



PROBATE & ESTATE PLANNING SECTION

Attachments for

Friday, January 19, 2024

Meeting of the Council of the Probate and Estate Planning Section

at the University Club of Michigan State University
3435 Forest Rd, Lansing, MI 48910

Or *via* Zoom

**PLEASE NOTE: THERE WILL NOT BE A CSP
MEETING THIS MONTH**

**Probate & Estate Planning Section of the
State Bar of Michigan**

You are invited to the January meetings of the Council of the

Probate & Estate Planning Section:

Friday, January 19, beginning at 9 AM
at the University Club of Michigan State University
3435 Forest Rd, Lansing, MI 48910

Remote participation by Zoom will be available. So, you are also invited . . .

to a Zoom meeting.

When: Jan 19, 2024, 09:00 AM Eastern Time (US and Canada)

<https://us02web.zoom.us/meeting/register/tZUrdeqgpzgjGNV9Dp9Kb4UHdRUgLwPA2yk>

After registering, you will receive a confirmation email containing information about joining the meeting.

*If you are calling in by phone, email your name and phone number to Angela Hentkowski
ahentkowski@stewardsheridan.com, we will put your name in a zoom user list that
will identify you by name when you call in.*

Please note that the Zoom feature of these meetings entails that they will be recorded.

This will be a regular in-person and remote meetings of the Council of the Probate & Estate Planning Section. The Council meeting will begin at 9:00 AM. **THERE WILL NOT BE A CSP MEETING THIS MONTH.** The agenda and meeting materials will be posted on the Probate & Estate Planning Section page of the SBM website. Once those things are posted, you should be able to download them from: <http://connect.michbar.org/probate/events/schedule>.

Richard C. Mills
Section Secretary

SMITH HAUGHEY RICE & ROEGGE
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Ann Arbor, MI 48104
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**Officers of the Council
for 2023-2024 Term**

Office	Officer
Chairperson	James P. Spica
Chairperson Elect	Katie Lynwood
Vice Chairperson	Nathan R. Piwowarski
Secretary	Richard C. Mills
Treasurer	Christine M. Savage

**Council Members
for 2023-2024 Term**

Council Member	Year Elected to Current Term (partial, first or second full term)	Current Term Expires	Eligible after Current Term?
Glazier, Sandra D.	2021 (1 st term)	2024	Yes
Hentkowski, Angela M.	2021 (2 nd term)	2024	No
Mysliwiec, Melisa M. W.	2021 (2 nd term)	2024	No
Nusholtz, Neal	2021 (2 nd term)	2024	No
Sprague, David	2021 (1 st term)	2024	Yes
Wrock, Rebecca K.	2021 (1 st term)	2024	Yes
Mayoras, Andrew W.	2022 (2 nd term)	2025	No
Silver, Kenneth	2022 (2 nd term)	2025	No
Dunnings, Hon. Shauna L.	2022 (1 st term)	2025	Yes
Chalgian, Susan L.	2022 (1 st term)	2025	Yes
Shelton, Michael D.	2022 (1 st term)	2025	Yes
Borst, Daniel W.	2022 (1 st term)	2025	Yes
Augustin, Ernschie	2023 (1 st term)	2026	Yes
Mallory, Alexander S.	2023 (1 st term)	2026	Yes
Anderton V, James F.	2023 (2 nd term)	2026	No
David, Georgette E.	2023 (2 nd term)	2026	No
Hilker, Daniel	2023 (2 nd term)	2026	No
Krueger III, Warren H.	2023 (2 nd term)	2026	No

State Bar of Michigan
Probate and Estate Planning Section

2023–24 Standing Committees

Standing Committee	Mission	Chairperson	Members
Amicus Curiae	Review litigants’ applications and Courts’ requests for the Section to sponsor amicus curiae briefs in pending appeals cases relating to probate, and estate and trust planning, and oversee the work of legal counsel retained to prepare and file amicus briefs	Andrew W. Mayoras	Ryan P. Bourjaily Patricia Davis Angela Hentkowski Scott Kraemer Neil J. Marchand Kurt A. Olson David L.J.M. Skidmore Trevor J. Weston Timothy White
Annual meeting	Plan the Section’s Annual Meeting	James P. Spica [as Chair]	[Chair only]
Awards	Periodically make recommendations regarding recipients of the Michael Irish Award, and consult with ICLE regarding periodic induction of members in the George A. Cooney Society	Mark E. Kellogg [as immediate past Chair]	David L.J.M. Skidmore David Lucas [as 2nd and 3rd most recent past Chairs]
Budget	Develop the Section’s annual budget	Richard C. Mills [as immediate past Treasurer]	Christine M. Savage Nathan R. Piwowarski [as incoming Treasurer and immediate past Secretary]
Bylaws	Review the Section’s Bylaws, to ensure compliance with State Bar requirements, to include best practices for State Bar Sections, and to assure conformity to current practices and procedures of the Section and the Council, and make recommendations to the Council regarding such matters	David Lucas	Christopher A. Ballard John Roy Castillo Nancy H. Welber
Charitable and Exempt Organizations	Consider federal and State legislative developments and initiatives in the fields of charitable giving and exempt organizations, and make recommendations to the Council regarding such matters	Rebecca K. Wrock	Celeste E. Arduino Robin Ferriby Brian Heckman Richard C. Mills John McFarland Kate L. Ringler Matt Wiebe
Citizens Outreach	Provide opportunities for education of the public on matters relating to probate, and estate and trust planning	Kathleen M. Goetsch	Ernschie Augustin Kathleen Cieslik David Lucas Hon. Michael J. McClory Neal Nusholtz

