



## NCDOR Communication

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### Using The Proper Form To Assign A Power Of Attorney

A power of attorney (POA) authorizes a taxpayer's representative to perform any and all acts the taxpayer can perform, including signing agreements and other documents, as well as representing the taxpayer during audits, reviews and appeals.

Taxpayers should use the [GEN-58, Power of Attorney and Declaration of Representative](#) to authorize a power of attorney. However, the department will accept an alternative POA form such as the federal Form 2848, Power of Attorney and Declaration of Representative, or other alternative form, **as long as** it includes **all the information required on the GEN-58**. The taxpayer must state on any alternative form that he or she gives the department permission to discuss **state tax information** with the representative.

- The Department of Revenue **will not accept** a copy of the federal POA form that lists only federal tax information.

Please review the [Power of Attorney](#) section of the agency's website for additional information.

### Questions, Or To Get More Information

Please call the Taxpayer Assistance and Collections Center at 1-877-252-3052 if you have any questions about this issue.

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