



Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

### Special Power of Attorney (Individual)

<b>Principal</b>	<b>1</b> Name	<b>2</b> Social Security Number
	<b>3</b> Name of Spouse / CU Partner (complete only if power of attorney applicable to joint return)	<b>4</b> Social Security Number of Spouse/CU Partner

<b>Agent</b>	<b>5</b> Name of Agent	<b>6</b> Telephone Number of Agent
	<b>7</b> Address of Agent	

**8** I/we hereby appoint the above-named agent as my/our agent and authorize said agent to perform the following acts on my/our behalf:

**(Check all applicable boxes)**

<input type="checkbox"/> Receive my/our tax returns and information regarding my/our returns which have been filed with the Department of Taxes	<input type="checkbox"/> Represent me/us in appeals before the Commissioner of Taxes, including informal conferences and formal hearings
<input type="checkbox"/> Represent me/us in informal discussions with Vermont Department of Taxes personnel regarding my/our tax returns and/or liabilities	<input type="checkbox"/> Perform any and all acts on my/our behalf with respect to the following tax matters: _____ _____
<input type="checkbox"/> Negotiate the assessment and payment of tax liabilities	

**9** Special skills or expertise of Agent (i.e., CPA, RPA, Tax Preparer, Attorney-at-Law). If none, write "None".  
\_\_\_\_\_

**10** This power of attorney is effective for the following tax periods:  
\_\_\_\_\_

**11** It applies to the following taxes:  
\_\_\_\_\_

**12** All prior powers of attorney on file with the Department of Taxes are hereby revoked except:  
\_\_\_\_\_

<b>13</b>  Signature of person on Line 1	Date	<b>14</b>  Signature of person on Line 3	Date
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## **INSTRUCTIONS FOR COMPLETING VERMONT DEPARTMENT OF TAXES SPECIAL POWER OF ATTORNEY (POA).**

### **FOR INDIVIDUAL AND JOINT FILERS**

A new law (14 V.S.A. Chapter 123) concerning POAs became effective July 1, 2002. All POAs submitted to the Department of Taxes beginning July 1, 2002 must comply with the new law. However, any POA executed prior to July 1, 2002 and valid under law then in effect will continue to be valid.

The most important changes concern the execution of a POA. A POA filed July 1, 2002 or later which does not comply with the new execution requirements will not be valid. In order to be valid, every Vermont Department of Taxes Special POA must meet all of the following execution requirements:

- 1) POAs must be signed by the principal in the presence of at least one witness and acknowledged before a notary public, who cannot be the same person as the witness. The person named as agent cannot serve as witness or notary. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS WHERE THE WITNESS AND NOTARY ARE THE SAME PERSON.***
- 2) The witness must affirm that the principal appeared to be of sound mind and free from duress at the time of signing and that the principal affirmed that he/she was aware of the nature of the document and signed it freely and voluntarily.
- 3) POAs also must be signed by the agent. This does not have to happen at the same time the principal signs, but must happen before the POA can be used. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS UNLESS SIGNED BY THE AGENT.***
- 4) When signing, an agent must attest that he/she accepts appointment as agent and understands the duties of agent, both under the POA and under the law. In addition, there are two optional provisions, which, if chosen in a POA, require attestation by agents. First, if a POA gives an agent a duty to act as to the powers given (as opposed to merely the authority to act), the agent must attest that he/she understands that duty. Second, if the agent is expected to use special skills or expertise on behalf of the principal, he/she must so attest.



## LINE BY LINE INSTRUCTIONS FOR SPECIAL POA (Individual)

1. Print name.
  2. Social Security Number.
  3. Print Spouse or CU Partner name, if applicable. If Power of Attorney is applicable to a joint return(s), each Spouse or CU Partner must be named.
  4. Social Security Number of Spouse or CU Partner, if applicable.
  5. Print name of Agent.
  6. Print telephone number of Agent.
  7. Print address of Agent.
  8. Check applicable boxes and/or provide specific instructions.
  9. State any special skills or expertise of agent which will be exercised by agent on behalf of principal, such as CPA, RPA, tax preparer, attorney-at-law. If none, write "NONE".
  10. List specific tax periods (i.e., "2002") for which Agent is authorized to act on your behalf. If all tax periods, write "ALL".
  11. List specific tax types (i.e., "Income tax") for which Agent is authorized to act on your behalf. If all tax types, write "ALL".
  12. List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.
  13. Signature of person on Line 1 and date POA is signed.
  14. Signature of person on Line 3 (if applicable) and date POA is signed.
  15. Print name of witness to signature of person listed on Line 1.
  16. Signature of witness to person listed on Line 1.
  17. To be filled out and signed by Notary Public for person listed on Line 1.
  18. Signature of agent and date agent signed.
- NOTE: Lines 19 through 22 apply only in the case of a joint return(s). If not applicable, leave blank.**
19. Print name of witness to signature of person listed on Line 3.
  20. Signature of witness to person listed on Line 3.
  21. To be filled out and signed by Notary Public for person listed on Line 3.
  22. Signature of agent and date agent signed.