

Power of Attorney and Declaration of Representative

▶ See separate instructions

Part I Power of Attorney

Taxpayer(s) name, identifying number, and address including ZIP code (Please type or print)

For IRS Use Only	
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hereby appoints (name(s), CAF number(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 (see regulations section 1.6012-1(a)(5), Returns made by agents), unless specifically granted below).

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

- 1 the appointee first named above, or
- 2 (names of not more than two of the above named appointees) _____

Initial here ▶ _____ if you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:

- 3 the appointee first named above, or
- 4 (name of one of the above designated appointees) ▶ _____

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier 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)

*An organization, firm, or partnership may not be designated as a taxpayer's representative.

If the power of attorney is granted to a person other than an attorney, certified public accountant, enrolled agent, or enrolled actuary, the taxpayer(s) signature must be witnessed or notarized below. (The representative must complete Part II. Only representatives listed there are recognized to practice before the Internal Revenue Service.)

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 a voluntary act and deed.

Witness:	(Signature of Notary)	(Date)	NOTARIAL SEAL (If required by State law)
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Part II Declaration of Representative

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations governing the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others, and that I am one of the following:

- 1 a member in good standing of the bar of the highest court of the jurisdiction indicated below;
- 2 duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
- 3 enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230;
- 4 a bona fide officer of the taxpayer organization;
- 5 a full time employee of the taxpayer;
- 6 a member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
- 7 a fiduciary for the taxpayer;
- 8 an enrolled actuary (the authority of an enrolled actuary to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230);
- 9 Other (specify) ▶

and that I am authorized to represent the taxpayer identified in Part I for the tax matters there specified.

Designation (Insert appropriate number from above list)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date