

General Instructions

Purpose of Forms

Form GEN-58, Power of Attorney and Declaration of Representative. Grants an individual authority to represent a taxpayer before the North Carolina Department of Revenue (“Department”) and to receive and inspect confidential tax information, which may include federal tax information. Federal tax information is defined as federal tax returns and return information received from the Internal Revenue Service. A taxpayer’s execution of a power of attorney does not prohibit the Department from contacting the taxpayer directly when necessary.

Form GEN-58R, Power of Attorney Revocation. Revokes powers of attorney previously filed with the Department. Use this form to revoke all powers of attorney on file with the Department or to revoke powers of attorney for certain tax matters.

Authority Granted

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 the taxpayer can perform with respect to the tax matters described. This includes 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. However, authorizing an individual as power of attorney does not relieve the taxpayer of any tax obligations.

Filing

You can submit Forms GEN-58 and GEN-58R electronically using the Department’s website (ncdor.gov/poa) or you can submit a paper version of the forms by mail or fax. **All sections must be completed. Incomplete forms will not be processed.**

Fiduciaries

A fiduciary (trustee, executor, administrator, receiver, or guardian) should not file a power of attorney to act on behalf of a taxpayer. Instead, a fiduciary must provide evidence to the Department to prove the fiduciary relationship.

If a fiduciary wishes to authorize a different individual to represent the taxpayer, the fiduciary must file and sign a power of attorney granting the authorization on behalf of the taxpayer.

Additional Information

For more information about powers of attorney for individuals and businesses, please visit the Department’s website at ncdor.gov/poa

Specific Instructions for Form GEN-58

Part 1. Power of Attorney

Line 1. Taxpayer Information

Enter the taxpayer’s information in this section based on the instructions provided below for the type of taxpayer requesting representation.

Individuals. Enter the taxpayer’s first name, middle initial, and last name in the spaces provided. Select SSN in the ID Type box. Enter the taxpayer’s Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Primary Identification Number box. If the taxpayer and their spouse are designating the same representative(s), also enter the spouse’s first name, middle initial and last name in the spaces provided. Select SSN in the ID Type box. Enter the spouse’s Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Spouse Identification Number box.

Do not enter anything on the line beginning with the Entity Legal Name box. That line is reserved for business entities.

Enter the taxpayer's mailing address and daytime phone number. If you are submitting Form GEN-58 electronically on the Department's website, you must also include the taxpayer's e-mail address for signature verification. If you are submitting a paper Form GEN-58, you may include the taxpayer's email address.

Corporations, Partnerships, Trusts, or LLCs. Enter the taxpayer's legal name. Select FEIN or SSN in the ID Type box. Enter the taxpayer's Federal Employer Identification Number (FEIN), Social Security Number (SSN) or other taxpayer identification number in the Business Identification Number box. Enter the taxpayer's mailing address and daytime phone number. If you are submitting Form GEN-58 electronically on the Department's website, you must also include the taxpayer's e-mail address for signature verification. If you are submitting a paper Form GEN-58, you may include the taxpayer's email address.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Estates. Enter the estate's legal name in the Entity Legal Name Box. Select FEIN or SSN in the ID Type box. Enter the Federal Employer Identification Number (FEIN) if the estate was issued one, or the decedent's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Business Identification Number box. Enter the mailing address and daytime phone number of the executor or personal representative of the decedent. If you are submitting Form GEN-58 electronically on the Department's website, you must also include the e-mail address of the executor or personal representative of the decedent for signature verification. If you are submitting a paper Form GEN-58, you may include the e-mail address of the executor or personal representative of the decedent.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Line 2. Representative(s)

Enter the representative's first name, last name, address, and phone number. **Only individuals may be named as representatives.** If you are submitting Form GEN-58 electronically via the Department's website, you must also include the representative's e-mail address for signature verification. If you are submitting a paper Form GEN-58, you may include the e-mail address of the representative.

If you are granting authority to multiple representatives, enter this information for each representative.

Line 3. Tax Matters

Select the Type of Tax from the drop down menu and enter the Tax Period Begin and Tax Period End dates. Dates should be entered in MM-DD-YYYY format. The Department will not process the form if you do not select at least one tax type and list the tax period beginning and end dates.

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.**

Line 4. Acts Authorized

If you want to limit the acts that the named representative(s) can perform, select "Yes" to "Do you have any specific additions/deletions?" and list the modifications in the space provided. Otherwise, select "No." If you do not select "Yes" and list specific things the representative cannot perform, the representative will be able to perform any and all acts the taxpayer can perform.