State Bar of Michigan
 Probate and Estate Planning Section
 2023–24 Standing Committees

Committee on Special Projects	Consider matters relating to probate, and estate and trust planning, and make recommendations to the Council regarding such matters	Melisa M.W. Mysliwicz	[Committee of the whole]
Court Rules, Forms, & Proceedings	Consider matters relating to probate, and estate and trust planning, and make recommendations to the Council regarding such matters	Georgette E. David	JV Anderton Susan L. Chalgian Hon. Michael L. Jaconette Andrew W. Mayoras Hon. Michael J. McClory Dawn Santamarina Marlaine C. Teahan
Electronic Communications	Oversee all matters relating to electronic and virtual communication matters, and make recommendations to the Council regarding such matters	Angela Hentkowski	Michael G. Lichterman Richard C. Mills [as Secretary]
Ethics & Unauthorized Practice of Law	Consider matters relating to ethics and the unauthorized practice of law with respect to probate, and estate and trust planning, and make recommendations to the Council regarding such matters	Alex Mallory	William J. Ard Raymond A. Harris J. David Kerr Neil J. Marchand Robert M. Taylor Amy Rombyer Tripp
Guardianship, Conservatorship, & End of Life Committee	Consider matters relating to Guardianships and Conservatorships, and make recommendations to the Council regarding such matters	Sandra Glazier	William J. Ard Michael W. Bartnik Kimberly Browning Kathleen A. Cieslik Georgette E. David Kathleen M. Goetsch Elizabeth Sue Graziano Raymond A. Harris Hon. Michael L. Jaconette Hon. Michael J. McClory Hon. David M. Murkowski Kurt A. Olson Nathan R. Piwowarski Katie Lynn Ringler Hon. Avery Rose Dawn Santamarina David L.J.M. Skidmore James B. Steward Paul S. Vaidya Karen S. Willard

State Bar of Michigan
 Probate and Estate Planning Section
 2023–24 Standing Committees

Legislation Development and Drafting	Consider matters with respect to statutes relating to probate, and estate and trust legislation, consider the provisions of introduced legislation and legislation anticipated to be introduced with respect to probate, and estate and trust planning, draft proposals for legislation relating to probate, and estate and trust planning, and make recommendations to the Council regarding such matters	Robert P. Tiplady and Richard C. Mills	Aaron A. Bartell Howard H. Collens Georgette David Stephen Dunn Kathleen M. Goetsch Daniel S. Hilker Michael G. Lichterman David P. Lucas Katie Lynwood Alex Mallory Nathan Piwowarski Christine M. Savage James P. Spica David Sprague
Legislation Monitoring & Analysis	Monitor the status of introduced legislation, and legislation anticipated to be introduced, regarding probate, and estate and trust planning, and communicate with the Council and the Legislation Development and Drafting Committee regarding such matters	Michael D. Shelton	Stephen Dunn Brian K. Elder Elizabeth Graziano Daniel S. Hilker Katie Lynwood David Sprague
Legislative Testimony	As requested and as available, the Members of the Section will give testimony to the Legislature regarding legislation relating to probate, and estate and trust planning	Melisa M.W. Mysliwiec [as CSP Chair]	[Various Section Members]
Membership	Strengthen relations with Section members, encourage new membership, and promote awareness of, and participation in, Section activities	Angela Hentkowski	Ernschie Augustin Susan L. Chalgian Kate L. Ringler
Nominating	Nominate candidates to stand for election as the officers of the Section and the members of the Council	David P. Lucas [as most senior immediate past Chair]	David L.J.M Skidmore Mark E. Kellogg [as 1st and 2nd most recent past Chairs]
Planning	Periodically review and update the Section’s Plan of Work	James P. Spica [as Chair]	Katie Lynwood Nathan Piwowarski Richard C. Mills Christine M. Savage Mark E. Kellogg [as Officers and immediate past Chair]

