

7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

_____ Name	_____ Name	_____ Name
_____ Street address	_____ Street address	_____ Street address
_____ City	_____ City	_____ City
_____ State	_____ State	_____ State
_____ ZIP	_____ ZIP	_____ ZIP
(_____)_____ Daytime phone number	(_____)_____ Daytime phone number	(_____)_____ Daytime phone number

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

x

_____ Taxpayer's signature	_____ Title, if applicable	_____ Date
_____ Spouse's signature	_____ Title, if applicable	_____ Date
_____ If corporation or partnership, signature of officer or partner	_____ Title, if applicable	_____ Date

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

I declare that I am **not** currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

_____ Designation (attorney, C.P.A., enrolled agent)	_____ Jurisdiction (state(s), etc.)	_____ Signature	_____ Date
_____ Designation (attorney, C.P.A., enrolled agent)	_____ Jurisdiction (state(s), etc.)	_____ Signature	_____ Date
_____ Designation (attorney, C.P.A., enrolled agent)	_____ Jurisdiction (state(s), etc.)	_____ Signature	_____ Date

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

_____ is known to and this document is 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 his or her voluntary act and deed.

_____ Signature of notary	_____ Date
------------------------------	---------------

Notary seal

