

# Power of Attorney of Business Entities and Declaration of Nonattorney Representative

North Carolina Property Tax Commission  
P. O. Box 871, Raleigh, NC 27602  
Telephone: 919-814-1129

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

**1 Taxpayer Information** (Taxpayer(s) must sign and date this form on page 2, line 6.)

Taxpayer name(s) and address	County	PTC Number
	Daytime telephone number	
	E-mail	

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 Property Tax Commission for the following matters:

Type of Property Tax (Exemption, motor vehicle, real, business personal, etc.)	Year(s)

**3 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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**4 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 Property Tax Commission 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.**

**5 Signature of Taxpayer(s).** - 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 -----

\_\_\_\_\_ County, North Carolina

Signed and sworn to before me this day by \_\_\_\_\_

Date: \_\_\_\_\_ Official Signature of Notary \_\_\_\_\_

(Official Seal) \_\_\_\_\_ Notary's printed or typed name, Notary Public \_\_\_\_\_

My commission expires: \_\_\_\_\_

**Part 2. Declaration of Nonattorney 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 Officer;
  - b Manager or member-manager, if the business entity is a limited liability company;
  - c Employee whose income is reported on IRS Form W-2, if the business entity authorizes the representation in writing; or
  - d Owner of the business entity, if the business entity authorizes the representation in writing and if the owner's interest in the business entity is at least twenty-five percent (25%).

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

Designation - Insert above letter (a-d)	Signature	Date

\_\_\_\_\_ County, North Carolina

Signed and sworn to before me this day by \_\_\_\_\_

Date: \_\_\_\_\_ Official Signature of Notary \_\_\_\_\_

(Official Seal) \_\_\_\_\_ Notary's printed or typed name, Notary Public \_\_\_\_\_

My commission expires: \_\_\_\_\_