

To do all the lawful acts and things whatsoever concerning these tax matters in every respect as taxpayer(s) could do were taxpayer(s) personally present at the doing thereof.

Other acts [Specify]:

\_\_\_\_\_  
\_\_\_\_\_

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Georgia Department of Revenue for the same matters and years or periods covered herein, except the following [Specify to whom granted, date, and address including zip code or refer to attached copies of earlier powers and authorizations]:

\_\_\_\_\_  
\_\_\_\_\_

In witness whereof I have hereunto set my hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

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

X  
\_\_\_\_\_  
SIGNATURE OF OR FOR TAXPAYER(S) TITLE (IF APPLICABLE) DATE

\_\_\_\_\_  
SIGNATURE OF OR FOR TAXPAYER(S) TITLE (IF APPLICABLE) DATE

**If the power of attorney is granted to an attorney, certified public accountant, enrolled agent, or registered public accountant the following declaration must be completed:**

- I am a member in good standing of the Bar of jurisdiction indicated below;
- I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
- I am enrolled as an agent under the requirements of Treasury Department circular no. 230; or
- I am a registered public accountant.

DESIGNATION (Attorney, CPA, E.A. or Registered Public Accountant)	STATE WHERE LICENSED	LICENSE OR CAF NUMBER	SIGNATURE	DATE

**If the power of attorney is granted to a person other than an attorney, CPA, enrolled agent, or registered public accountant 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 a voluntary act and deed.

\_\_\_\_\_  
SIGNATURE OF NOTARY (NOTARIAL SEAL) DATE