



**POWER OF
ATTORNEY**

NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**POWER OF
ATTORNEY**

THE FORM GEN-58

NCDOR EXCISE TAX DIVISION | MOTOR CARRIER SEMINARS

TOPICS OF DISCUSSION

- I. What is the need for a Power of Attorney?**
- II. What is the need for a Power of Attorney Revocation?**
- III. NCDOR Power of Attorney Form**
 - *GEN-58 Paper Form & Electronic Submission*
 - *GEN-58R Paper Form & Electronic Submission*
- IV. NCDMV | IRP Power of Attorney Form**
 - *Limited Power of Attorney*

POWER OF ATTORNEY

The Form GEN-58 grants authority to an Individual to represent a Taxpayer before the Department, and to receive and inspect *Confidential Tax Information*, which may include *Federal Tax Information*. This Power of Attorney (POA) authorizes the Individual(s) named to perform any and all acts *you* can perform. This includes acts such as signing consents, extending the time to assess Tax and executing Waivers agreeing to a Tax Adjustment. However, authorizing someone as your Power of Attorney does *not* relieve you of your tax obligations.

The Form GEN-58 can be completed by either Paper or Electronic format.



NORTH
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DEPARTMENT
OF REVENUE

WHAT IS THE NEED FOR 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

Friends

Employees

Form GEN-58 Paper Submission is located on the Department's website at:

[Power of Attorney and Declaration of Representative \(GEN-58 Printable Form\) | NCDOR](#)

Electronic Form GEN-58 is located on the Department's website at:

[Power of Attorney and Declaration of Representative \(Electronically\) | NCDOR](#)

POWER OF ATTORNEY REVOCATIONS

The Form GEN-58R is a Power of Attorney Revocation. It's purpose is to revoke any **active** Power of Attorney(s) with the Department, and/or to revoke an **active** Power of Attorney(s) regarding specific Tax Matters.

Why would one need to revoke a Power of Attorney?

POA leaves the
Business.

POA's role
changes with
the Business.

POA has
passed away.

POA has
requested
removal.

POA misuses
their power.

Form GEN-58R Paper Submission is located on the Department's website at:

[Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)

Electronic Form GEN-58R is located on the Department's website at:

[Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)

NCDOR POWER OF ATTORNEY

PAPER FORM GEN-58

NCDOR Web-Fill 8-19-24 **GEN-58**
Power of Attorney and Declaration of Representative

DOR Use Only

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

1 Taxpayer Information		ID Type (Specify one)	
Individual's First Name	M.I. Individual's Last Name	SSN (Social Security Number) or FEIN (Federal Employer ID Number)	Primary Identification Number
Spouse's First Name	M.I. Spouse's Last Name	ID Type	Spouse Identification Number
Entity Legal Name		ID Type	Business Identification Number
Mailing Address	Daytime Phone Number (include area code)		
City	State	Zip Code	
Email Address			

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.)		Phone Number
First Name	Last Name	
Mailing Address		
City	State	Zip Code
Email Address	<input type="checkbox"/> Check to receive available notice copies.	

First Name	Last Name	Phone Number
Mailing Address		
City	State	Zip Code
Email Address	<input type="checkbox"/> Check to receive available notice copies.	

First Name	Last Name	Phone Number
Mailing Address		
City	State	Zip Code
Email Address	<input type="checkbox"/> Check to receive available notice copies.	

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 three years from December 31 of the year the power of attorney is filed with the Department.
Type of Tax
Begin Tax Period
End Tax Period

- ✓ Taxpayer Information
- ✓ Legal Name
- ✓ SSN or FEIN
- ✓ Representative's Contact Information
- ✓ Tax Matters – Active for 3 Years.
Type of Tax Matters
Type of Tax
Signature and Date
- ✓ Removal of Representatives

NCDOR POWER OF ATTORNEY

PAPER FORM GEN-58

Continued.

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Gen. 58
Web-Fill
8-19-24

4 Acts Authorized. - The representative(s) 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.

Check to make any specific additions or deletions from the acts authorized. ☐

If checked, you must list them below.

