Form **2848**
(Rev. July 1981)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ See separate instructions

OMB No. 1545-0150

Expires 6-30-84

Part I Power of Attorney

For Privacy Act and Paperwork Reduction Act Notice, see page 1 of separate instructions.

Taxpayer(s) name, identifying number, and address including ZIP code

hereby appoints (name(s), address(es), including ZIP code(s), and telephone number(s) of individual(s))*

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Type of tax (Individual, corporate, etc.)	Federal tax form number (1040, 1120, etc.)	Year(s) or period(s) (Date of death if estate tax)

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (excluding the power to receive refund checks, and the power to sign the return, unless specifically granted below).