State Bar of Michigan
 Probate and Estate Planning Section
 2023–24 Standing Committees

Probate Institute	Work with ICLE to plan the ICLE Probate and Estate Planning Institute	Nathan Piwowski [as Vice Chair]	[Chair only]
Real Estate	Consider real estate matters relating to probate, and estates and trusts, and make recommendations to the Council regarding such matters	Angela Hentkowski	Carlos Alvarado-Jorquera Jeffrey S. Ammon JV Anderton William J. Ard Leslie A. Butler Patricia Davis J. David Kerr Angela Hentkowski Michael G. Lichterman Melisa M.W. Mysliwec Michael D. Shelton David Sprague James B. Steward
State Bar & Section Journals	Oversee the publication of the Section’s Journal, and assist in the preparation of periodic theme issues of the State Bar Journal that are dedicated to probate, and estates and trusts	Melisa M.W. Mysliwec, Managing Editor	Diane Kuhn Huff Nancy L. Little Neil J. Marchand Richard C. Mills Kurt A. Olson Molly P. Petitjean Rebecca K. Wrock
Tax	Consider matters relating to taxation as taxation relates to probate, and estates and trusts, and make recommendations to the Council regarding such matters	JV Anderton	Daniel Borst Jonathan Beer Mark DeLuca Stephen Dunn Robert Labe John McFarland Neal Nusholtz Christine M. Savage

The Probate and Estate Planning Section Chair and Chair Elect are ex-officio Members of each Standing Committee.

State Bar of Michigan
Probate and Estate Planning Section

2023–24 Ad Hoc Committees

Ad Hoc Committee	Mission	Chairperson	Members
Assisted Reproductive Technology	Review the 2008 Uniform Probate Code Amendment for possible incorporation into EPIC with emphasis on protecting the rights of children conceived through assisted reproduction, and make recommendations to the Council regarding such matters	Nancy H. Welber	Christopher A. Ballard Edward Goldman Nazneen Hasan Christina Lejowski James P. Spica Lawrence W. Waggoner
Electronic Wills	Review proposals for electronic wills, including the Uniform Law Commission’s draft of a Uniform Law, and make recommendations to the Council regarding such matters	Kathleen Cieslik	Kimberly Browning Georgette David Sandra Glazier Douglas A. Mielock Neal Nusholtz Christine M. Savage James P. Spica
Fiduciary Exception to the Attorney-Client Privilege	Consider whether there should be some exception to the rule that beneficiaries of an estate or trust are entitled to production of documents regarding the advice given by an attorney to the fiduciary, and make recommendations to the Council regarding such matters	Warren H. Krueger, III	Aaron A. Bartell Ryan P. Bourjaily
Nonbanking Entity Trust Powers	Consider whether there should be legislation granting trust powers to nonbanking entities, and make recommendations to the Council regarding such matters	James P. Spica and Robert P. Tiplady	JV Anderton Laura L. Brownfield Kathleen Cieslik Elise J. McGee Mark K. Harder Richard C. Mills Carol A. Sewell Joe Viviano
Premarital Agreements	Consider whether there should be legislation regarding marital property agreements, and	Christine M. Savage	Daniel W. Borst Georgette David Stephen Dunn Sandra Glazier Angela Hentkowski David Sprague
Uniform Community Property Disposition at Death Act	Consider the Uniform Community Property Disposition at Death Act promulgated by the Uniform Law Commission and make recommendations to the Council regarding the subject of that Act	James P. Spica	Kathleen Cieslik Richard C. Mills Christine M. Savage David Sprague Rebecca Wrock

