

3700 Rainbow Drive Rainbow City, Alabama 35906 Office: 256-413-1211 · Fax: 256-442-2995 ·

E-mail: revenue@rbcalabama.com

Power of Attorney and Declaration of Representative

PART I – POWER OF	ATTORNEY					
1.) Taxpayer Information	(Please Print or Type)					
Taxpayer Name Address			SOCIAL SECURITY NUMBER			
			EMPLOYER IDENTIFICATION NUMBER			
City	State Zip Code		DAYT	TIME TELEPHONE NUMBER		
Hereby appoint(s) the fo	llowing representative	als) as attornavis)-in-fa	ct·			
2.) Representative(s) representative in Part 1, sin Part 1, Section 3 with taxpayer. It will be the tax	(Please Print or Typ Section 2, the taxpaye the authorized repres	pe) Must sign and d er authorizes the Depar sentative. All official co	ate this form on tment to discuss o rrespondence from	r share information spe the Department will k	ecifically listed	
Name			Phone			
Address			Fax			
City	State	Zip Code	Email			
3.) Tax/ Fee Matters:	Business License	Occupational	All Taxpayer Inform	ation Year(s) or Period(s))	
5.) Retention/ Revocate revokes all earlier power						
periods covered by this	document.					
If you do not want to re	evoke a prior powei	r of attorney, check h	iere.			
YOU MUST ATTACH A COF	PY OF ANY POWER OF	ATTORNEY YOU WAN	T TO REMAIN IN EFF	ECT.		
6.) Signature of Taxpa must each file a separa by a corporate officer, μ behalf of the taxpayer,	te power of attorne partner, guardian, t	ey even if the same ro ax matters partners,	epresentative(s) is executor, receive	s (are) being appoint r, administrator, or tr	ed. If signed ustee on	
If this powe	er of attorney is not s	signed and dated, it w	ill be returned to t	he taxpayer.		
Print Nar	 ne	Signa	ature	 Date	 Title	

Acknowledgment Of Individual Taxpayer

STATE OF ALABAMA }				
COUNTY OF}				
	nd for said County in said State, hereby certify that egoing, and who is known to me, acknowledged before me on			
this day that, being informed of the contents of the above day the same bears date.	e and foregoing, he/she executed the same voluntarily on the			
Given under my hand and official seal of office this	day of, 20			
Notary Public	My commission expires:			
<u>Acknowledge</u>	ment Of Corporate Taxpayer			
STATE OF ALABAMA }				
COUNTY OF}				
name is signed asofof	of the contents of the above and foregoing, he/she executed			
Given under my hand and official seal this the	day of, 20			
	- <u></u>			
Notary Public	My commission expires:			

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 unaware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accounts, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer 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 in 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. 2300
- h. Unenrolled Return Preparer an unenrolled return preparer under section 10.7(1)(vii) of Treasury Department Circular No. 230
- i. Registered Tax Return Preparer- registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return.

See Notice 2011-6 and Special rules for registered tax return prepares and unenrolled and return prepares in the Instructions.

j. Student Attorney or CPA- receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements. Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e).

<u>Note: For designations d-f, e</u>	<u>enter your title, position, or re</u>	<u>elationship to the tax</u>	<u>payer in the "jurisdiction" c</u>	<u>olumn.</u>	
DESIGNATION – INSERT ABOVE LETTER (a-k)	JURISDICTION (State) (ENROLLMENT CARD NO.	or SIGN.	ATURE	DATE	
If this declaration of represer	stative is not signed and de	ted the newer of st			
i this declaration of represer	itative is not signed and da	ited, the power of at	ttorney will be returned.		
Print Name		Signature	Date	Title	
	Acknowled	lgment For Repr	esentative		
STATE OF ALABAMA }					
COUNTY OF	}				
, v	otary Public in and for said C whose name is signed to the	foregoing, and who i	s known to me, acknowledg	•	
on this day that, being informe day the same bears date.	d of the contents of the abov	e and foregoing, he/s	she executed the same volu	ıntarily on the	
Given under my hand ar	nd official seal of office this	day of	, 20		
Notary Public		My commission expi	res:		