

Power of Attorney

▶ See instructions on reverse side.

(Please type or print)	Part 1 Taxpayer(s) name(s)	Social security number(s)	Customer identification number
	Address (number and street)	Federal identification number	
	City, state, and ZIP code	Telephone number – daytime ()	E-Mail address

Part 2 hereby appoint(s) the following individual(s)

Name	Address	Telephone Number
		()
		()
		()

as attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue for the tax matter(s) specified in Part(s) 3a and 3b.

Part 3a	Type of Tax	Wisconsin I.D. Number for Tax Checked	▶ Tax Year(s) or Period(s) Covered
<input type="checkbox"/>	Individual Income Tax		
<input type="checkbox"/>	Corporation Franchise or Income Tax		
<input type="checkbox"/>	Sales/Use Tax		
<input type="checkbox"/>	Withholding Tax		
<input type="checkbox"/>	Other (list type of tax/matter) _____		

Part 3b Complete if Power of Attorney is limited to:

<input type="checkbox"/> Field/office audit matters	<input type="checkbox"/> Appeal of notice dated _____
<input type="checkbox"/> All delinquent tax matters	<input type="checkbox"/> Other _____

Part 4 Exclusions – Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and the power to perform on behalf of the taxpayer(s) any and all acts with respect to the above tax matters **except for the following specifically excluded acts:**

Attorney-in-fact is **not** authorized to inspect tax returns/reports

Attorney-in-fact is **not** authorized to receive notices, assessments, determinations, redeterminations, tax forms, billings, refunds, communications and correspondence containing confidential information

Attorney-in-fact is **not** authorized to represent the taxpayer(s) at conferences and hearings

Attorney-in-fact is **not** authorized to execute waivers extending the statutory period of assessment or collection of taxes

Attorney-in-fact is **not** authorized to execute other acts _____

Attorney-in-fact is **not** authorized to use e-mail to send and/or receive confidential tax information with the department

Part 5

Send notices and other written communications to: Attorney-in-fact Taxpayer Both ▶ I understand, agree, and accept:

If only the Attorney-in-fact box is checked, any written communications will be sent to only the attorney-in-fact. If only the Taxpayer box is checked, any written communications will be sent to only the taxpayer. If no box is checked, any written communications will be sent to only the taxpayer. If the Both box is checked, all written communications, including extension agreements, will be sent to only the attorney-in-fact, but final actions; for example, assessments, refunds, and refund denials will be sent to both the attorney-in-fact and the taxpayer. RECEIPT BY EITHER THE ATTORNEY-IN-FACT OR THE TAXPAYER WILL BE RECEIPT BY BOTH. However, duplicate copies of computer generated sales, withholding and delinquent tax notices and other written communications cannot be issued due to current system restraints and therefore, these communications will be sent to only the attorney-in-fact.

Part 6

This Power of Attorney revokes all prior Powers of Attorney on file with the Wisconsin Department of Revenue with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address, or refer to attached copies of prior powers of attorney)

Part 7

I understand that the execution of this Power of Attorney does not relieve me of personal responsibility for correctly and timely reporting and paying taxes, or from the penalties for failure to do so, all as provided for under Wisconsin tax law. I understand a photocopy and/or faxed copy of this form has the same authority as the signed original.

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 on behalf of the taxpayer:

Signature _____	Title _____	Date _____
Signature _____	Title _____	Date _____

This Power of Attorney is not valid unless signed by the individual(s), corporate officer, partner or fiduciary. Refer to instructions on reverse side.

INSTRUCTIONS FOR FORM A-222

A Power of Attorney (Form A-222), or other written authorization, executed by the taxpayer is required by the Wisconsin Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect certain tax information. Use of Form A-222 is not mandatory, however, a substitute form must reflect the information that would be provided on Wisconsin Form A-222. Photocopies and FAX copies of Form A-222 are acceptable. E-mail transmissions are not acceptable.

The Power of Attorney requirement applies to income, including individual and fiduciary (estate and trust), corporation income/franchise, alternative minimum, withholding, sales and use, inheritance, estate, motor vehicle fuel, general aviation fuel, alcohol beverages, drug, cigarette and tobacco products, and other tax matters of individuals, partnerships and corporations, including (S) corporations, and to recycling fees, and homestead and farmland preservation credit matters.