Undue Influence	Consider the definition of undue influence and attendant evidentiary presumptions, and make recommendations to the Council regarding such matters	Kenneth F. Silver	Sandra Glazier Hon. Michael L. Jaconette Warren H. Krueger, III John Mabley Andrew W. Mayoras Hon. David Murkowski Kurt A. Olson David L.J.M. Skidmore
Uniform Fiduciary Income & Principal Act	Consider the Uniform Fiduciary Income and Principal Act promulgated by the Uniform Law Commission, and make recommendations to the Council regarding such matters	James P. Spica	Anthony Belloli Kathleen Cieslik Marguerite Munson Lentz Richard C. Mills Robert P. Tiplady Joe Viviano
Uniform Partition of Heirs Property Act	Consider the Uniform Partition of Heirs Property Act promulgated by the Uniform Law Commission and make recommendations to the Council regarding the subject of that Act	James P. Spica	Marguerite Munson Lentz Alex Mallory Elizabeth McLachlan Christine Savage David Sprague Rebecca Wrock
Various Issues Involving Death and Divorce	Should EPIC be changed so that a pending divorce affects priority to serve in a fiduciary position; Should Council explore whether EPIC should be changed so that a pending divorce affects intestacy, elective share, exemptions and allowances, etc. Should “affinity” be defined to prevent elimination of stepchildren’s gifts by operation of law after divorce or, instead, should there be an exception allowing gifts to stepchildren on a showing of, Perhaps, clear and convincing evidence demonstrating that the Settlor would not have intended the omission of the stepchild?	Daniel Borst Sean Blume	Georgette David Hon. Shauna Dunning Katie Lynwood Andy Mayoras Elizabeth Siefker

The Probate and Estate Planning Section Chair and Chair Elect are ex-officio Members of each Ad Hoc Committee.

Ex Officio Members of the Council

Christopher Ballard; Robert D. Brower, Jr.; Douglas G. Chalgian; Henry M. Grix; Mark K. Harder; Philip E. Harter; Dirk C. Hoffius; Shaheen I. Imami; Robert B. Joslyn; Mark E. Kellogg; Kenneth E. Konop; Marguerite Munson Lentz; Nancy L. Little; James H. LoPrete; Richard C. Lowe; David P. Lucas; John D. Mabley; John H. Martin; Michael J. McClory; Douglas A. Mielock; Amy N. Morrissey; Patricia Gormely Prince; Douglas J. Rasmussen; John A. Scott; David L.J.M. Skidmore; James B. Steward; Thomas F. Sweeney; Fredric A. Sytsma; Marlaine C. Teahan; Lauren M. Underwood; W. Michael Van Haren; Susan S. Westerman; Everett R. Zack

State Bar of Michigan
 Probate and Estate Planning Section

2023–24 Liaisons

Association	Liaison
Alternative Dispute Resolution Section	John Hohman
Business Law Section	Mark E. Kellogg
Elder Law and Disability Right Section	Angela Hentkowski
Family Law Section	Anthea E. Papista
Institute of Continuing Legal Education	Lindsey DiCesare and Rachael Sedlacek
Law Schools	Savina Mucci
Michigan Bankers Association	David Sprague
Michigan Legal Help/Michigan Bar Foundation	Kathleen Goetsch
Michigan Probate Judges Association	Hon. Shauna Dunnings
Probate Registers	Ryan J. Buck
Real Property Law Section	Angela Hentkowski
Supreme Court Administrative Office	Georgette E. David
State Bar	Jennifer Hatter
Taxation Section	Neal Nusholtz
Uniform Law Commission	James P. Spica

The mission of each Liaison is to develop and maintain bilateral communication between his or her association and the Probate and Estate Planning Section of the State Bar of Michigan on matters of mutual interest and concern.

Council Materials

**MEETING OF THE COUNCIL OF THE
PROBATE & ESTATE PLANNING SECTION OF THE
STATE BAR OF MICHIGAN**

Friday, January 19, 2024

Regular Meeting Agenda

- I. Commencement (Jim Spica)
 - A. Call to Order and Welcome
 - B. Zoom Roll Call
 - C. Confirmation of In-Person Attendees
 - D. Excused Absences

- II. Monthly Reports
 - A. Lobbyist's Report (Public Affairs Associates)
 - B. Minutes of Prior Council Meetings – December (Rick Mills) – **Attachment 1**
 - C. Chair's Report (Jim Spica)
 - D. Chair-Elect's Report (Katie Lynwood)
 - E. Treasurer's Report (Christine Savage) – **Attachment 2**

- III. Committee Reports
 - A. Committee on Special Projects (Mysliwicz)
 - B. Amicus Curiae (Mayoras)
 - C. Annual Meeting (Spica)
 - D. Awards (Kellogg)
 - E. Budget (Mills)
 - F. Bylaws (Lucas)
 - G. Charitable and Exempt Organizations (Wrock)
 - H. Citizens Outreach (Goetsch)
 - I. Court Rules, Forms, and Proceedings (David)
 - J. Electronic Communications (Hentkowski)
 - K. Ethics and Unauthorized Practice of Law (Mallory)