Line 5. Signature of Taxpayer(s)

Individuals. The taxpayer must sign, print their name, and date the power of attorney. If both spouses will be represented by the same representative(s), both must sign the power of attorney unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if the spouses will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate Form GEN-58.

Corporations. An officer having authority to bind the taxpayer must sign, print their name and title, and date the power of attorney.

Partnerships and LLCs. All partners or members must sign, print their name and title, and date the power of attorney unless one partner or member is authorized to act in the name of the partnership or LLC. A member is authorized to act in the name of the LLC if the member is a manager of the LLC. A partner is authorized to act in the name of the partnership if, under State law, the partner has authority to bind the partnership.

Estates and Trusts. The fiduciary must sign, print their name and title, and date the power of attorney.

Part 2. Declaration of Representative

The representative(s) named on the form must sign and date this declaration and enter the proper designation (i.e., items a - g). In addition, the representative(s) must list the following in the "Designation" column:

- a Attorney – Enter the two-letter abbreviation for the state in which admitted to practice.
- b Certified Public Accountant – Enter the two-letter abbreviation for the state in which admitted to practice.
- c Enrolled agent – Enter the enrollment card number.
- d Officer – Enter the title of the officer (i.e., president, vice president, or secretary).
- e Full-Time Employee – Enter title or position (e.g., comptroller or accountant).
- f Family Member – Enter the relationship to taxpayer (i.e., spouse, parent, child, brother, or sister).
- g Other – Enter the relationship to taxpayer.

Specific Instructions for Form GEN-58R

The GEN-58R will revoke all earlier power(s) of attorney on file with the Department for the tax matter(s) indicated, including the authority granted under any joint power(s) of attorney filed with a spouse. The joint power(s) of attorney will remain in effect for your spouse until revoked by your spouse.

Line 1. Taxpayer Information

Enter the taxpayer's information in this section based on the instructions provided below for the type of taxpayer revoking representation.

Individuals. Enter the taxpayer's first name, middle initial, and last name in the spaces provided. Select SSN in the ID Type box. Enter the taxpayer's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Primary Identification Number box. Enter the taxpayer's mailing address and daytime phone number.

Do not enter anything on the line beginning with the Entity Legal Name box. That line is reserved for business entities.

Corporations, Partnerships, Trusts, or LLCs. Enter the taxpayer's legal name. Select FEIN or SSN in the ID Type box. Enter the taxpayer's Federal Employer Identification Number (FEIN), Social Security Number (SSN) or other taxpayer identification number in the Business Identification Number box. Enter the taxpayer's mailing address and daytime phone number.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Estates. Enter the estate's legal name in the Entity Legal Name Box. Select FEIN or SSN in the ID Type box. Enter the Federal Employer Identification Number (FEIN) if the estate was issued one, or the decedent's Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) in the Business Identification Number box. Enter the mailing address and daytime phone number of the executor or personal representative of the decedent.

Do not enter anything on the lines beginning with the Individuals' First Name box or Spouse's First Name box. These lines are reserved for individuals.

Line 2. Tax Matters

The taxpayer or representative may elect to revoke all powers of attorney previously filed with the Department or may limit the revocation to certain tax matters. To revoke all powers of attorney on file with the Department, select "Revoke All Tax Matters." To limit the revocation to certain tax matters, select "Revoke Specific Tax Matters" and select the tax matters to be revoked under "Type of Tax."

Note: If you do not select "Revoke Specific Tax Matters" and select specific tax matters, all powers of attorney previously filed with the Department will be revoked.

Signature

The GEN-58R must be signed by the taxpayer or representative submitting the form.

If submitted by the taxpayer: A taxpayer's revocation is effective for all representatives listed in powers of attorney previously filed by the taxpayer for the tax matters shown on the revocation. **DO NOT** complete the representative

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information at the bottom of the form.

If submitted by the representative: If submitted by a representative, the representative must complete the first name, last name, email address, and phone number fields below the signature line with the representative's information. A representative's revocation is only effective for that individual representative's power(s) of attorney for the named taxpayer. A representative's revocation does not revoke the representative's powers of attorney on file with the Department for other taxpayers. It also does not revoke the taxpayer's power(s) of attorney for other representatives of that taxpayer.