

	<h2 style="margin:0;">Special Power of Attorney (POA)</h2> <p style="margin:0;"><b>for use by Individuals, Businesses, Estates and Trusts</b></p> <p style="margin:0;">(Joint filers must each file a Power of Attorney form)</p>	<p style="margin:0;">FORM</p> <h1 style="margin:0;">PA-1</h1>
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**TAXPAYER**

1. Name of Taxpayer (Principal)	2. Social Security Number or	FEIN or State ID Number	
Address of Taxpayer	City	State	ZIP Code
3. Email Address			

**AGENT**

4. Name of Agent	5. Telephone Number of Agent		
Address of Agent	City	State	ZIP Code
6. Email Address			

7. The Taxpayer hereby appoints the above-named person as Agent for the Taxpayer and authorizes said agent to perform the following acts on behalf of the Taxpayer:

**Check all applicable boxes**

<input type="checkbox"/> Receive the Taxpayer's tax returns and information regarding Taxpayer's returns or agricultural/forestland Current Use enrollment which have been filed with the Department of Taxes	<input type="checkbox"/> Represent the Taxpayer in appeals before the Commissioner of Taxes at a formal hearing if the Agent is an attorney or CPA licensed to practice in the State of Vermont.
<input type="checkbox"/> Represent the Taxpayer in discussions and at informal conferences with Vermont Department of Taxes personnel regarding the Taxpayer's tax returns and/or liabilities or Current Use enrollment	<input type="checkbox"/> Prepare and file Vermont state tax returns and forms
<input type="checkbox"/> Negotiate the assessment and payment of tax liabilities	<input type="checkbox"/> Perform any legal act on the Taxpayer's behalf with respect to the taxes and tax periods identified below

8. This power of attorney is effective for the following taxes and tax periods:

9. Special skills or expertise of Agent (i.e., CPA, RPA, Tax Preparer, Attorney-at-Law, Consulting Forester). If none, write "None".

10. Prior Power of Attorney forms on file with the Department of Taxes:  
 are hereby all revoked     remain valid     Other. Specify: \_\_\_\_\_

**SIGNATURE**

11. Signature of Individual Taxpayer on Line 1	Date	
12. Signature of person authorized to sign for Entity Taxpayer	Date	13. Printed name and title of person signing POA for Entity Taxpayer

**ATTESTATION OF AGENT**

I hereby attest that:

- I accept appointment as agent for the Taxpayer;
- I understand my duties under this Power of Attorney and under law;
- I understand that I am expected to use the skills and expertise identified above on behalf of the Taxpayer.

14. Signature of Agent (person on Line 4)	Date
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# FORM PA-1 Instructions

## Special Power of Attorney (POA)

### General Instructions

Please use **BLUE** or **BLACK** ink only.

This form may be used by individuals, businesses, estates and trusts. Joint income tax filers must each complete and file a power of attorney form.

All POA forms submitted to the Department of Taxes must comply with the requirements of 14 V.S.A., Chapter 127, except that signatures of a witness and notary are not required.

POA forms must be signed by the Agent. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT A POA UNLESS SIGNED BY THE AGENT.***

By signing, an Agent attests they accept appointment as Agent and understands the duties of Agent, both under the POA and under the law. In addition, if special skills or expertise of the Agent are identified, the Agent must attest they understand that they are expected to use those skills and expertise on behalf of the Taxpayer.

### Line-by-Line Instructions

- Line 1** Print the name and address of the Taxpayer.
- Line 2** Enter the Social Security Number of an individual Taxpayer or Federal ID Number or (if applicable) State ID Number of an entity Taxpayer.
- Line 3** Print the email address of the Taxpayer.
- Line 4** Print the name and address of the Agent.
- Line 5** Enter the telephone number of the Agent.
- Line 6** Print the email address of the Agent.
- Line 7** Check applicable boxes if you are authorized to prepare and file Vermont state tax returns. The returns must still be signed by the taxpayer.
- Line 8** List specific tax types (e.g., “income tax”) and tax periods (e.g., “2024”) for which the Agent is authorized to act on your behalf. If all taxes and tax periods, write “ALL”.
- Line 9** Identify any special skills or expertise of the Agent which will be exercised by the Agent on behalf of the Taxpayer, such as CPA, RPA, tax preparer, attorney-at-law, consulting forester. If none, write “NONE”. If for Current Use purposes, enter the YEAR.
- Line 10** If you have prior POA forms on file with the Department, please indicate if you would like them revoked or if they remain valid.
- Line 11** Signature of person on Line 1 if an individual Taxpayer.
- Line 12** Signature of person signing for an entity Taxpayer.
- Line 13** Print the name and title of person signing for an entity Taxpayer.
- Line 14** Signature of Agent and date Agent signed.