



Power of Attorney

Read Form POA-1-I, *Instructions for Form POA-1*, before completing. These instructions explain how the information entered on this power of attorney (POA) will be interpreted and the extent of the powers granted.

1. Taxpayer information (Taxpayer(s) must sign and date this form - please print or type.)

Taxpayer's name		Taxpayer's identification number (see instructions)	
Spouse's name (if joint tax return)		Spouse's SSN (if applicable)	
Mailing address	City	State	ZIP code
Spouse's mailing address (if different from above)	City	State	ZIP code

The taxpayer(s) named above appoints the individual(s) named below as the taxpayer's or taxpayers' attorney(s)-in-fact:

2. Representative information (Representative(s) must complete section 8 on page 4 of this form.)

Representative's name Martin C. Stowe	Telephone number (866) 717-9778	Fax number (585) 218-8285
Mailing address (include firm name, if any) Advantage Payroll Services Inc., 1175 John Street	Representative's NYTPRIN (if applicable)	
City West Henrietta	State NY	ZIP code 14586
E-mail address		
Representative's name	Telephone number ()	Fax number ()
Mailing address (include firm name, if any)	Representative's NYTPRIN (if applicable)	
City	State	ZIP code
E-mail address		
Representative's name	Telephone number ()	Fax number ()
Mailing address (include firm name, if any)	Representative's NYTPRIN (if applicable)	
City	State	ZIP code
E-mail address		

to represent the taxpayer(s) in connection with the following tax matter(s):

3. Tax matter(s) — For estate tax matters, use Form ET-14, *Estate Tax Power of Attorney*, instead of this form.

Type(s) of tax(es) (may enter more than one)	Tax year(s), period(s), or transaction(s)	Notice/assessment/Audit ID number(s)
Withholding	* Beginning	
MCTMT	* Beginning	

with full power to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matter(s), except for signing tax returns or delegating his/her/their authority (unless specifically authorized; see page 2). If you **do not** want any of the above representative(s) to have full power as described above, attach a signed and dated explanation and mark an **X** in this box



Taxpayer's identification number

I/We authorize the above representative(s) to sign tax returns for the tax matter(s) indicated above. *(If joint return, both taxpayers must sign.)*

Your signature	Date	Spouse's signature	Date
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I/We authorize the above representative(s) to delegate his/her/their authority to another. *(If joint return, both taxpayers must sign.)*

Your signature	Date	Spouse's signature	Date
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4. Retention/revocation of prior power(s) of attorney

This power of attorney (POA) only applies to tax matters administered by the New York State Tax Department, the New York City Department of Finance, or both. Executing and filing this POA revokes all powers of attorney previously executed and filed with an agency for the same tax matter(s) and year(s), period(s) or transaction(s) covered by this document. If there is an existing POA that you **do not** want revoked, attach a signed and dated copy of each POA you want to remain in effect and mark an **X** in this box.

5. Notices and certain other communications

In those instances where statutory notices and certain other communications involving the tax matter(s) listed on page 1 are sent to a representative, these documents will be sent to the first representative named in section 2. If you **do not** want notices and certain other communications sent to the first representative, enter the name of the representative designated on page 1 (or on the attached power of attorney previously filed and remaining in effect) that you want to receive notices, etc.

Representative's name: _____

If you do not want notices and certain other communications to go to any representative, enter **None** on the line above.

6. Taxpayer signature

If a joint tax return was filed for New York State, New York City, or both, and both spouses request the same representative(s), both spouses must sign below.

If the taxpayer named in section 1 is other than an individual: I certify that I am acting in the capacity of a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary on behalf of the taxpayer, and that I have the authority to execute this power of attorney on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Taxpayer's telephone number ()	Taxpayer's fax number ()	Date
Name of person signing this form <i>(type or print)</i>		Title, if applicable	
Spouse's signature	Spouse's telephone number ()	Spouse's fax number ()	Date

Affix corporate seal here, if applicable

7. Acknowledgment or witnessing the power of attorney

This power of attorney must be acknowledged by the taxpayer(s) before a notary public (see next page for acknowledgment formats) or witnessed by **two** disinterested individuals, unless the appointed representative(s) is licensed to practice in New York State as an attorney-at-law, certified public accountant, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

The person(s) signing as the above taxpayer(s) appeared before us and executed this power of attorney.

Signature of witness			Signature of witness		
Name of witness <i>(type or print)</i>		Date	Name of witness <i>(type or print)</i>		Date
Mailing address of witness <i>(type or print)</i>			Mailing address of witness <i>(type or print)</i>		
City	State	ZIP code	City	State	ZIP code

0292100094



Acknowledgment – individual

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known to be the person(s) described in the foregoing power of attorney;
 and he/she/they acknowledged that he/she/they executed the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)**Acknowledgment – corporate**

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 the _____ of _____, the corporation described
 in the foregoing power of attorney; and that he/she signed his/her name thereto by authority of the board of directors of said corporation.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)**Acknowledgment – limited liability company (LLC)**

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 a member or manager of the limited liability company described in the foregoing power of attorney; and that he/she is empowered to and
 did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)**Acknowledgment – partnership/limited liability partnership (LLP)**

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 a partner of the partnership described in the foregoing power of attorney; and that he/she is empowered to and did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

0293100094



Taxpayer's identification number

8. Declaration of representative(s) *(to be completed by each representative)*

I agree to represent the above named taxpayer(s) in accordance with this power of attorney. I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2604(d) of Chapter 68 of the New York City Charter restricting appearances by a former government employee before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am *(indicate all that apply)*:

- | | |
|--|--|
| <ul style="list-style-type: none"> 1 an attorney-at-law licensed to practice in New York State 2 a certified public accountant duly qualified to practice in New York State 3 a public accountant enrolled with the New York State Education Department | <ul style="list-style-type: none"> 4 a New York State resident enrolled as an agent to practice before the Internal Revenue Service 5 an employee not a corporate officer (if the taxpayer is a corporation) 6 other: <u>Attorney in Fact</u> |
|--|--|

Designation(s) <i>(use number(s) from above list)</i>	Representative's PTIN, SSN, or EIN	Signature	Date
6	01-0287147		

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED IN ITS ENTIRETY, THE POWER OF ATTORNEY WILL BE RETURNED.**

