

**Authorized Representative Designation (ARD)/Power of Attorney (POA)  
Form 151  
Definitions and Frequently Asked Questions (FAQs)**

**Definitions:**

**Authority:** Giving authority to a designated representative means you are giving that individual or entity permission to legally act upon your behalf and give Treasury permission to disclose confidential information to the designated representative.

**Dispute:** Administrative Rule 205.1006c(3) defines a dispute as a specific tax and tax period. There does not need to be an audit, assessment, refund denial, etc. for Part 5 to be completed and considered valid.

**Entity:** An entity is a group or organization authorized by a taxpayer to speak with the Department of Treasury on their behalf, or otherwise represent them. Examples would include but are not limited to a law firm, accounting firm or legislative office.

**Representative:** A representative may be an entity or individual who a taxpayer authorizes to act on their behalf or receive confidential information by completing Form 151 – Authorized Representative Declaration. Note: If a taxpayer wishes to have a specific individual, who happens to work for an entity represent them, the name of the individual, not the entity, should be listed in Part 3 under “Authorized Representative’s Name” of the form.

**General FAQs**

- 1. Question:** Does Part 3 allow an “entity” to be appointed as the authorized representative?  
**Answer:** Yes, an entity may be listed in the “Authorized Representative’s Name (Required)” field, however the taxpayer must also include the name of a contact in the “Contact Name (Required if an entity is named)” field. The contact name must be provided to ensure information sent to the entity is directed to a person.
- 2. Question:** Do I have to fill out more than one Form 151 if I would like more than one person to be my authorized representative?  
**Answer:** Yes, unless you want to designate an entity as your representative.
- 3. Question:** If the contact person is only listed in the “Contact Name” box in Part 3 Representative’s Name (Required)” field, is Treasury authorized to ask for, and speak to, another person at the firm?  
**Answer:** Yes, since the entity is the representative.
- 4. Question:** What does Section 8 of the Revenue Act (MCL205.8) in Part 5 of Form 151 refer to?

**Answer:** Section 8 refers to a specific part of the Revenue Act that permits a taxpayer to designate an authorized representative to receive copies of correspondence regarding a dispute. According to Administrative Rule 205.1006c, a properly designated Section 8 representative will receive correspondence regarding a specific dispute for dates after the designation. Section 8 does not allow the authorized representative to receive letters and notices for tax matters other than the dispute. A specific dispute must be identified in Part 5 for the request to be valid. Dispute is defined in the Rules to be any tax and tax period, but it cannot be for future tax years, nor can it be “all taxes, all years.” There is no requirement that the matter be in audit, litigation, assessment, etc.

**5. Question:** Do I need to fill out Part 5 of Form 151 for the entire form to be valid?

**Answer:** No, Part 5 is optional.

**6. Question:** Does Box 1 in Part 4 need to be checked to make Part 5 valid?

**Answer:** No. A taxpayer may submit Form 151 only to make a Section 8 request under Part 5, however, Parts 1, 3, and 6 must also be properly completed for the Section 8 request to be valid.

**7. Question:** Can one Form 151 cover authorization for more than one account?

**Answer:** No. A separate Form 151 is required for each taxpayer identity (see individual and business FAQs for more information about joint and combined filers).

**8. Question:** If a taxpayer has a Form 151 on file with Treasury and sends in a new Form 151 that does not indicate the current Form 151 is revoked, is the original one on file automatically revoked and replaced with the new one?

**Answer:** No. The information from the new ARD would be added to the account in addition to the information from the existing ARD.

**9. Question:** How does a representative revoke/remove themselves as an ARD for a former client?

**Answer:** A representative who wishes to revoke an ARD form filed by a taxpayer designating them as an authorized representative should write the word “REVOKE” across the top of a copy of the ARD form that they would like revoked and provide their full signature and the date on the ARD. The copy should be mailed to Treasury at the same mailing address provided for submitting the form.

