



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

**1. Taxpayer Information\***

|                     |       |          |
|---------------------|-------|----------|
| Taxpayer(s) Name(s) |       |          |
| Address             |       |          |
| 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                                   |                          |          |
| 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 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 certify that I am the taxpayer, or authorized to sign this Power of Attorney on behalf of the taxpayer.

I understand that this authority will expire 5 years from the date this Power of Attorney is signed or a written and signed notice is filed revoking this authorization.

Signature\* \_\_\_\_\_

Date\* \_\_\_\_\_  
Power of Attorney will expire 5 years from this 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 the department. In lieu of a Power of Attorney, you can authorize the department 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](http://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) request 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 webpage at [in.gov/dor/online-services/intime-tax-center](http://in.gov/dor/online-services/intime-tax-center).

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

1. The Taxpayer's name or Company name (if applicable), address, and telephone number.
2. The Indiana Taxpayer's Identification (10-digit TID) number. The department assigns TID numbers, and each entity has its own TID number. The Internal Revenue Service provides the Federal Employer Identification Number (FEIN). Individual taxpayers should use their Social Security numbers unless they have been issued a TID number.
3. The name, address, and telephone number of your individual representative and firm name (if applicable). Please 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 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). Please be sure to list the tax year(s) and/or tax type(s). Please 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.

**The department 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.

The department 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 is effective for 5 years from the date the form is signed. After the expiration of 5 years, a new Power of Attorney form must be completed if the taxpayer wishes to permit the department to communicate with the taxpayer's representative.

This Power of Attorney can be revoked prior to expiration only by written and signed notice. A subsequent Power of Attorney alone will NOT revoke a prior Power of Attorney.

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Submit the form using these methods:

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