



STATE OF MICHIGAN  
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY  
UNEMPLOYMENT INSURANCE AGENCY  
www.michigan.gov/uia

## Power of Attorney (POA)

Complete this form if you wish to appoint someone to represent you with the State of Michigan Unemployment Insurance Agency (UIA), or if you wish to revoke or change your current Power of Attorney representation. Read the instructions on page 3 before completing this form.

PART 1: EMPLOYER INFORMATION			
Name and Address	If business, enter DBA, Trade or Assumed Name		
	Telephone Number	Extension	Fax Number
	FEIN Number	UIA Account Number *	
E-mail Address			
PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES			

Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Please ensure that you submit a separate form for each representative.

Representative Name and Address	Contact Name		E-mail Address
	Telephone Number	Extension	Fax Number
	Beginning Authorization Date (mm/dd/yyyy)		Ending Authorization Date (mm/dd/yyyy) **
	Representative FEIN		Representative UIA Account Number

The representative is a(n):      PEO      CPA      Human Resources      Bookkeeper      Other Service Provider

## PART 3: TYPES OF AUTHORIZATION

### GENERAL AUTHORIZATION

Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and provide oral or written presentations of fact and/or argument, (3) sign quarterly reports or registration reports, (4) enter into agreements, and (5) receive mail from the UIA (includes forms, billings, and notices.) This authorization applies to all tax related/non-tax related matters and all years or periods.

### LIMITED AUTHORIZATION

Select the type of authorization by checking the appropriate boxes to the right of each item listed below. You may check up to 4 boxes. If 5 boxes apply, please complete the "General Authorization" section above.

1. Inspect or receive confidential information
2. Represent me and make oral or written presentation of facts or argument
3. Sign reports
4. Enter into agreements
5. Receive mail from the UIA (including forms, billings, and notices)

If the box for Line 5 above is checked, please select the category/categories of forms that you want mailed to this POA:

Tax      Claims Control      Contested Claims      All

UIA correspondence will be sent based on your selections above to the representative at the address indicated in Part 2.

**WORK OPPORTUNITY TAX CREDIT (WOTC)**

Select this box if you have been appointed to represent the taxpayer before the Internal Revenue Services (IRS) for the Work Opportunity Tax Credit.

Authorization Dates: \_\_\_\_\_(Required Beginning Date) through \_\_\_\_\_(Required End Date).

**PART 4: CHANGE IN POWER OF ATTORNEY**

**CHANGE IN POWER OF ATTORNEY REPRESENTATION:** This form replaces all earlier Powers of Attorney documents except those attached on file for the same tax related/non-tax related matters and years, or periods covered by this Power of Attorney.

**REVOKE PREVIOUS AUTHORIZATION:** I Revoke all Powers of Attorney submitted and will represent myself in all tax and benefit matters.

**PART 5: EMPLOYER'S SIGNATURE**

If signed by a corporate officer, partner or fiduciary on behalf of the employer, I certify that I have the authority to execute this Power of Attorney.

Signature	Name or Title Printed or Typed	Date
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\* The Unemployment Insurance Agency is abbreviated throughout this form as the "UIA."

\*\* If no ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the UIA in writing to revoke this Power of Attorney.

## INSTRUCTIONS FOR POWER OF ATTORNEY (FORM UIA 1488)

Complete and file Form UIA 1488, *Power of Attorney*, if you wish to appoint an individual, firm, or organization as your representative in tax or benefit matters before the UIA. **Failure to complete this form will prohibit the UIA from discussing your information with another person or releasing your information to another person, to protect your Firm's confidential information.**

### PART 1: EMPLOYER INFORMATION

Enter the employer's name, address, telephone number, fax number, and email address. If the taxpayer is a business operating under another name, enter the doing business as, trade or assumed name. Enter the Federal Employer Identification Number (FEIN), any other applicable FEIN, and the UIA Account Number, leave the indicated space blank.

### PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate Power of Attorney form for each representative. Enter the authorized representative's telephone number, fax number, and email address. If your representative is not an individual, please designate a contact person. Make sure to indicate the beginning and end ending dates of authorization. Provide the FEIN associated with the representative and the representative's UIA account number, if available. In addition, indicate whether the representative is a professional employer organization (PEO), certified public accountant (CPA), human resources specialist, bookkeeper, or other service provider. More than one box may be checked, if applicable.

### PART 3: TYPE OF AUTHORIZATION

Check the General Authorization box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and provide oral or written presentations of fact and/or argument, (3) sign reports, (4) enter into agreements, and (5) receive all mailings (including forms, billings, and payment notices). This authorization applies to all tax/non-tax matters and for all years or periods.

You may restrict your representative's authorization to act on your behalf by checking the Limited Authorization box, and then checking the appropriate specific powers boxes. The authorizations selected apply to all tax related/non-tax related matters and for all years or periods. If all 5 boxes apply, complete the "General Authorization" section only. If you check the box for line five, you may select the category/categories of forms that you want mailed to the Power of Attorney indicated on this form. The categories of forms are: (1) Tax, (2) Claims Control, (3) Contested Claims or (4) All.

All mail will be sent to the address you entered in Part 2 of this form. To change the mailing address after submission of this form, use your Michigan Web Account Manager (MiWAM) at [www.michigan.gov/uia](http://www.michigan.gov/uia).

### WORK OPPORTUNITY TAX CREDIT (WOTC):

The Work Opportunity Tax Credit (WOTC) is a Federal tax credit incentive that Congress provides to the private-sector businesses for hiring individuals from nine target groups who have consistently faced significant barriers to employment. To learn more about WOTC and how to apply, visit [www.doleta.gov](http://www.doleta.gov).

### PART 4: CHANGE IN POWER OF ATTORNEY

Unless otherwise specified, this Power of Attorney replaces or revokes any previous Power of Attorney form on file with the Michigan UIA for the same tax matters identified on this form. You must identify any previous authorizations to this form when filed.

### PART 5: EMPLOYER SIGNATURE

Sign and date the form if you have the authority to execute the Power of Attorney on behalf of an employer.

### FILING POWER OF ATTORNEY

To file this form, mail or fax it to:  
UIA Tax Office, P.O. Box 8068, Royal Oak, MI 48068-8068

Fax (517) 636-0014

Direct any questions to the Office of Employer Ombudsman (OEO) through your MiWAM account at [www.michigan.gov/uia](http://www.michigan.gov/uia) or call 1-855-484-2636. TTY service is available at 1-866-366-0004.