5 Signature of Taxpayer(s). - If you request joint representation for you and a spouse related to a joint return, both spouses must sign the form. If you request representation for just you, your spouse is not required to sign. 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 (if applicable) Date Title (if applicable)

Print Name

Part 2. Declaration of Representative (To be completed by 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 (e.g. State) or Enrollment Card No.	Signature	Date

Upload: Scan and upload completed Form GEN-58 at ncdor.gov/poa

Mail to: North Carolina Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0005

Fax: 919-715-1786

✓ Signature and Date

✓ Print Name

✓ Representative Designation

✓ Jurisdiction

✓ Signature and Date

Form GEN-58 Paper Submission is located on the Department's website at:

[Power of Attorney and Declaration of Representative \(GEN-58 Printable Form\) | NCDOR](#)



NORTH CAROLINA
DEPARTMENT
OF REVENUE

NCDOR POWER OF ATTORNEY

ELECTRONIC FORM GEN-58

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE
GEN-58 Power of Attorney Form

Part 1: Power of Attorney

1: Taxpayer Information

Taxpayer Identification Type *
☒ SSN (Social Security Number)
☐ FEIN (Fed Employer ID Number)

Social Security Number * [Field]
First Name * [Field] **Middle Initial** [Field] **Last Name *** [Field]
Daytime Telephone Number * [Field] **Email Address *** [Field] **Confirm Email Address *** [Field]
Address * [Field] **City *** [Field] **State *** [Dropdown] **Zip Code *** [Field]
Social Security Number * [Field] **First Name *** [Field] **Middle Initial** [Field] **Last Name *** [Field]
Daytime Telephone Number * [Field] **Email Address *** [Field] **Confirm Email Address *** [Field]
Address * [Field] **City *** [Field] **State *** [Dropdown] **Zip Code *** [Field]
[Add Secondary Taxpayer](#)

2: Representative(s) [Add](#)

Representative First Name * [Field] **Representative Last Name *** [Field]
Representative Address * [Field] **Representative City *** [Field] **Representative State *** [Dropdown] **Representative Zip Code *** [Field]
Representative Email Address * [Field] **Representative Telephone Number *** [Field] [Remove](#)
☐ Check to Receive Available Notice Copies

3: Tax Matters [Add](#)

Tax Type * [Dropdown] **Tax Period Start *** [Field] **Tax Period End *** [Field] [Remove](#)

MOTOR CARRIER
MOTOR FUELS
MOTOR VEHICLE LEASE & SUBSCRIPTION
PARTNERSHIP
PRIMARY FOREST PRODUCTS
PRIVILEGE LICENSE
SALES & USE

...al tax information, and to perform any
...harity to sign any agreements,
...turns and return information received

For each Taxpayer:

- ✓ Name
- ✓ Address
- ✓ E-mail Address
- ✓ SSN, ITIN, or FEIN
- ✓ Telephone Number

For each Representative:

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

Tax Matters – Active for 3 Years.

- ✓ Tax Type
- ✓ Tax Period Start and End Date



NORTH
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NCDOR POWER OF ATTORNEY

ELECTRONIC FORM GEN-58
Continued.

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 in Section 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.

Do you have any specific additions/deletions? *

- ☐ Yes
☐ No

5: 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 Docum		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 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 - (Must include explanation)

Representative 1

Designation - Select above letter (a-g) * Jurisdiction (State) No. Enrollment Card No.

☐ I verify that all information on this form is entered completely and accurately *

Representative 1

Designation - Select above letter (a-g) * Jurisdiction (State) 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 a rejection of this form & will require resubmittal.

Submit

Joint Returns

✓ Requires Proof of Authority

Representative Designation

✓ Jurisdiction

✓ Submit

Note: Electronic Signatures
require a valid E-mail Address for
every Tax 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 \(Electronically\) | NCDOR](#)



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NCDOR POWER OF ATTORNEY

ELECTRONIC FORM GEN-58

Continued.



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.



NORTH
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NCDOR POWER OF ATTORNEY

PAPER FORM GEN-58R

NCDOR GEN-58R
Web-FE 5-20
Power of Attorney Revocation

The filing of this power of attorney revocation will revoke all earlier power(s) of attorney on file with the Department of Revenue for the taxpayer and tax matter(s) indicated below. If you filed a joint power of attorney with your spouse, this form will only revoke the power of attorney for you. Any joint power of attorney will continue for your spouse until revoked by your spouse.

