

IRS POWER OF ATTORNEY FORM 2848 POWER OF ATTORNEY

State of [STATE]

This Durable Power of Attorney (this "Instrument") is made and executed effective as of (the "Effective Date") by [PRINCIPAL NAME], of [PRINCIPAL ADDRESS], born (the "Principal").

1. Designation of Agent

The Principal, being of sound mind and full legal age, hereby designates and appoints [AGENT NAME], of [AGENT ADDRESS], as the Principal's attorney-in-fact (the "Agent"), to act for and on behalf of the Principal as set forth in this Instrument.

2. Statement of Capacity

The Principal represents that, as of the Effective Date, the Principal is of sound mind, is at least eighteen (18) years of age, and has the legal capacity to execute this Instrument. The Principal executes this Instrument voluntarily and free from duress or undue influence.

3. Durability

THIS POWER OF ATTORNEY IS DURABLE. Pursuant to the laws of the State of [STATE] and the Uniform Power of Attorney Act §104 (or corresponding [STATE] statute), the authority granted herein shall **not** be affected by the Principal's subsequent disability, incapacity, or lapse of time, and shall continue in full force and effect until the Principal's death or until this Instrument is revoked in writing by the Principal during a period of capacity. The Principal expressly intends that the Agent's authority survive the Principal's incapacity.

4. Grant of Authority — Financial Powers

Subject to the durability and effectiveness provisions above, the Principal grants to the Agent authority to act with respect to the following subjects, with the meanings given in the Uniform Power of Attorney Act (UPOAA) §201 et seq. or the corresponding provisions of [STATE] law:

- **Real property** — to buy, sell, exchange, lease, mortgage, encumber, manage, partition, and otherwise deal with real estate and any interest therein.
- **Tangible personal property** — to buy, sell, manage, store, insure, and dispose of tangible personal property.
- **Banking and financial institutions** — to open, close, deposit to, withdraw from, and otherwise manage accounts at any bank, credit union, brokerage, or financial institution; to access safe deposit

boxes; to endorse and deposit checks; and to obtain debit and credit cards in the Principal's name.

- **Personal and family maintenance** — to pay household expenses, support the Principal's family and dependents, and provide for the Principal's care, comfort, and customary standard of living.
- **Taxes** — to prepare, sign, and file federal, state, and local tax returns; to respond to audits and tax notices; and to pay and contest tax liabilities.

With respect to each of the foregoing subjects, the Agent shall have full authority to take any and all acts that the Principal could perform if personally present, including the authority to execute, deliver, and record instruments and to receive, hold, and disburse funds.

6. Agent's Fiduciary Duties

The Agent, by accepting this appointment, agrees to act in a fiduciary capacity. The Agent shall: (a) act in accordance with the Principal's reasonable expectations to the extent known, and otherwise in the Principal's best interest; (b) act in good faith and only within the scope of authority granted; (c) act loyally for the Principal's benefit and avoid conflicts of interest; (d) act with the care, competence, and diligence ordinarily exercised by agents in similar circumstances; (e) keep complete and accurate records of all transactions and provide an accounting upon reasonable request; (f) cooperate with any health care agent or other fiduciary; (g) preserve the Principal's estate plan to the extent actually known; and (h) keep the Principal's funds and property separate from the Agent's own.

7. Compensation and Reimbursement

The Agent shall serve without compensation for services rendered under this Instrument. The Agent shall in all events be entitled to reimbursement of reasonable expenses incurred in the performance of the Agent's duties.

8. Reliance and Third-Party Protection

Any third party — including any bank, broker, title company, insurance company, health care provider, or governmental agency — that in good faith accepts and relies upon this Instrument, without actual knowledge that it has been revoked, terminated, or is void or invalid, shall be fully protected from liability to the Principal, the Principal's estate, or any successor in interest. This protection is consistent with UPOAA §119 and corresponding [STATE] law.

9. Revocation and Termination

The Principal reserves the full right to revoke this Instrument at any time while the Principal retains capacity. Revocation shall be effective upon written notice to the Agent and to any third party relying on this Instrument. This Instrument terminates upon the earliest of: (a) revocation by the Principal; (b) the death of the Principal; (c) accomplishment of the purpose for which it was given; or (d) any other termination event provided by applicable law.

10. General Provisions

Governing Law. This Instrument is governed by the laws of the State of [STATE]. **Severability.** If any provision is held invalid, the remaining provisions remain in effect. **Interpretation.** Liberally construed to effectuate the Principal's intent. **Photocopies.** A photocopy, facsimile, or electronic copy has the same force as the original. **Binding Effect.** Binds the Principal's heirs, successors, and personal representatives.

Signature of Principal

Principal

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

Attestation of Witnesses

The undersigned witnesses, being at least eighteen (18) years of age, attest that the Principal signed the foregoing in my/our presence, that the Principal appeared to be of sound mind and under no duress, and that we are not the named Agent or successor Agent and have no disqualifying interest.

Witness 1

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

Witness 2

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

Notarial Acknowledgment

State of [STATE] County of _____

On this _____ day of _____, 20, before me, the undersigned notary public, personally appeared [PRINCIPAL NAME], proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the foregoing Instrument, and acknowledged that the Principal executed the same voluntarily for the purposes therein contained.

Notary Public: _____ My commission expires: _____
[Notary Seal]

Acceptance by Agent

The undersigned Agent accepts appointment and agrees to act in accordance with the Principal's reasonable expectations and best interest and the fiduciary duties set forth herein.

Agent

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

Companion — Agent's Certification / Affidavit of Non-Revocation

State of _____ County of _____

I, [AGENT NAME], being duly sworn, state: (1) I am the Agent named in the Power of Attorney executed by [PRINCIPAL NAME] on ; (2) the Power of Attorney has not been revoked, suspended, or terminated, and I have no knowledge of facts that would cause it to terminate; (3) I am acting within the scope of authority granted; and (4) I acknowledge my fiduciary duties.

Agent (Certification)

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

Subscribed and sworn to before me this _____ day of _____, 20.

Notary Public: _____ My commission expires: _____