

GEN-93 Tax Information Authorization for Taxpayer Records

DOR Records Request

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Do not use this form, Form Gen-93, to request copies of tax returns for personal use.**

1 Taxpayer Information (Taxpayer(s) must sign and date this form - see Section 5.)

Taxpayer name(s) and address or name of person duly authorized to sign this form, if not individual taxpayer whose records are requested. (Print or type)

Taxpayer Identification Number

Daytime telephone number

2 Person to Receive Records If you wish to name more than one person to receive records, a separate certification is required for each authorization.

Name and address

Telephone No.

Fax No.

3 Tax Matters The Person to Receive Records is authorized to inspect and/or receive confidential state tax information for tax matters listed on the lines below. Release of a state tax return is not indicative of the tax liability reported by the taxpayer.

(a) Type of Tax (Individual Income, Corporate, Excise, Withholding, Sales and Use, Partnership, etc.)	(b) Year(s) or Period(s)	(c) Specific Tax Records Requested (Returns, Payments, Tax Liability Statements (TLS).)

4 Acts Authorized. - The Person to Receive Records identified on Line 2 is authorized to receive and inspect confidential tax information, which may include federal tax information. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.

5 Signature of Taxpayer(s). - If a matter applies to a joint return, **either** spouse must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/ periods on Line 3. Be advised that:

- ▶ **Any tax liability statement provided indicates that the liability is as of the current date and is not an indication of any additional liabilities that may result from audit activity.**
- ▶ **This authorization Form Gen-93 permits a one-time release of taxpayer's information to the Person to Receive Records as identified on Line 2. Form Gen-93 does not authorize the Department of Revenue to release any information for periods under audit, request for review or denial of refund.**
- ▶ **If not signed, dated by the taxpayer, and Notarized, this tax information authorization will be returned. This form is invalid if not received within 120 days from the date signed by taxpayer(s).**
- ▶ **Do not sign this form if it is blank or incomplete.**
- ▶ **Once the NCDOR discloses your tax return to the Person to Receive Records listed on Line 2, the NCDOR has no control over what the third party does with the information.**

NOTARY PUBLIC VERIFICATION REQUIRED

_____ County, North Carolina

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she signed this GEN-93.

Name(s) of taxpayers: _____ Date: _____

Official Signature of Notary Public: _____

(Official Seal) Notary Public's printed or typed name: _____

My commission expires: _____

Signature (taxpayer) Date

Signature (spouse) Date

Print Name Title (if applicable)

Print Name Title (if applicable)

Tax Information Authorization for Taxpayer Records

North Carolina Department of Revenue

1. **Taxpayer Information:** name and address of the taxpayer whose records are being requested.
2. **Person to Receive Records:** name and address of the individual who the taxpayer has approved and given authorization to the NC Department of Revenue to release copies of their tax records.
3. **Tax Matters**
 - (a): Indicate Type(s) of Tax(es) Requested: Individual Income, Corporate Income, Sales and Use, Withholding, Partnership, etc.)
 - (b): Indicate year(s) or period(s): provide the year(s) or specific tax period(s) requested
 - (c): Specific Tax Records Requested: tax returns, payments, tax liability statement (TLS), business registrations, etc.)
4. **Signatures of taxpayer(s):** If tax applies to a joint return, either spouse must sign this authorization form. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, the taxpayer certifies the authority to execute this form with respect to the tax matters mentioned on Line 3.
5. This authorization form does not serve as substitute Power of Attorney/Declaration of Representation Form (GEN-58). Use Form GEN-58 to grant authority to an individual to represent a taxpayer before the Department of Revenue to receive and inspect confidential tax information, which may include Federal Tax Information.
6. This form must be completed in its entirety. The originally signed and notarized copy must be received by The North Carolina Department of Revenue prior to the release of any requested tax information.