POA-1
State Form 49357
(R12 / 5-26)

Indiana Department of Revenue
POWER OF ATTORNEY

Submit only to the Indiana Department of Revenue.

*** Required information. If the field is not complete, this form will be returned to the sender.**

1. Taxpayer Information*

Individual Taxpayer Name or Company Name		
Address or P.O. Box		
City	State	ZIP Code
Telephone Number		

2. Identification Numbers*

Indiana Taxpayer Identification Number (TID) (10 digits)	
Social Security Number	Federal Employer Identification Number (FEIN)

Hereby appoint(s) the following:

3. Representative Information

Individual Representative Name*	Firm Name, if applicable	
Second Representative Name, if applicable		
Address or P.O. Box		
City	State	ZIP Code
Telephone Number	Email Address	

4. Authorization (select one)*

☐ I authorize the listed representative(s) to represent me regarding any matters with the Indiana Department of Revenue regardless of tax years or tax types.

☐ Limit to specific tax year(s) and/or tax type(s): _____

5. Acknowledgement and Authorizing Signature

I acknowledge that by signing this POA-1, I authorize the designated representative(s) to receive confidential information and full power to perform on behalf of the taxpayer in tax matters related to this Power of Attorney. This authority does not include the power to receive refund checks.

I acknowledge that actions taken by the designated representative(s) are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.

I declare and affirm under penalty of perjury that:

- I am a corporate officer, partner, member or managing member, guardian, tax matters partner or person, executor, receiver, administrator, trustee, or other fiduciary on behalf of the taxpayer;
- I have the authority to execute this form on behalf of the taxpayer;
- I have read and fully understand the foregoing document, and to the best of my knowledge it is true, correct, and complete; and
- I understand that during the duration of this form DOR may require me to provide documentation to verify my capacity or to confirm my identity and will cooperate to provide such documentation.

Signature* _____ Date* _____

Printed Name* _____ Title _____

Telephone Number* _____ Email _____

Instructions for Indiana Form POA-1

Casual conversations with a taxpayer's representative who does not have a Power of Attorney on file are permitted. However, the Indiana Department of Revenue will not disclose tax return information or taxpayer-specific information to the representative unless a properly executed Power of Attorney has been filed with DOR. In lieu of a Power of Attorney, you can authorize DOR to discuss your specific tax return information with someone else by filling out the Personal Representative Portion on that specific individual tax return.

The Indiana Taxpayer Information Management Engine (INTIME), DOR's e-services portal, at intime.dor.in.gov, provides access to manage and pay Individual Income and various corporate and business tax obligations. INTIME also provides increased access and functionality to tax practitioners, including electronic Power of Attorney (ePOA) requests for authorization to act on behalf of their business or Individual Income tax clients. For more information on the ePOA process, visit the INTIME Tax Center web page at www.in.gov/dor/resources/online-services/intime.

Pursuant to 45 IAC 15-3-4, a properly executed Power of Attorney must contain the following information:

1. The Individual taxpayer's name or company name (if applicable), address, and telephone number.
   Note: This form is for one person. A spouse (if applicable) will need a separate form.

2. The Indiana Taxpayer's Identification (10-digit TID) number. DOR assigns TID numbers, and each entity has its own TID number. The IRS provides the Federal Employer Identification Number (FEIN). An individual taxpayer should use their Social Security number unless they have been issued a TID number.

3. The name, address, and telephone number of your individual representative(s) and firm name (if applicable). Limit form to a maximum of two individuals. Only individuals can be named as representatives.

4. Check the first box if you want to authorize your representative(s) to represent you regarding all tax matters, regardless of the tax year or income period involved. Check the second box to limit the Power of Attorney to a specific tax type(s) and/or tax year(s). Be sure to list the tax year(s) and/or tax type(s). Select only one option.

5. The taxpayer's signature or the signature of an individual authorized (a responsible officer, as defined by 45 IAC 2.2-9-4; an owner of the company; an owner or member of an LLC, as defined by IC 23-18-1-15; a manager of an LLC, as defined by IC 23-18-1-14; an officer of a corporation; a fiduciary of the taxpayer) to execute the Power of Attorney on the taxpayer's behalf. This form must include signature, printed name, telephone number, and date to be accepted.

DOR accepts faxed copies of original Power of Attorney forms. If a copy is provided, the person forwarding the copy certifies, under penalties for perjury, that the copy is a true, accurate, and complete copy of the original document.

DOR will not accept a Power of Attorney form that has been altered unless it has the initials of the taxpayer (or an individual authorized to execute the Power of Attorney on the taxpayer's behalf) beside the alteration(s).
Any changes will require a new POA-1.

This Power of Attorney can be revoked only by completing and submitting Form POA-R (State Form 57906), located at DOR's Power of Attorney website at www.in.gov/dor/i-am-a/tax-professional/power-of-attorney. The revocation will only be effective for prior paper form POA-1 authorization(s) and will not revoke access granted through an ePOA in INTIME. To revoke an ePOA, please use INTIME at intime.dor.in.gov.

***** Required fields – if not complete, this form will be returned to sender.

Submit the form using one of these methods:

- Fax: 317-615-2605
- Mail: Indiana Department of Revenue
  P.O. Box 7230
  Indianapolis, IN 46207-7230