Representative \(GEN-58 Printable Form\) | NCDOR](#)

Electronic Form Gen-58 is located on the Department's website at: [Power of Attorney and Declaration of Representative \(Electronically\) | NCDOR](#)



Why Do You Need To Revoke a Power of Attorney?

- Form GEN-58R, Power of Attorney Revocation. Revokes powers of attorney previously filed with the Department. Use this form to revoke all powers of attorney on file with the Department or to revoke powers of attorney for certain tax matters.
- Form Gen-58R is located on the Department's website at: [Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)
- Electronic Form Gen-58R is located on the Department's website at: [Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)



NCDOR Power of Attorney (POA) GEN-58

NCDOR Web-Fill 1-24 | **GEN-58** Power of Attorney and Declaration of Representative | *DOR Use Only*

Part 1. Power of Attorney (Please type or print.)

1 Taxpayer Information

Individual's First Name	M.I.	Individual's Last Name	ID Type (Specify one) SSN (Social Security Number) or FEIN (Fed Employer ID Number)	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 (Include area code)	
City		State	Zip Code	
Email Address				

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

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)

First Name	Last Name	Phone Number
Mailing Address		
City	State	Zip Code
Email Address		

First Name	Last Name	Phone Number
Mailing Address		
City	State	Zip Code
Email Address		

First Name	Last Name	Phone Number
Mailing Address		
City	State	Zip Code
Email Address		

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

3 Tax Matters 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 3 years after the date the power of attorney is received by the Department of Revenue.

Type of Tax	Begin Tax Period	End Tax Period

- Taxpayer Information
- Legal Name
- SSN or FEIN
- Representative's Contact Information
- Tax Matters – Active for 3 years
- Removal of Representatives

Form Gen-58 paper submission is located on the Department's website at:

[Power of Attorney and Declaration of Representative \(GEN-58 Printable Form\) | NCDOR](#)



NCDOR Power of Attorney continue (POA) GEN-58

Page 2
Gen. 58
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1-24

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.

Do you have any specific additions/deletions? Yes No

If yes, 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

Mail to: North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-715-1786

➤ Signature and Date

➤ Print Name

➤ Representative Designation

➤ Jurisdiction

➤ Signature and Date



NCDOR Form GEN-58 (POA) Electronic Submission

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE **GEN-58 Power of Attorney Form**

Part 1: Power of Attorney

1: Taxpayer Information

Taxpayer Identification Type *
 SSN (Social Security Number)
 FEIN (Fed Employer ID Number)

Social Security Number * **First Name *** **Middle Initial** **Last Name ***

Daytime Telephone Number * **Email Address *** **Confirm Email Address ***

Address * **City *** **State *** **Zip Code ***

[Add Secondary Taxpayer](#)

The taxpayer(s) listed above hereby appoint(s) the following representative(s) as attorney(s)-in-fact:
NOTE: You can select the "Add" button located at the top right of this section to add up to 3 Representatives.

2: Representative(s) [Add](#)

Representative First Name * **Representative Last Name ***

Representative Address * **Representative City *** **Representative State *** **Representative Zip Code ***

Representative Email Address * **Representative Telephone Number *** [Remove](#)

Check to Receive Available Notice Copies

The person(s) listed in the previous section are to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:
*NOTE: 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 3 years after the date the power of attorney is received by the Department of Revenue.*

3: Tax Matters [Add](#)

Tax Type * **Tax Period Start *** **Tax Period End *** [Remove](#)

4: Acts Authorized

The representatives 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 in Section 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.

Do you have any specific additions/deletions? *
 Yes
 No

For each taxpayer:

- Name
- Address
- E-mail address*
- SSN, ITIN, or FEIN
- Telephone Number

For each representative:

- Name
- Address
- E-mail address*
- Telephone/Fax Number

Tax Matters:

- Tax Type
- Tax Period start and end date



NCDOR Form GEN-58 (POA) continue Electronic Submission

5: Signature of Taxpayer(s)

If a tax matter concerns a joint return, both spouses must sign if joint representation is requested unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the written authorization below.

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.

Attach File

Document Name	Attachment Type	Actions
---------------	-----------------	---------

Available Attachment Types

Proof of Authority Docum

Attach

Part 2: Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified for the tax matter(s) specified above
- 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 - (Must include explanation)

Representative 1

Designation - Select above letter (a-g) *

Jurisdiction (State) No.

Enrollment Card No.

I verify that all information on this form is entered completely and accurately*

IMPORTANT: Please ensure that all email addresses provided on this form are valid.

Once this form is submitted, electronic signatures will be required from all Taxpayers and Representatives listed. Emails will be sent automatically to the addresses provided on this form via DocuSign.

Failure to provide valid email addresses for any parties will result in a rejection of this form & will require resubmittal.

