

STATEMENT IN LIEU OF A RURAL AREA FLEXIBILITY ANALYSIS

DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on any rural areas. The rule amends the Public Access to Records regulations to eliminate the requirement that certain record requests be accompanied by a notarized power of attorney. The rule also amends the Procedural regulations to eliminate the requirement that Division of Taxation and Finance Power of Attorney forms be notarized or witnessed in certain circumstances, while retaining the Division's authority to verify identity and authority to execute a power of attorney, which will allow the Division to simplify the Power of Attorney process and add some Power of Attorney functionality to its Online Services Accounts. Further, the rule would eliminate the automatic revocation of previously filed powers of attorney, which will enable taxpayers to retain multiple powers of attorney simultaneously, unless they affirmatively revoke previously filed powers of attorney.

The rule also provides that powers of attorney must be filed and received in the Division of Taxation in the manner prescribed by the Commissioner, rather than in the office in which a matter is pending. This will allow for expeditious centralized processing of powers of attorney by the Division.

The purpose of the rule is to simplify and expedite the process whereby taxpayers file Powers of Attorney with the Division of Taxation and Finance.