

17-4 June 28, 2017

FINANCE MEMORANDUM

Joint State/City Power of Attorney Form

As of June 27, 2017, a new power of attorney form, POA-1 (6/17), is available on the New York State Department of Taxation and Finance website¹. However, this form is not currently approved for representation in tax matters before the New York City Department of Finance.

The Department of Finance is in the process of amending the rules relating to representation before the Department which will allow it to accept the new Form POA-1 (6/17). During this interim period until such rules are finalized, taxpayers and tax professionals must continue to use the prior Form POA-1 (9/10) available on the Department of Finance website.²

For additional information regarding the rule amendments, please visit the Proposed Rules section of the Department of Finance website.³

The Department of Finance has issued this Finance Memorandum for the purpose of advising taxpayers and tax professionals of the issue addressed so that they may act accordingly. Finance Memoranda are advisory in nature and are merely explanatory. Finance Memoranda are not declaratory rulings or rules of the Department of Finance and do not have legal force or effect, do not set precedent and are not binding on taxpayers.

¹ Located here: <https://www.tax.ny.gov/poa/>

² Located here: <http://www1.nyc.gov/assets/finance/downloads/pdf/poa/poa1.pdf>

³ Available here: <http://www1.nyc.gov/site/finance/about/about-rulemaking-proposed.page>