

Power of Attorney
(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to (specify Internal Revenue tax matters and years or periods):

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest.
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- To execute consents extending the statutory period for assessment or collection of taxes.
- To execute closing agreements under section 7121 of the Internal Revenue Code.
- To delegate authority or to substitute another representative.

Other acts (specify)

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

and

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

.....
(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

.....
(Signature) (Title, if applicable) (Date)
.....
(Signature) (Title, if applicable) (Date)

If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, and that:

- I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

Designation (Attorney, C.P.A., or Agent)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date

If the power of attorney is granted to a person other than an attorney, certified public accountant, or enrolled agent, it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

..... (Signature of Witness) (Date)

..... (Signature of Witness) (Date)

appeared this day before a notary public and acknowledged this power of attorney as his/her/their voluntary act and deed.

..... (Signature of Notary) (Date) **NOTARIAL SEAL**
(If required)