

**6 NOTICES AND COMMUNICATIONS**

Notices and other written communications will be sent to the first representative listed in Part I, section 2.

- a If you want the second representative listed to receive such notices and communications, check this box
- b If you do not want any notices or communications sent to your representative, check this box
- c If you want any notices and communications sent to both you and your representative, check this box

**7 RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY**

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Alabama Department of Revenue for the *same* tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**8 SIGNATURE OF TAXPAYER(S)**

If a tax matter concerns a joint return, *both* husband and wife must sign if joint representation is requested, otherwise, see federal instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **If this power of attorney is not signed, it will be returned.**

X		
SIGNATURE	DATE	TITLE (If Applicable)
X		
PRINT NAME		
SIGNATURE	DATE	TITLE (If Applicable)
PRINT NAME		

**PART II – DECLARATION OF REPRESENTATIVE**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent – enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d Officer – a bona fide officer of the taxpayer’s organization.
  - e Full-Time Employee – a full-time employee of the taxpayer.
  - f Family Member – a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
  - g Enrolled Actuary – enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - h Unenrolled Return Preparer – an unenrolled return preparer under section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.

► **If this declaration of representative is not signed and dated, the power of attorney will be returned.**

DESIGNATION – INSERT ABOVE LETTER (a-h)	JURISDICTION (State) or ENROLLMENT CARD NO.	SIGNATURE	DATE