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GEN-53
Taxpayer Representative e-Business Center Access Authorization

PRINT CLEAR

Complete this form if you are a taxpayer representative (such as an accountant or payroll company representative) requesting view tax history and manage payment access to a taxpayer's information in the NC Department of Revenue's e-Business Center. Please review the instructions for additional information.

Step 1. Taxpayer Information *(Please type or print.)*

Legal Business or Owner's Name: _____ Daytime Telephone Number: _____

Address: _____ City, State and Zip: _____

Federal Employer Identification Number: _____ – _____ or Proprietor's Social Security Number _____ – _____ – _____

Step 2. Taxpayer Representative Information

☐ *There is space provided for up to three representatives. If you need to identify more, check here and attach a list to this form to identify the additional representatives. Note that each taxpayer representative must include his or her signature and the date signed. Taxpayer must sign all attachments.*

Taxpayer Representative's Name: _____

Taxpayer Representative's Company Name: _____

Address: _____ City, State and Zip: _____

Daytime Telephone Number: _____

Signature of Taxpayer Representative: _____ Date: _____

Taxpayer Representative's Name: _____

Taxpayer Representative's Company Name: _____

Address: _____ City, State and Zip: _____

Daytime Telephone Number: _____

Signature of Taxpayer Representative: _____ Date: _____

Taxpayer Representative's Name: _____

Taxpayer Representative's Company Name: _____

Address: _____ City, State and Zip: _____

Daytime Telephone Number: _____

Signature of Taxpayer Representative: _____ Date: _____

Step 3. Tax Type and Period Begin Date

Select the tax type(s) and note the year or period begin date for which this authorization applies.

Type of Tax	Year/Period Begin Date
☐ Alcoholic Beverage Tax - Beer	_____
☐ Alcoholic Beverage Tax - Fortified Wine	_____
☐ Alcoholic Beverage Tax - Unfortified Wine	_____
☐ Alcoholic Beverage Tax - Spirituous Liquor	_____
☐ Cigarette Tax - Resident	_____
☐ Cigarette Tax - Nonresident	_____
☐ Corporate Estimated Tax	_____
☐ Machinery and Equipment Tax	_____
☐ Other Tobacco Products Tax	_____
☐ Piped Natural Gas Excise Tax (Repealed July 1, 2014)	_____
☐ Utility Franchise Tax - Electric (Repealed July 1, 2014)	_____
☐ Utility Franchise Tax - Water and Sewer (Repealed July 1, 2014)	_____
☐ Combined General Rate Sales and Use Tax (Utility, Liquor, Gas and Other) formerly Utility and Liquor Sales and Use Tax	_____
☐ Withholding Tax (NC-5 and NC-5P)	_____

Step 4. Taxpayer Signature

I hereby certify that the taxpayer representative(s) identified should be granted the authority to view tax history and manage payment information within the NC Department of Revenue's e-Business Center on my behalf. This authorization may be revoked by me at any time (see form instructions for additional information).

Signature _____ Print Name _____

Title _____ Date _____

Fax Form Gen 53 to 919-715-1786 or mail to
North Carolina Department of Revenue, PO Box 25000, Raleigh, NC 27640-0005

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General Instructions

PURPOSE OF THIS FORM

The NC Department of Revenue's e-Business Center is a secure web-based system within our website where you can file and pay taxes, store payment and business information for reuse, view history of online tax transactions and conduct other business with us. This form is used to grant access to a taxpayer representative (such as an accountant or payroll company representative) to view tax history and manage payment information for a taxpayer in the e-Business Center.

AUTHORITY GRANTED

The authority granted by this form is effective beginning with the period indicated in Step 3 and continues indefinitely unless revoked by the taxpayer or taxpayer representative.

REVOKING THE AUTHORIZATION

The taxpayer can revoke the taxpayer representative authorization granted on this form at any time by contacting the Department in writing.
The taxpayer can:

- Write "Revoke" at the top of a copy of this form and sign under the original signature, or
- The taxpayer can write a letter requesting revocation and submit it to the NC Department of Revenue at PO Box 25000, Raleigh, NC 27640-0005 or fax it to 919-715-1786. The statement of revocation must be signed by the taxpayer.

If the taxpayer wants to appoint a new taxpayer representative, the taxpayer can submit a new Taxpayer Representative e-Business Center Access Authorization to the same address. It is the responsibility of the taxpayer to advise the NC Department of Revenue if access authorization information has changed.

A taxpayer representative can withdraw from representation by filing a statement with the NC Department of Revenue. The statement must be signed and dated by the representative and include the name and address of the taxpayer(s) and a statement revoking the e-Business Center access authorization. Include a copy of the original Taxpayer Representative e-Business Center Access Authorization, if available.

DEFINITIONS

Taxpayer – The business which authorizes the taxpayer representative to view its tax history and manage its payment information in the e-Business Center.

Taxpayer Representative - A third party individual such as an attorney, an accountant, or a payroll company representative that is hired by a taxpayer to represent it on tax matters that might include filing tax returns and paying the tax and viewing copies of tax returns. The taxpayer representative is independent of the taxpayer.

Taxpayer Representative's Company Name – The company that employs the taxpayer representative, if applicable.

View Tax History - This access allows you to view returns and/or payments made online using the e-Business Center.

Manage Payment Information – This access allows you to save and update payment information in the e-Business Center for online payment of tax. The payment types include bank draft, and Mastercard and Visa credit/ debit card.

STEP 1: TAXPAYER INFORMATION INSTRUCTIONS

- Enter the taxpayer business' legal name, or the owner's name if the business is a sole proprietorship, telephone number and address.
- Federal Employer Identification Number or Social Security Number.
  - If the business is a corporation, provide the Federal Employer Identification Number.
  - If the business is a sole proprietorship, provide the owner's Social Security Number.

STEP 2: TAXPAYER REPRESENTATIVE INFORMATION

- Enter the taxpayer representative's name, taxpayer representative's company name, address and telephone number. Note: Only individuals may be named as representatives.
- The taxpayer representative signs and dates form here.
- There is space provided on the form for up to three representatives. If you need to identify more, check the box and attach a list to the form to identify additional representatives. Note that each taxpayer representative must include their signature and the date signed.

STEP 3: TAX TYPE AND PERIOD BEGIN DATE

Enter the tax type(s) and the period begin date(s) associated with that tax type for which the taxpayer representative is being granted access. For example, if you are a monthly withholding taxpayer and you are granting access to a taxpayer representative beginning with the February 01, 2009 period, select the withholding tax type and enter 02-01-09 (Format: mm-dd-yy) in the period begin date field.

STEP 4: TAXPAYER SIGNATURE

The taxpayer signs here to grant view tax history and manage payment information in the Department's e-Business Center to the taxpayer representative.

- If the taxpayer is a sole proprietorship, the owner must sign.
- If the taxpayer is a corporation, an authorized officer must sign.
- If the taxpayer is a partnership or a limited liability company (LLC), an authorized partner or member must sign.
- Taxpayers must sign all attachments, if any.