

## **Frequently Asked Questions for Authorized Representative Designation (Form 151)**

1. **Question:** Who is authorized to sign the form on behalf of a company?  
**Answer:** Someone (officer, owner, etc.) with authority to make decisions for the company.
  
2. **Question:** What is an entity?  
**Answer:** An entity is a group or organization authorized by a taxpayer to speak with the Department of Treasury on their behalf, or otherwise represent them. Examples would include a law firm or an accounting firm.
  
3. **Question:** Does Part 3 allow an “entity” to be appointed as the authorized representative?  
**Answer:** Yes, as long as an individual is not named in the “Authorized Representative’s Name and Address (Required)” field. Then any individual within the entity listed is authorized to act on behalf of the taxpayer. A contact name is requested as the first point of contact with the entity.
  
4. **Question:** If an entity is named as the authorized representative, is another location of this entity permitted to represent the taxpayer?  
**Answer:** Yes, as long as the representing entity is the same, the office location does not matter.
  
5. **Question:** Do I have to fill out more than one form if I would like more than one person to be my authorized representative?  
**Answer:** If your authorized representatives are all part of the same entity, then you should name the entity as your representative, along with a primary contact person, by following the instructions on form 151.
  
6. **Question:** If the contact person is only listed in the “Contact Name” box in Part 3 and the contact person leaves the entity listed in the “Authorized Representative’s Name and Address (Required)” field, is Treasury authorized to ask for, and speak to, another person at the firm?  
**Answer:** Yes, since the entity is the representative.
  
7. **Question:** What does Section 8 of the Revenue Act (MCL205.8) in Part 5 of Form 151 refer to?  
**Answer:** Section 8 refers to a specific part of the Revenue Act regarding disclosure of information to authorized representatives when a taxpayer has a specific dispute with the Department of Treasury. Section 8 allows an authorized representative to receive all future notices and letters regarding a specific dispute. Section 8 does not allow the authorized representative to receive letters and notices for tax matters other than the dispute. A specific dispute must be identified in Part 5 in order for the request to be valid.
  
8. **Question:** For MBT/CIT, the designated member of a unitary business group has an ARD on file; if another member is added to the group is a separate ARD Form 151 needed for the new member?  
**Answer:** Yes, this new member was not part of the original unitary group and therefore an ARD is needed for the new member.
  
9. **Question:** Do I need to fill out Part 5 of Form 151 in order for the entire form to be valid?  
**Answer:** No. Part 5 is optional. It refers only to matters where the taxpayer is in dispute with the Department of Treasury and wants specific information about that dispute sent to their authorized representative.

10. **Question:** Does Box 1 in Part 4 need to be checked in order to make to make Part 5 valid?  
**Answer:** No. The form can be used only to make a Section 8 request. As long as parts 1, 3, 5 and 6 are properly completed, the Section 8 request is valid.
11. **Question:** Can one ARD Form 151 cover authorization for more than one account?  
**Answer:** No.
12. **Question:** If I have an ARD form on file and a new ARD form is sent in that does not indicate the current ARD is revoked, is the ARD form on file automatically revoked and replaced with the new one?  
**Answer:** No. The information from the new ARD would be added to the account in addition to the information from the existing ARD.