Submit

- Joint returns – requires proof of authority
- Representative Designation
 - Jurisdiction
 - Submit
- **Note:** Electronic signatures require a valid e-mail address for every tax and representative listed on the Power of Attorney

Form Gen-58 paper submission is located on the Department's website at:

[Power of Attorney and Declaration of Representative \(GEN-58 Electronically Form\) | NCDOR](#)



NCDOR Form GEN-58 (POA) continue Electronic Submission

- After completing the form, each taxpayer and representative will receive an e-mail from DocuSign requesting an electronic signature.
- Your Power of Attorney will not be processed unless all taxpayers and representatives electronically sign the document.



NCDOR Power of Attorney (POA) GEN-58 R

NCDOR Web-Fill 1-24 | **GEN-58R** Power of Attorney Revocation DOR Use Only

The filing of this power of attorney revocation will revoke all earlier power(s) of attorney on file with the Department of Revenue for the taxpayer and tax matter(s) indicated below. If you filed a joint power of attorney with your spouse, this form will only revoke the power of attorney for you. Any joint power of attorney will continue for your spouse until revoked by your spouse.

1 Taxpayer Information

Individual's First Name	M.I.	Individual's Last Name	ID Type (Specify one) SSN (Social Security Number) or FEIN (Fed Employer ID Number)	Primary Identification Number
Entity Legal Name			ID Type	Business Identification Number
Mailing Address				
City		State	Zip Code	Daytime Phone Number (include area code)
Email Address				

2 Tax Matters

Which tax matters would you like to Revoke?
 Revoke All Tax Matters
 Revoke Specific Tax Matters (Select the tax type(s) below)

Type of Tax _____
 Type of Tax _____
 Type of Tax _____

Signature. - 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 REVOCATION WILL BE RETURNED.

 Signature _____ Date _____ Select Taxpayer or Representative _____

 Print Name _____

If submitted by a Representative, please enter the following:

Representative's First Name	Representative's Last Name
Representative's Email Address	
Representative's Phone Number (include area code)	

Mail to: North Carolina Department of Revenue, P. O. Box 26000, Raleigh, NC 27640-0005
 Fax: 919-715-1786

➤ Taxpayer Information

➤ Tax Matters

➤ Type of Tax Matters

➤ Type of Tax

➤ Signature and Date

Note: if submitted by representative; complete representative information

➤ Form Gen-58R is located on the Department's website at: [Power of Attorney Revocation \(GEN-58R\)](#) |



NCDOR Form GEN-58R (POA) Electronic Submission

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE GEN-58R Power of Attorney Revocation Form

Are you a Taxpayer or a Legal Representative?*

- Taxpayer
 Representative

1: Taxpayer Information

Taxpayer Identification Type*

- SSN (Social Security Number)
 FEIN (Fed Employer ID Number)

Federal Employer ID Number*

Entity Legal Name*

Daytime Telephone Number

Email Address*

Confirm Email Address*

Address*

City*

State

Zip Code*

2: Tax Matters

Which tax matters would you like to Revoke?*

- Revoke All Tax Matters
 Revoke Specific Tax Matters

3: Taxpayer Signature

Click below to Sign Form*

Click to Sign Document

Submit

➤ Taxpayer or Legal Representative

➤ Taxpayer Information

➤ SSN or FEIN

➤ Taxpayer or Representative Information

➤ Tax Matters to Revoke

➤ Representative Signature

Electronic Form Gen-58R is located on the Department's website at: [Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)



NCDMV / IRP Power of Attorney (POA)

(Rev. 03/23) **LIMITED POWER OF ATTORNEY**

State of _____, County of _____
be it acknowledge that:

PRINTED (Name of Individual, Partnership, LLC or Corporation, If Applicable)

BE IT ACKNOWLEDGED that I, _____,
PRINTED (Full Legal Name as is on State Identification or Driver's License, must be an Officer/Member on NC Secretary of State)

the undersigned, do hereby grant a limited Power of Attorney to _____
PRINTED (Full Legal Name as is on State Identification and/or Driver's License)

of _____
Address Phone

The above-mentioned name for the following limited and special purposes:

- To file applications and obtain for registration for the above listed carrier
- To file application to pay fees and discuss relative matters with various state and federal agencies.
- To file applications for changes to business information such as name, address, equipment, etc.
- To do and perform all and every act and thing necessary to be done in and about the premises in securing and to sign in place and stead of the above listed carrier, international Registration Plan applications, supplements, renewals, Commercial/For Hire registrations, and online applications.

This limited Power of Attorney is restricted and limited to the matters specifically set forth herein and for the term beginning _____, 20____ and continuing until canceled.

Executed by an authorized officer or owner hereto this _____ day of _____, 20_____.

SIGNATURE: _____ TITLE: _____

PRINTED NAME: _____

Sworn and subscribed before me this _____ day of _____, 20_____

NOTARY PUBLIC SIGNATURE: _____

NOTARY PUBLIC PRINTED NAME: _____

My commission expires _____, 20_____

- **The POA must be notarized**
- The POA must indicate the individual and company's name along with the responsible person
- The original POA is retained in IRP office
- You must notify the IRP office in writing if you wish to cancel POA

Questions?

