

# 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)

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

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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)  
 (Also type or print your name below if signing for a taxpayer who is not an individual.)

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

\* You may authorize an organization, firm, or partnership to receive confidential information, but your representative must be an individual who must complete Part II.