1 Taxpayer Information

Individuals must have: **SSN** Individual's Last Name: **ET Type** Primary Identification Number: **ET Type** Business Identification Number: **ET Type**

Working Legal Name: **ET Type** Business Identification Number: **ET Type**

Working Address: **ET Type**

City: **State** Zip Code: **Telephone Phone Number (include area code)**

Small Address: **ET Type**

2 Tax Matters

What tax matters would you like to revoke?

☐ Revoke All Tax Matters

☐ Revoke Specific Tax Matters (Select the tax type(s) desired):

Type of Tax: **ET Type**

Type of Tax: **ET Type**

Type of Tax: **ET Type**

Signature: If signed by a corporate officer, partner, guardian, tax matter partner/person, executor, representative, trustee, administrator, or trustee-in-fiduciary 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 REVOCATION WILL BE RETURNED.

Signature: **Date** **Signed Taxpayer or Representative**

Print Name

If authorized by a Representative, please enter the following:

Representative's First Name: **Representative's Last Name**

Representative's Small Address: **ET Type**

Representative's Phone Number (include area code): **ET Type**

Mail to: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0005
Fax: 919-719-1796

✓ Taxpayer Information

✓ Tax Matters

Type of Tax Matters

Type of Tax

Signature and Date

Note: If submitted by the Representative, then one must complete the required Representative Information.

Form GEN-58R Paper Submission is located on the Department's website at:
[Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)



NORTH
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NCDOR POWER OF ATTORNEY

ELECTRONIC FORM GEN-58R



GEN-58R Power of Attorney Revocation Form

Are you a Taxpayer or a Legal Representative?*

- ☒ Taxpayer
☐ Representative

1: Taxpayer Information

Taxpayer Identification Type*

- ☐ SSN (Social Security Number)
☒ FEIN (Fed Employer ID Number)

Federal Employer ID Number*

Entity Legal Name*

Daytime Telephone Number

Email Address*

Confirm Email Address*

Address*

City*

State

Zip Code*

2: Tax Matters

Which tax matters would you like to Revoke?*

- ☐ Revoke All Tax Matters
☐ Revoke Specific Tax Matters

3: Taxpayer Signature

Click below to Sign Form*

Click to Sign Document

Submit

✓ Taxpayer | Legal Representative

✓ Taxpayer Information

✓ SSN or FEIN

✓ Taxpayer or Representative
Information

✓ Tax Matters to Revoke

✓ Representative Signature

Electronic Form GEN-58R is located
on the Department's website at:

[Power of Attorney Revocation \(GEN-58R\) | NCDOR](#)

NCDMV/IRP POWER OF ATTORNEY LIMITED POA

(Rev. 03/23)

LIMITED POWER OF ATTORNEY

State of _____, County of _____
be it acknowledged that:

PRINTED (Name of Individual, Partnership, LLC or Corporation, if Applicable)

BE IT ACKNOWLEDGED that I, _____
PRINTED (Full Legal Name as is on State Identification or Driver's License, must be an Officer/Member on NC Secretary of State)

the undersigned, do hereby grant a limited Power of Attorney to _____
PRINTED (Full Legal Name as is on State Identification and/or Driver's License)

of _____
Address Phone

The above-mentioned name for the following limited and special purposes:

- To file applications and obtain for registration for the above listed carrier
- To file application to pay fees and discuss relative matters with various state and federal agencies.
- To file applications for changes to business information such as name, address, equipment, etc.
- To do and perform all and every act and thing necessary to be done in and about the premises in securing and to sign in place and stead of the above listed carrier, International Registration Plan applications, supplements, renewals, Commercial/For Hire registrations, and online applications.

This limited Power of Attorney is restricted and limited to the matters specifically set forth herein and for the term beginning _____, 20____ and continuing until canceled.

Executed by an authorized officer or owner hereto this _____ day of _____, 20____.

SIGNATURE: _____ TITLE: _____

PRINTED NAME: _____

Sworn and subscribed before me this _____ day of _____, 20____.

NOTARY PUBLIC SIGNATURE: _____

NOTARY PUBLIC PRINTED NAME: _____

My commission expires _____, 20____.

- ✓ The POA must be Notarized.
- ✓ The POA must indicate the Individual and Company's Name along with the Responsible Person.
- ✓ The Original POA is retained at the IRP Office.
- ✓ You must notify the IRP Office in writing, if you so wish to cancel the POA.

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ANY QUESTIONS?