Reset Form

Michigan Department of Treasury and Unemployment Insurance Agency (UIA)
151 (Rev. 9-08)

Power of Attorney

Issued under authority of the Revenue Act and the Michigan Employment Security (MES) Act.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters, or if you wish to revoke or change your current Power of Attorney representation. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION

Taxpayer Name and Address (include spouse's name if joint return)	If a business, enter DBA, trade or assumed name.		
	Telephone Number (Required)		Fax Number
	FEIN or Treasury Account No.		UIA Account No.
	Taxpayer SSN	Spouse SSN	E-mail Address (if applicable)

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Submit a separate form for each representative.

Representative Name and Address	Contact Name (if applicable)	E-mail Address (if applicable)
	Telephone Number (Required)	Fax Number
	Beginning Authorization Date - If applicable (mm/dd/yyyy)	Ending Authorization Date - If applicable (mm/dd/yyyy) *

PART 3: TYPE OF AUTHORIZATION

☑ **GENERAL AUTHORIZATION - Granted to:** ☐ Treasury ☐ UIA** **Check one or both of these boxes.**

Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and make oral or written presentations of fact and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive mail from Treasury or UIA (includes forms, billings, and notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

☐ **LIMITED AUTHORIZATION**

Select the type of authorization by checking the appropriate boxes in Section A and Section B.

	Section A - Treasury: All Tax/Nontax Matters	Section A - Treasury: Only as Specified Below	Section B - UIA**: All Tax/Nontax Matters	Section B - UIA**: Only as Specified Below
1. Inspect or receive confidential information	☐	☐	☐	☐
2. Represent me and make oral or written presentation of fact or argument	☐	☐	☐	☐
3. Sign returns	☐	☐	☐	☐
4. Enter into agreements	☐	☐	☐	☐
5. Receive mail from Treasury or UIA (includes forms, billings and notices)	☐	☐	☐	☐

Tax Type (Income, Unemployment, Sales, Student Loan, etc.)	Form Type (MI-1040, UIA 1020, 1020-R, 1017, etc.) or Assessment No.	Year(s) or Period(s)
INDIVIDUAL INCOME TAX		

PART 4: CHANGE IN POWER OF ATTORNEY

	Treasury	UIA**
☑ **CHANGE IN POWER OF ATTORNEY REPRESENTATION:** This form replaces all earlier Powers of Attorney, except those attached, on file for the same tax/non-tax matters and years or periods covered by this Power of Attorney.	☐	☐
☐ **REVOKE PREVIOUS AUTHORIZATION:** I revoke all Powers of Attorney submitted and will represent myself in all tax matters.	☐	☐

PART 5: TAXPAYER'S SIGNATURE (REQUIRED)

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.

Signature X	Name and Title, Printed or Typed (Required) X	Date (Required)
Spouse's Signature	Name and Title, Printed or Typed (Required)	Date (Required)

* If no Ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the Michigan Department of Treasury or Unemployment Insurance Agency (UIA) in writing that this Power of Attorney is revoked.

** Unemployment Insurance Agency is abbreviated throughout this form as UIA.