

	<h2 style="margin: 0;">Special Power of Attorney</h2> <p style="margin: 0;"><b>for use by Individuals, Businesses, Estates and Trusts</b> (joint filers must each file a Power of Attorney form)</p>	FORM <b>PA-1</b>
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**TAXPAYER**

1. Name of Taxpayer (Principal)	2. Social Security Number <b>or</b>
Address of Taxpayer	Federal ID Number <b>or</b> (if applicable) State ID Number

**AGENT**

3. Name of Agent	4. Telephone Number of Agent
5. Address of Agent	

6. The Taxpayer hereby appoints the above-named person as agent for the Taxpayer and authorizes said agent to perform the following acts on behalf of the Taxpayer:

**(Check all applicable boxes)**

<input type="checkbox"/> Receive the Taxpayer's tax returns and information regarding Taxpayer's returns which have been filed with the Department of Taxes	<input type="checkbox"/> Represent the Taxpayer in appeals before the Commissioner of Taxes at a formal hearing if the agent is an attorney or CPA licensed to practice in the State of Vermont.
<input type="checkbox"/> Represent the Taxpayer in discussions and at informal conferences with Vermont Department of Taxes personnel regarding the Taxpayer's tax returns and/or liabilities	<input type="checkbox"/> Prepare and file Vermont state tax returns
<input type="checkbox"/> Negotiate the assessment and payment of tax liabilities	<input type="checkbox"/> Perform any legal act on the Taxpayer's behalf with respect to the taxes and tax periods identified below

7. This power of attorney is effective for the following taxes and tax periods:

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

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9. All prior powers of attorney on file with the Department of Taxes are hereby revoked except:

**SIGNATURE**

10. Signature of Individual Taxpayer on Line 1	Date		
<table style="width: 100%;"> <tr> <td style="width: 33%; padding: 5px;">11. Signature of person authorized to sign for Entity Taxpayer</td> <td style="width: 15%; padding: 5px;">Date</td> <td style="width: 52%; padding: 5px;">12. Printed name and title of person signing POA for Entity Taxpayer</td> </tr> </table>	11. Signature of person authorized to sign for Entity Taxpayer	Date	12. Printed name and title of person signing POA for Entity Taxpayer
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**ATTESTATION OF AGENT**

I hereby attest that:

- I accept appointment as agent for the Taxpayer;
- I understand my duties under this Power of Attorney and under law;
- I understand that I am expected to use the skills and expertise identified above on behalf of the Taxpayer.

13. Signature of Agent (person on Line 3)	Date
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## INSTRUCTIONS FOR COMPLETING VERMONT DEPARTMENT OF TAXES SPECIAL POWER OF ATTORNEY (POA).

- This form may be used by individuals, businesses, estates and trusts. Joint income tax filers must each complete and file a power of attorney form.
- All POA forms submitted to the Department of Taxes must comply with the requirements of chapter 123 of Title 14, except that signatures of a witness and notary are not required.
- POA forms must be signed by the agent. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT A POA UNLESS SIGNED BY THE AGENT.***
- By signing, an agent attests that he/she accepts appointment as agent and understands the duties of agent, both under the POA and under the law. In addition, if special skills or expertise of the agent are identified, the agent must attest that he/she understands that he/she is expected to use those skills and expertise on behalf of the Taxpayer.

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### LINE-BY-LINE INSTRUCTIONS FOR SPECIAL POA

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| 1. Print the name and address of the Taxpayer.   | act on your behalf. If all taxes and tax periods, write "ALL".   |
| 2. Enter the Social Security Number of an individual Taxpayer or Federal ID Number or (if applicable) State ID Number of an entity Taxpayer.     | 8. Identify any special skills or expertise of Agent which will be exercised by agent on behalf of Taxpayer, such as CPA, RPA, tax preparer, attorney-at-law. If none, write "NONE". |
| 3. Print the name of the Agent.  | 9. List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.   |
| 4. Print the telephone number of the Agent.  | 10. Signature of person on Line 1 if an individual Taxpayer.   |
| 5. Print the address of the Agent.   | 11. Signature of person signing for an entity Taxpayer.  |
| 6. Check applicable boxes if you are authorized to prepare and file Vermont state tax returns, the returns must still be signed by the taxpayer. | 12. Print the name and title of person signing for an entity taxpayer.   |
| 7. List specific tax types (i.e., "income tax") and tax periods (i.e., "2002") for which Agent is authorized to                                  | 13. Signature of Agent and date agent signed.  |