

Power of Attorney



Topics Presented

- Why Do You Need A Power Of Attorney
- NCDMV/IRP
 - Power of Attorney Form – MVR-63
- NCDOR
 - Power of Attorney Form
 - Paper version – GEN-58
 - Electronic submission – GEN-58



Why Do You Need A Power of Attorney?

For your protection and the business's protection, if you are not the business owner or corporate officer of the company, you must have a signed Power of Attorney, Form Gen-58, in order to receive decals, information, or conduct business with the Department regarding the account.

Who must have a Power of Attorney?

- Family members
- Friends
- Employees of the business

Form Gen-58 paper submission is located on the Department's website at:
www.files.nc.gov/ncdor/documents/files/gen58_webfill.pdf

Electronic Form Gen-58 is located on the Department's website at: [Power of Attorney and Declaration of Representative | NCDOR](#)

NCDMV / IRP

Power of Attorney

MVR-63
(Rev. 12/22)

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, That the undersigned:

(BUYER) (SELLER) OR (LEGAL OWNER)

of the following described motor vehicle:

Year _____ Make _____

Body Style _____ Series _____

VIN _____

does hereby authorize and irrevocably appoint:

(ATTORNEY)

my (or our) true and lawful attorney to sign in the name, place and stead of the undersigned, any certificate of title covering the vehicle described above in whatever manner necessary to effect the transfer of such title, application for a duplicate of such title, or application for a new certificate of title of said vehicle as (he) (she) may deem fit and proper, hereby ratifying and confirming whatever action said Attorney shall or may take by virtue hereof in the premises. May not be used when title is held by lienholder.

IN WITNESS WHEREOF, the undersigned has executed this instrument this

_____ day of _____

(FULL SIGNATURE OF OWNER)

Date: _____ County _____ State _____

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated:

(NAME(S) OF PRINCIPAL(S))

Notary Signature _____

Printed or typed name _____

(SEAL) My commission expires: _____

*Titles held by a lienholder either physically or electronically will require a MVR-63A, Secure Power of Attorney.

- The account number and account name must be entered on Power of Attorney
- The POA must indicate the person allowed to sign for individual or company
- The POA must be notarized
- The original POA is retained in IRP office
- You must notify IRP office in writing if you wish to cancel POA



NCDOR Power of Attorney (POA) GEN-58

NCDOR
Web-Fill
4-19

GEN-58
Power of Attorney and
Declaration of Representative
North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-715-1786

Part 1. Power of Attorney (Please type or print.)

1 Taxpayer Information (Taxpayer(s) must sign and date this form on page 2, line 7.)

Taxpayer name(s) and address	Social security number(s)	Fed Employer ID Number
		Daytime telephone number

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Representative(s) must sign and date this form on page 2, Part 2.)

Name and address	Telephone No.
	Fax No.
Name and address	Telephone No.
	Fax No.
Name and address	Telephone No.
	Fax No.

to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:

3 Tax Matters You may list any tax years or periods that have already ended as of the date you sign the power of attorney. You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.

Type of Tax (Individual, Corporate, Sales, etc.)	Year(s) or Period(s)

4 Acts Authorized. - The representatives are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

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- Mailing Information
- SSN or FEIN
- Representatives Contact Information
- Active for 3 years
- Removal of Representatives

Form Gen-58 paper submission is located on the Department's website at:
www.files.nc.gov/ncdor/documents/files/gen58_webfill.pdf

NCDOR Power of Attorney continue (POA) GEN-58

Page 2
Gen. 58
Web-Fill
4-19

- 5 **e-Business Center Account** - Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please visit the Department's website at www.ncdor.gov for a list of the online services for businesses that require login to the e-Business Center.
PLEASE CHECK THIS BOX IF YOUR REPRESENTATIVE WILL CREATE AN e-BUSINESS CENTER ACCOUNT TO PERFORM ONLINE SERVICES ON YOUR BEHALF. ☐
- 6 **Retention/Revocation of Prior Power(s) of Attorney** - The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.
- 7 **Signature of Taxpayer(s)** - If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

----- Signature ----- Date ----- Title (if applicable) -----
----- Print Name -----
----- Signature ----- Date ----- Title (if applicable) -----
----- Print Name -----