**10. Question:** Can form 151 be used to designate a representative for City of Detroit tax?

**Answer:** Yes, but Part 5 does not apply.

**11. Question:** Is there a deadline between when Form 151 is signed/dated and when it is filed with Treasury?

**Answer:** No; however, business taxpayers need to ensure that the form is signed/dated by an individual who is currently authorized to do so. Providing an old Form 151 signed by an individual who is no longer with the business will not be accepted unless it is provided to the Department by the taxpayer.

**12. Question:** How can a taxpayer revoke only one prior designated representative if the taxpayer has multiple representatives on file?

**Answer:** A taxpayer can revoke a representative on a matter-by-matter basis using Part 2 of the Form 151; however, if multiple representatives have general authority, the only way to revoke one designated representative's authority while maintaining others' is for the taxpayer to revoke all of the prior authorizations and reauthorize only those individuals the taxpayer wishes to have authority. The revocation should be done on a separate form from the reauthorization unless the taxpayer is only reauthorizing one representative.

**13. Question:** If a taxpayer submits Form 151 with all parts properly completed, except Treasury determines that Part 5 is invalid, is the rest of the form accepted as valid? Will the taxpayer be notified of the error in Part 5?

**Answer:** Yes, to both questions.

**14. Question:** Can I revoke one part of a representative's authority without revoking all of their authority?

**Answer:** Yes. If you wish to revoke part of a representative's authority to represent you regarding tax matters, check the second box in Part 2 of the form and list the tax type(s) and period(s) for which you wish to revoke a representative's authority. If you wish to revoke the requirement for the Department to issue notices to an authorized representative on a tax dispute (pursuant to MCL 205.8), check the third box in Part 2 and list the tax type(s) and period(s) for which you no longer wish to have them receive notices.

**15. Question:** Can I use Form 151 to revoke one representative's authority on a tax matter and give authority for that matter to a new representative?

**Answer:** Yes. Example: If you wish to revoke Representative A's authority to receive confidential information about your individual income tax liability for 2016 and then grant the authority to Representative B, you must check the second box in Part 2 and list 'Individual Income Tax' in the 'Tax Type' field and '2016' in the 'Tax Period' field. Then, you must complete the required fields in Part 3 of the form, check the appropriate boxes to grant the desired authority in Part 4 and list 'Individual Income Tax' in the 'Tax Type' field and '2016' in the 'Tax Period' field.

**16. Question:** How do I revoke all of my prior representatives' authorities and represent myself?

**Answer:** Check the first box in Part 2 of the form. Doing so revokes all prior representatives' authorities to receive confidential information, speak on your behalf, and represent you before the Department; and it removes the requirement for the Department to send your representatives notices on a tax dispute. You will then be the only person authorized to receive your tax information or sign documents related to your tax information.

### **FAQs Regarding Individual Taxpayers**

- 1. Question:** For matters involving joint returns, is a separate ARD form required for each spouse of a married couple? Are separate forms permitted? What happens if each spouse names a different representative?

**Answer:** If both spouses intend to authorize the same representative, separate ARD forms are not required; both spouses may sign the same form. If each spouse intends to name a different representative, however, separate forms should be completed. In the event, each spouse in a married couple authorizes a separate representative, both representatives must be present in order for either representative to discuss joint return information with Treasury or take other actions with respect to joint return information. If one or both spouses want their named representative to represent them regarding separate tax matters, in addition to joint return matters, the spouses should complete separate ARD forms.

- 2. Question:** I am representing a taxpayer whose spouse recently passed-away. How should the ARD form be completed, and by whom, so that I am able to obtain information about the deceased spouse?

**Answer:** For a deceased individual, the ARD form must be completed and signed by the person acting in a fiduciary capacity on behalf of the decedent, usually the executor or personal representative. This may or may not be the decedent's surviving spouse. Both the decedent's name and SSN as well as the fiduciary's identifying information should be included in the "Taxpayer Information" section of the form; the "Representative Appointment" section should then be completed with the representative's information. A copy of the document appointing the executor or personal representative should be attached to the ADR form.

