

STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
COMMISSIONER OF TAXATION AND FINANCE  
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171 of the Tax Law, the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts the following amendments to the Public Access to Records Regulations, as published in Part 2370 of Chapter V of Title 20, Access to and Correction or Amendment of Records, as published in Part 2371 of Chapter V of Title 20, and Power of Attorney Regulations, as published in Part 2390 of Chapter IX of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York:

Section 1. Paragraph (3) of subdivision (b) of section 2370.5 is amended to read as follows:

(3) The form shall contain, among other required information, the name and address of the principal, the name and address of the agent or authorized representative, and shall have attached thereto the principal's power of attorney, [acknowledged before a notary public,] permitting such agent or authorized representative to make a request for access to records on the principal's behalf. The agency form, completed in the required manner, shall be filed with the records access officer at the time of making the request for access to the department's records.

Section 2. Paragraph (2) of subdivision (c) of section 2371.5 is amended to read as follows:

(2) The prescribed form shall be a power of attorney, [acknowledged before a notary public,] appointing such authorized representative to make a request for access to and/or amendment or correction of such records on the principal's behalf and to obtain access to such records requested therein. Such power may also contain

further authority to authorize such representative to take an appeal from denials of access and refusals of amendment or correction pursuant to section 2371.8 of this Part.

Section 3. Paragraph (3) of subdivision (c) of section 2390.1 is amended to read as follows:

(3) The division may, in its discretion, accept a copy [or a facsimile transmission (FAX)] of a power of attorney. The division may also require proof of the existence and validity of the original power of attorney.

Section 4. Subdivision (f) of section 2390.1 is REPEALED.

Section 5. Paragraph (2) of subdivision (g) of section 2390.1 is REPEALED and paragraph (1) of subdivision (g) of section 2390.1 is amended to read as follows:

(g)[(1)] A power of attorney must be filed and received in [the office of] the Division of Taxation in [which the matter is pending] the manner prescribed by the Commissioner. The power of attorney should be filed with the division in a conspicuous manner. Accordingly, a power of attorney should not be attached to, or incorporated in, any return, report or other document that is routinely filed with the division unless the return, report or other document specifically provides for such attachment or incorporation.

Dated: Albany, New York  
May 15, 2017

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Nonie Manion  
First Deputy Commissioner of  
Taxation and Finance