

Special Power of Attorney (Individual)

Name Name	2 Social Security Number	
Name of Spouse / CU Partner (complete only if power of attorney applicable to joint return)	4 Social Security Number of Spouse/CU Partner	
Name of Agent	6 Telephone Number of Agent	
7 Address of Agent		
8 I/we hereby appoint the above-named agent as my/our agent and following acts on my/our behalf:	authorize said agent to perform the	
(Check all applicable boxes)		
	e/us in appeals before the Commis- es, including informal conferences earings	
	and all acts on my/our behalf with e following tax matters:	
Negotiate the assessment and payment of tax liabilities		
Special skills or expertise of Agent (i.e., CPA, RPA, Tax Preparer, Attorney-at-Law). If none, write "None".		
This power of attorney is effective for the following tax periods:		
It applies to the following taxes:		
All prior powers of attorney on file with the Department of Taxes are hereby revoked except:		
Signature of person on Line 1 Date 14 Signature of	person on Line 3 Date	

CONTINUED ON BACK

COLUMN A Lines 15 - 18 refer to person listed on Line 1.	COLUMN B Lines 19 - 22 refer to person listed on Line 3.
AFFIRMATION OF WITNESS	AFFIRMATION OF WITNESS
for person on Line 1	for person on Line 3
I affirm that the principal appeared to be of sound mind and free from duress at the time this power of attorney was signed, and that he/she affirmed that he/she was aware of the nature of this document and signed it freely and voluntarily.	I affirm that the principal appeared to be of sound mind and free from duress at the time this power of attorney was signed, and that he/she affirmed that he/she was aware of the nature of this document and signed it freely and voluntarily.
Print name of Witness	Print name of Witness
Signature of Witness for person on Line 1 Date	Signature of Witness for person on Line 3 Date
17 FOR USE BY NOTARY	²¹ FOR USE BY NOTARY
for person on Line 1	for person on Line 3
State of	State of
County of , SS.	County of , SS.
At on the	At on the
${Day} \ \ \text{day of} \ \ {Month} \ \ \text{, 20} \ \ {Year} \ \ \text{personally}$ appeared the principal who acknowledged this Instrument signed by him/her to be his/her free act and deed,	${Day}$ day of ${Month}$, 20 ${Year}$ personally appeared the principal who acknowledged this Instrument signed by him/her to be his/her free act and deed,
Before me	Before me
My Commission Expires:	My Commission Expires:
ATTESTATION OF AGENT	ATTESTATION OF AGENT
for person on Line 1	for person on Line 3
I hereby attest that I accept appointment as agent for the principal and: that I understand my duties under this power of attorney and under the law; that I understand that I have a duty to act for the principal as to specified transactions or types of transactions if expressly required to do so in this power of attorney; that I hereby specifically acknowledge and accept such duties to act in signing this power of attorney; in the case of such a duty to act, my agreement to act on behalf of the principal is enforceable against me regardless of whether there is any consideration to support a contractual obligation;	I hereby attest that I accept appointment as agent for the principal and: that I understand my duties under this power of attorney and under the law; that I understand that I have a duty to act for the principal as to specified transactions or types of transactions if expressly required to do so in this power of attorney; that I hereby specifically acknowledge and accept such duties to act in signing this power of attorney; in the case of such a duty to act, my agreement to act on behalf of the principal is enforceable against me regardless of whether there is any consideration to support a contractual obligation;

principal.

Signatur

Signature of Agent (person on Line 5)

that I understand and acknowledge in signing this

power of attorney, that if I have been selected as

agent with the expectation that I have special skills

or expertise I will use those skills on behalf of the

Date

Signature of Agent (person on Line 5)

principal.

that I understand and acknowledge in signing this

power of attorney, that if I have been selected as

agent with the expectation that I have special skills

or expertise I will use those skills on behalf of the

Date

INSTRUCTIONS FOR COMPLETING VERMONT DEPARTMENT OF TAXES SPECIAL POWER OF ATTORNEY (POA).

FOR INDIVIDUAL AND JOINT FILERS

A new law (14 V.S.A. Chapter 123) concerning POAs became effective July 1, 2002. All POAs submitted to the Department of Taxes beginning July 1, 2002 must comply with the new law. However, any POA executed prior to July 1, 2002 and valid under law then in effect will continue to be valid.

The most important changes concern the execution of a POA. A POA filed July 1, 2002 or later which does not comply with the new execution requirements will not be valid. In order to be valid, every Vermont Department of Taxes Special POA must meet all of the following execution requirements:

- POAs must be signed by the principal in the presence of at least one witness and acknowledged before a notary public, who cannot be the same person as the witness. The person named as agent cannot serve as witness or notary. THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS WHERE THE WITNESS AND NOTARY ARE THE SAME PERSON.
- 2) The witness must affirm that the principal appeared to be of sound mind and free from duress at the time of signing and that the principal affirmed that he/she was aware of the nature of the document and signed it freely and voluntarily.
- 3) POAs also must be signed by the agent. This does not have to happen at the same time the principal signs, but must happen before the POA can be used. *THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS UN-LESS SIGNED BY THE AGENT.*
- 4) When signing, an agent must attest that he/she accepts appointment as agent and understands the duties of agent, both under the POA and under the law. In addition, there are two optional provisions, which, if chosen in a POA, require attestation by agents. First, if a POA gives an agent a duty to act as to the powers given (as opposed to merely the authority to act), the agent must attest that he/she understands that duty. Second, if the agent is expected to use special skills or expertise on behalf of the principal, he/she must so attest.

LINE BY LINE INSTRUCTIONS FOR SPECIAL POA (Individual)

- 1. Print name.
- 2. Social Security Number.
- 3. Print Spouse or CU Partner name, if applicable. If Power of Attorney is applicable to a joint return(s), each Spouse or CU Partner must be named.
- 4. Social Security Number of Spouse or CU Partner, if applicable.
- 5. Print name of Agent.
- 6. Print telephone number of Agent.
- 7. Print address of Agent.
- 8. Check applicable boxes and/or provide specific instructions.
- 9. State any special skills or expertise of agent which will be exercised by agent on behalf of principal, such as CPA, RPA, tax preparer, attorney-at-law. If none, write "NONE".
- 10. List specific tax periods (i.e., "2002") for which Agent is authorized to act on your behalf. If all tax periods, write "ALL".
- 11. List specific tax types (i.e., "Income tax") for which Agent is authorized to act on your behalf. If all tax types, write "ALL".

- 12. List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.
- 13. Signature of person on Line 1 and date POA is signed.
- 14. Signature of person on Line 3 (if applicable) and date POA is signed.
- 15. Print name of witness to signature of person listed on Line 1.
- 16. Signature of witness to person listed on Line 1.
- 17. To be filled out and signed by Notary Public for person listed on Line 1.
- 18. Signature of agent and date agent signed.

NOTE: Lines 19 through 22 apply only in the case of a joint return(s). If not applicable, leave blank.

- 19. Print name of witness to signature of person listed on Line 3.
- 20. Signature of witness to person listed on Line 3.
- 21. To be filled out and signed by Notary Public for person listed on Line 3.
- 22. Signature of agent and date agent signed.