

August 20, 2024

Important Notice: Power of Attorney Form Updated to Authorize Representatives to Receive Copies of Available Notices

The following important information is addressed in this notice:

- NCDOR is Updating Its Systems to Send Copies of Notices to Representatives
- New Checkbox on Form Gen-58
- Requirement to File New Power of Attorney Form to Receive Notice Copies
- Reminder of Electronic Methods for Filing Form Gen-58

NCDOR is Updating Its Systems to Send Copies of Notices to Representatives

The North Carolina Department of Revenue (“NCDOR”) is updating its systems to send copies of NCDOR notices to authorized representatives. Once the updates are complete, NCDOR will email copies of NCDOR notices sent to taxpayers to authorized representatives.

To receive copies of notices, a representative must file a valid power of attorney form with NCDOR. The form **must** include the following:

- Specific authorization for NCDOR to send copies of notices to the representative
- An email address for the representative
- All tax periods shown on the notice

NCDOR expects to begin emailing notices to authorized representatives by early next year. NCDOR will provide updates as NCDOR gets closer to sending copies of notices to authorized representatives.

Note: Initially, NCDOR will only send copies of certain types of notices. Information about the types of notices will be updated on [NCDOR’s website](#).

New Checkbox on Form Gen-58

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

NCDOR added a new checkbox to Form Gen-58 to authorize NCDOR to send copies of available notices to a representative. A taxpayer **must** check this box for a representative to receive a copy of a notice.

Example of New Checkbox:

Check to receive available notice copies.

Requirement to File New Power of Attorney Form to Receive Notice Copies

Taxpayers with a power of attorney form on file with NCDOR must file a new power of attorney form for the representative to receive copies of available notices. The form must include an email address for the representative and specific authorization for NCDOR to send copies of notices to the representative. The new power of attorney form must be submitted and validated by NCDOR.

Reminder of Electronic Methods for Filing Form Gen-58

You can complete and submit Form Gen-58 using the electronic form available on [NCDOR's website](#). With this option, each taxpayer and representative will sign the form electronically using DocuSign. No paper form is needed with this option.

In addition, you can now upload a completed paper Form Gen-58 on [NCDOR's website](#). To use this method, each taxpayer and representative must sign a paper Form Gen-58. Once complete, the paper form can be scanned and uploaded. The form will be immediately available to NCDOR employees once uploaded.

Additional Information

Additional information about the updates is available at ncdor.gov/POA.

If you have questions about this notice, you may call the NCDOR's Customer Service line at 1-877-252-3052 (7:00 am until 4:30 pm EDT, Monday through Friday), or write to Customer Service, PO Box 1168, Raleigh, NC 27602-1168.