

NOTICE OF CHANGES TO POWERS OF ATTORNEY EFFECTIVE SEPTEMBER 1, 2009

Chapter 644 of the Laws of 2008 and Chapter 4 of the Laws of 2009 amended the New York State General Obligations Law concerning powers of attorney executed in New York State by individuals.

To be valid, any new power of attorney executed in New York State by an **individual** on or after **September 1, 2009**, must:

- be signed and dated by the individual taxpayer and the taxpayer's signature must be acknowledged before a notary public;
- be signed and dated by the representative and the **representative's signature must be acknowledged before a notary public**;
- be in clear and legible print or typed in no less than twelve point size, or, if in writing, a reasonable equivalent thereof; and
- include the exact wording of the *Caution to the Principal and Important Information for the Agent* found in General Obligations Law section 5-1513.

Individuals should use new Form POA-1-IND, *Power of Attorney for Individuals*, rather than Form POA-1, *Power of Attorney*, to authorize an individual or individuals to represent them before the New York City Tax Appeals Tribunal in tax matters where you are liable as an individual.

Businesses or other entities should use Form POA-1, *Power of Attorney*, to authorize an individual or individuals to represent them before the New York City Tax Appeals Tribunal.

Both Form POA-1-IND, *Power of Attorney for Individuals*, and Form POA-1, *Power of Attorney*, and instructions are available at the New York State Department of Taxation and Finance's website by clicking above.