- 3. Question:** I was made the authorized representative of a taxpayer who passed-away. Is the ARD form on file still valid?

**Answer:** No. An executor or personal representative acts on behalf of a deceased individual in a fiduciary capacity. If you have been engaged to represent the executor or personal representative of the deceased individual, that person must complete and sign a new ARD form designating you as their authorized representative. Both the decedent's name and SSN as well as the fiduciary's identifying information should be included in the "Taxpayer Information" section of the form; the

“Representative Appointment” section should then be completed with your information. A copy of the document appointing the executor or personal representative should be attached to the ADR form.

**4. Question:** Who should sign the form if the taxpayer is deceased?

**Answer:** Do not use Form 151 if the taxpayer is deceased. In situations where the taxpayer is deceased, file a Claim for Refund Due a Deceased Taxpayer (MI-1310) with a death certificate and/or a letter of authority for a personal representative issued by a probate court.

### **FAQs Regarding Business Taxpayers**

**1. Question:** Who is authorized to sign the form on behalf of a business taxpayer?

**Answer:** Someone with authority to make business decisions on behalf of the business such as an owner, officer, chief financial officer, controller, etc.

**2. Question:** For MBT/CIT, the designated member of a unitary business group has an ARD on file; if another member is added to the group is a separate Form 151 needed for the new member?

**Answer:** Yes, this new member was not part of the original unitary group and therefore an ARD is needed for the new member.

**3. Question:** If a taxpayer has been assessed corporate officer liability (COL) and wants to designate an authorized representative, would they need to complete two separate Form 151s; one under the SSN and one under the FEIN?

**Answer:** No, if the taxpayer has been assessed COL for a business debt they only need to submit Form 151 under their SSN.

**4. Question:** Must each member of a unitary business group (UBG) submit a separate Form 151 to authorize Treasury to discuss a combined MBT or CIT return with an authorized representative?

**Answer:** Generally, no; however, the Form 151 should be completed and signed by the UBG's designated member and the first line in Part 1 of the form should clearly indicate that the form is being submitted on behalf of a UBG. For example, 'ABC Holding Co., designated member of ABC Industries UBG'.

**5. Question:** Must an ARD submitted by the designated member on behalf of the unitary group include a separate list of all group members.

**Answer:** No. It is not necessary to include a separate list.

**6. Question:** Does authorization from the designated member of a unitary business group apply to taxes other than MBT or CIT?

**Answer:** No. If an ARD is submitted on behalf of a unitary business group, only matters related to the UBG's combined filing (MBT or CIT) can be discussed with

the authorized representative. All other tax matters (i.e. sales, use, or withholding) require an ARD from the affected entity/taxpayer.

- 7. Question:** If a member is added to a unitary business group, does a separate ARD need to be completed and submitted?

**Answer:** If the authority of the representative named on the current ARD is not restricted to certain years or tax periods (i.e., the box in the lower right-hand corner of Part 4 has not been filled in with specific years or tax periods), then the ARD on file is sufficient to cover the newly added group member. If the representative's authority on the current ARD has been restricted to certain years or tax periods, and the new member was not part of the unitary business group during those specific years or tax periods, then the new member is not covered by the current ARD. In that case, the designated member should file a new Form 151 with respect to representation for any years or tax periods that include the new member.

- 8. Question:** Can Treasury discuss the tax information of one member of a unitary business group with another member of the group?

**Answer:** As a general matter, no. Even though a unitary business group is legally considered to be "the taxpayer" for purposes of MBT/CIT, the individual group members still remain separate legal entities. Treasury cannot disclose the tax information of one member of a unitary business group to another group member without a valid ARD from the member whose information is being shared. Communications regarding the group's unitary returns are conducted only with the group's designated member, or with the group's appointed representative, if an ARD is on file.