

IMPORTANT NOTICE: POWER OF ATTORNEY UPDATES

The following important information is addressed in this notice:

- New Electronic Method to File Paper Form Gen-58
- New Tax Period Limitations for Form Gen-58
- Examples of the Tax Period Limitations for Form Gen-58

New Electronic Method to File Paper Form Gen-58

Form Gen-58, Power of Attorney and Declaration of Representative (“Form Gen-58”) is the primary power of attorney form for the North Carolina Department of Revenue (“NCDOR”). The form grants an individual authority to represent a taxpayer before the NCDOR.

You can now upload a completed Form Gen-58 on the NCDOR’s website. To use this method, a paper Form Gen-58 must be completed and signed by the taxpayer(s) and power of attorney(s). Once complete, the paper form can be scanned and uploaded. The form will be immediately available to NCDOR employees once uploaded.

The NCDOR continues to offer an electronic version of Form Gen-58. The electronic version can be completed, signed, and filed online.

New Tax Period Limitations for Form Gen-58

Effective June 1, 2024, the NCDOR updated its Power of Attorney Policy to change the tax periods allowed on Form Gen-58.

Prior to the update, Form Gen-58 could authorize representation for the following periods or years:

- Past periods or years
- Current periods or years
- Future tax years or periods that end no later than three years after the date the Gen-58 was received by the NCDOR.

After the update, Form Gen-58 can authorize representation for the following periods or years:

- Past periods or years
- Current periods or years
- Future tax years or periods that end no later than three years from December 31 of the year Form Gen-58 is filed with the NCDOR.

Examples

Example 1: *A taxpayer files Form GEN-58 with the NCDOR on July 1, 2024. The taxpayer lists individual income tax as the type of tax covered by the form and lists January 1, 2022, and December 31, 2028, as the period begin date and period end date for representation.*

The power of attorney is effective for calendar years 2022 through 2027. The power of attorney is **NOT** effective for calendar year 2028, because the tax period ends more than three years from December 31, 2024.

Example 2: *A taxpayer files Form GEN-58 with the NCDOR on October 1, 2024. The taxpayer lists sales and use tax as the type of tax covered by the form and lists October 1, 2024, and September 30, 2027, as the period begin date and period end date for representation.*

The power of attorney is effective for tax periods beginning October 1, 2024, through the period ending on September 30, 2027. The power of attorney **IS** effective for all tax periods listed because each tax period ends within three years from December 31, 2024.

Assistance

Visit ncdor.gov/POA to execute and file Form Gen-58 online. Tutorial videos are available to show you how to upload and electronically complete Form Gen-58.

If you have questions about this notice, you may call the Department at 1-877-252-3052 (7:00 am until 4:30 pm EST, Monday through Friday).

To the extent there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, bulletin, or published guidance regarding the subject of this notice and issued prior to the date of this notice conflict with this important notice, the provisions contained in this important notice supersede the previous guidance.