Part 2. Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
 - a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c. Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d. Officer - a bona fide officer of the taxpayer's organization.
 - e. Full-Time Employee - a full-time employee of the taxpayer.
 - f. Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g. Other (explain) -

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation - Insert above letter (a-g)	Jurisdiction (state) or Enrollment Card No.	Signature	Date

- Signature and Date
- Print name

- Representative designation
- Jurisdiction
- Signature and date



Form GEN-58

Electronic Submission

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

GEN-58 Power of Attorney Form
North Carolina Department of Revenue, P.O. Box 20000, Raleigh, NC 27640-0000
Fax: 919/733/5789

Part 1: Power of Attorney

1: Taxpayer Information

Legal Name * Country * United States
Daytime Phone Number * Address * Social Security Number *
Email Address * Add Secondary Taxpayer

The taxpayer(s) listed above hereby appoint(s) the following representative(s) as attorney-in-fact.
NOTE: You can select the "Add" button located at the top right of this section to add up to 2 Representatives.

2: Representative(s) Add

Legal Name * Daytime Phone Number * Email Address *
Address * Fax Number * Remove

The person(s) listed in the previous section are to represent the taxpayer(s) before the North Carolina Department of Revenue for the following matters:
NOTE: You may list any tax years or periods that have already ended as of the date you sign the power of attorney.
You may include future tax years or periods that end no later than 3 years after the date the power of attorney is received by the Department of Revenue.

3: Tax Matters Add

Tax Type * Tax Period Start * Tax Period End * Remove

4: Acts Authorized

The representatives are authorized to receive and inspect confidential tax information, which may include federal tax information, and to perform any and all acts that (s) they can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. For purposes of this section, federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service.
List any specific additions or deletions to the acts otherwise authorized in this power of attorney.

5: e-Business Center Account

Your tax representative can create an e-Business Center account with the Department of Revenue to perform online services on behalf of your business. The online services offered through the e-Business Center include filing a return and paying tax for certain business tax types, viewing online tax history, and managing tax payment information. Please visit the Department's website at <https://www.ncdor.gov> for a list of the online services for businesses that require login to the e-Business Center.
☐ Please check this box if your representative will create an e-Business Center Account to perform online services on your behalf.

6: Retention/Revocation of Prior Power(s) of Attorney

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this document.
☐ Please check this box if you do not want to revoke a prior power of attorney.

7: Signature of Taxpayer(s)

If a tax matter concerns a joint return, both spouses must sign if joint representation is requested unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the written authorization below.
If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, representative, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Attach File

Document Name Attachment Type Actions
Available Attachment Types
(Proof of Authority Document) Attach

Part 2: Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified for the tax matter(s) specified above AND
- I am one of the following:
a. Attorney - a member or good standing of the bar of the highest court of the jurisdiction shown below.
b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c. Enrolled Agent - Enrolled as an agent under the requirements of Treasury Department Circular No. 230.
d. ESOP - a bona fide officer of the taxpayer's organization.
e. Full-Time Employee - a full-time employee of the taxpayer.
f. Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
g. Other - (Must include explanation)

Representative 1
Designation: Select above letter (a-g) * Authorization (250)(c) No. * Enrollment Card No. *

☐ I verify that all information on this form is entered completely and accurately.
IMPORTANT: Please ensure that all email addresses provided on this form are valid.
Once this form is submitted, electronic signatures will be required from all Taxpayers and Representatives listed. Emails will be sent automatically to the addresses provided on this form via DocuSign.
Failure to provide valid email addresses for any parties will result in rejection of this form & will require resubmission.

Submit

For each taxpayer:

- Name
- Address
- E-mail Address*
- Social Security, ITIN or Federal Employer ID Number
- Telephone Number

➤ For each representative:

- Name
- Address
- E-mail Address*
- Telephone/Fax Number

Note: Electronic signatures require a valid e-mail address for every taxpayer and representative listed on the Power of Attorney.

Electronic Form Gen-58 is located on the Department's website at:
Power of Attorney and Declaration of Representative | NCDOR



Form GEN-58

continue Electronic Submission

- After completing the form, each taxpayer and representative will receive an e-mail from DocuSign requesting an electronic signature.
- Your Power of Attorney will not be processed unless all taxpayers and representatives electronically sign the document.

Questions?

