

Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Businesses

Issued under authority of the Revenue Act, P.A. 122 of 1941, as amended. Filing is voluntary.

Complete this form if you wish to appoint someone to represent your business to the State of Michigan for withholding tax matters.

Taxpayer Name		Account No./Federal Employer ID No. (FEIN)
Address (Street or RR#)		
City, State, ZIP Code		
Contact Person		Telephone Number
Payroll Service Name		
Address (Street or RR#)		
City, State, ZIP Code		
Contact Person		Telephone Number

Effective _____ (mo/day/yr), the above-named payroll service provider/individual is authorized to represent my business and receive information in reference to all Treasury income tax withholding matters until I notify the Michigan Department of Treasury in writing that this Power of Attorney is revoked.

Taxpayer's Power of Attorney Authorization

Must be signed by an authorized representative of the business. I certify that I have the authority to execute this Power of Attorney.

Signature		Date
Type or Print Name	Title	

Please be aware of officer, member or partner liability as provided in Michigan Compiled Laws 205.27a(5):

"If a corporation, limited liability company, limited liability partnership, partnership, or limited partnership liable for taxes administered under this act fails for any reason to file the required returns or pay the tax due, any of its officers, members, managers, or partners who the department determines, based on either an audit or an investigation, have control or supervision of, or responsibility for, making the returns or payments is personally liable for the failure....."

Corporate Officer Certification Note: This form will not be processed for corporations unless this section is completed.

Signature of Corporate Officer, Partner or Member responsible for reporting and/or paying Michigan taxes		Date
Type or Print Name	Title	

This signature page must be resubmitted when there is a change in the officer responsible for filing and/or paying Michigan withholding taxes.

If you have any questions, please contact the Michigan Department of Treasury at (517) 636-4660. You may fax this form to (517) 636-4520, or mail to:

Michigan Department of Treasury
P.O. Box 30778
Lansing, MI 48909-8278