

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

1. Name of Taxpayer (Principal)	2. Social Security Number or
Address of Taxpayer	Federal ID Number or (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:

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

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	
11. Signature of person authorized to sign for Entity Taxpayer	Date	12. Printed name and title of person signing POA for Entity Taxpayer

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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