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## FINANCE MEMORANDUM OO-4

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May 31, 2000

### **Joint State/City Power of Attorney form**

A new power of attorney form, POA-1, is now available on the Department of Finance website (<http://nyc.gov/finance>) that will be accepted by both the New York City Department of Finance and the New York State Department of Taxation and Finance for all tax matters other than Estate Tax. The new form reflects recent amendments to the rules relating to representation before the Department of Finance. Title 19 RCNY §27-01. For example, no acknowledgment is required if the authorized representative is a New York State licensed attorney, CPA, public accountant or New York resident enrolled agent. In addition, a faxed copy of the power of attorney will be accepted in most cases, although the Department reserves the right to require an original power to be submitted in appropriate circumstances. The new power of attorney form represents the cooperative efforts of the Department of Finance and the New York State Department of Taxation and Finance to provide better, more efficient and consistent taxpayer services.

The Department of Finance has issued this Finance Memorandum for the purpose of advising taxpayers and tax professionals of, and explaining the Department's current position and procedures with respect to, the issue addressed so that they may act accordingly. Finance Memoranda are advisory in nature and are merely explanatory. Finance Memoranda are not declaratory rulings or rules of the Department of Finance and do not have legal force or effect, do not set precedent and are not binding on taxpayers.