When the representative is accompanied by the taxpayer or, if the taxpayer is a corporation, by an officer or authorized employee of the corporation, a Power of Attorney is not required for the taxpayer's representative to inspect confidential information or to represent the taxpayer at conferences. Also, a Power of Attorney is generally not required for a trustee, receiver, guardian, administrator or executor of an estate, or a representative appointed by a court.

How to Complete Form A-222

Part 1 – Taxpayer Information

- A. For individuals: Enter your name, address, social security number, and telephone number in the space provided. If a joint return is involved, and you and your spouse are designating the same attorney(s)-in-fact, also enter your spouse's name and social security number, and your spouse's address if different from yours. A federal identification number is not required for individuals.
- B. For a corporation or partnership: Enter the name, business address, federal identification number, and telephone number.
- C. For a trust: Enter the name, title, address, and telephone number of the fiduciary, and the name and federal identification number of the trust.
- D. For an estate: Enter the name, title, address, and telephone number of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the federal identification number if the estate has one and the decedent's social security number.
- E. For any other entity: Enter the name, business address, federal identification number, and telephone number.

Note: If you have been assigned a customer identification number through the Integrated Tax System that has been implemented by the Wisconsin Department of Revenue, please enter this 10 digit number in the appropriate box. Not all tax systems have been converted into the Integrated Tax System as yet and therefore a customer identification number may not have been issued to you at this time.

Part 2 – Appointee

Enter the name, address, and telephone number of each individual appointed as attorney-in-fact.

Part 3a – Tax Matters and Years or Periods

In the columns provided, identify the type(s) of tax this Power of Attorney authorization applies to by checking the appropriate box(es). Enter your Wisconsin identification number for each type of tax checked, and the years or periods for which the Power of Attorney is granted. The word "All" for taxes or periods is not specific enough. The Power of Attorney can be limited to specific reporting period(s) that can be stated in year(s), quarter(s), month(s), etc., or can be granted

for an indefinite period of time. If the matter relates to estate or inheritance tax, enter the date of the taxpayer's death instead of the year or period.

Examples:

- Individual Income Tax 2001
- Corporation Franchise/Income Tax 1998-2001
- Sales Tax – First and Second Quarter 2000
- Withholding Tax – January 1, 2000, until further notice.
- Other – Homestead Credit Claim – 2001

Part 3b – Limited Power of Attorney

If you wish to have this Power of Attorney apply only to specific issues, check the appropriate box and complete the line when provided.

Examples:

- Private Letter Ruling
- Revocation Hearing
- Claim For Refund

Complete part 3a even though you are completing part 3b.

Part 4 – Exclusions

When the taxpayer does not want to grant complete authority to the attorney-in-fact, excluded acts should be identified by checking the appropriate box. If you check the "other acts" box, enter the excluded acts on the line provided. *Do not* line out portions of the exclusions listed.

Part 5 – Mailing of Notices and Written Communications

Check the applicable box(es) to have notices and other written communications addressed and sent to the taxpayer and/or the taxpayer's attorney-in-fact. If more than one representative is listed in Part 2, indicate with an asterisk (*) in front of the name, who should receive the notices and other written communications. **Note:** duplicate copies of computer generated sales, withholding, and delinquent tax notices and other written communications, etc. cannot be issued due to current system restraints. All computer generated mailings sent from the sales, withholding, and delinquent tax systems are sent to one address, so if the Both box is checked these communications will be sent to only the attorney-in-fact.

Part 6 – Revoking a Power of Attorney

By filing a new Form A-222 all prior Powers of Attorney filed with the Department of Revenue for the same matters and years or periods are revoked unless specifically stated otherwise on the line provided.

Part 7 – Signature of Taxpayer(s)

The Power of Attorney form must be signed by the taxpayer; a signature stamp is not acceptable.

A. Signature of Taxpayer:

1. For individuals: If a joint return is involved and both husband and wife will be represented by the same individual(s), both spouses must sign the Power of Attorney. If they are to be represented by different individuals, each spouse may execute his or her own Power of Attorney.
2. For partnerships: All partners must sign unless one partner is authorized to act in the name of the partnership.
3. For a corporation, trust, estate, or any other entity: A corporate officer or person having authority to bind the entity must sign.

B. Date: The Power of Attorney should be dated when signed. The beginning effective date for department action will be the department's receipt date. The Power of Attorney will remain in effect until the department is otherwise notified in writing.