- L. Guardianship, Conservatorship, and End of Life (Glazier)
- M. Legislation Development and Drafting (Tiplady and Mills)
- N. Legislation Monitoring and Analysis (Shelton)
- O. Legislative Testimony (Mysliwicz)
- P. Membership (Hentkowski)
- Q. Nominating (Lucas)
- R. Planning (Spica)
- S. Probate Institute (Piwowarski)
- T. Real Estate (Hentkowski)
- U. State Bar and Section Journals (Mysliwicz)
- V. Tax (Anderton) – (Tax Nugget by Neal Nusholtz – **Attachment 3**)
- W. Assisted Reproductive Technology (Welber)
- X. Electronic Wills (Cieslik)
- Y. Fiduciary Exception to the Attorney-Client Privilege (Krueger)
- Z. Nonbanking Entity Trust Powers (Spica and Tiplady)
- AA. Premarital Agreements (Savage)
- BB. Uniform Community Property Disposition at Death Act (Spica)
- CC. Undue Influence (Silver)
- DD. Uniform Fiduciary Income and Principal Act (Spica)
- EE. Uniform Partition of Heirs Property Act (Spica)
- GG. Various Issues Involving Death and Divorce (Borst and Blume)
- IV. Good of the Order
- V. Adjournment of Regular Meeting

Departments (Time Permitting): Legal Literature (Jim Spica)

Roundtable (Time Permitting)

Reminder: The next Probate & Estate Planning Council meeting will be Friday, February 16, 2024 at the **University Club of Michigan State University, 3435 Forest Road, Lansing, Michigan 48910**. The Council meeting will begin (almost) immediately after the Committee on Special Projects meeting, which begins at 9:00 AM.

ATTACHMENT 1

**MEETING OF THE COUNCIL OF THE
PROBATE & ESTATE PLANNING SECTION OF THE
STATE BAR OF MICHIGAN**

Friday, December 15, 2023

Minutes

I. Commencement (James P. Spica)

A. Call to Order and Welcome

Chairperson Jim Spica called the meeting to order at 10:31 AM noting that the meeting was being recorded and that the resulting recording is to be deleted once the minutes of the meeting have been submitted by the Secretary and accepted by the Council.

B. Zoom Roll Call

Kenneth Silver, Daniel W. Borst, Sandra Glazier, David Lentz, Margaret Munson Lentz, Patrica Davis, Rachael Sedlacek (ICLE), Alexander S. Mallory, Hon. Shauna Dunning, Nathan Piwowarski, Rebecca Bechler (Public Affair Associates), Elizabeth McLachlan, James F. Anderton, V., Shenique Moss, Ryan Buck, Mark E. Kellogg, Andrew Mayoras, James Steward, Jim Ryan (Public Affair Associates), Jeff Kirkey (ICLE), and Andrea Neighbors (administrative assistant)

C. Confirmation of In-Person Attendees

James P. Spica, Katie Lynwood, Richard C. Mills, Christine Savage, Daniel Hilker, Susan L. Chalgian, Ernschie Augustin, Warren H. Krueger, III, Rebecca Wrock, Michael Shelton, Kathleen Cieslik, Melisa M.W. Mysliwicz, David P. Lucas, Neal Nusholtz, David Sprague, Michael Lichterman, Aaron Shuman, Chris Moraitis, and Rosemary Buhl

D. Excused Absences

Georgette David and Angela Hentkowski

II. Monthly Reports

A. Lobbyist's Report (Public Affairs Associates)

- i. The Uniform Power of Attorney package was completed and signed by the Governor. See 2023 Public Acts 187-189.

- ii. The EPIC Omnibus package is in the Senate Committee on Judiciary Civil Rights and Public Safety. Ms. Bechler is hopeful that it will get out of committee in late January. Senator Chang has the requested (of the LSB) Jim Spica's one-word amendment to section 7409 of HB 4416.
 - iii. The Powers of Appointment Act/USRAP technical amendment bills (HBs 4863/4864) are on the House floor.
 - iv. The Unitrust act, HB 5110, has been introduced. It has been referred to the House Judiciary Committee.
 - v. The Guardianship reform package is in the Senate. We have requested a meeting with Senator Chang.
- B. Minutes of Prior Council Meetings – November (Nathan Piwowarski) – **Attachment 1**. David Sprague motioned, and Chris Savage supported accepting the November minutes with the revision. Motion carried.
- C. Chair's Report (Jim Spica) – Jim Spica requested that in order to expedite the roll call of the committees during monthly meetings, committee chairs (or their express delegates) confine themselves fairly strictly to reports on what their committees have done lately or are about to meet and do.
- D. Chair Elect Report (Katie Lynwood): No report.
- E. Treasurer's Report (Christine Savage)
- If you would like to donate to the Hearts and Flowers account, please send a check to Christine Savage, payable to the Lowe Law Firm, PC. Please write on the memo line of the check "Hearts and Flowers". A suggested donation is \$35.00.

III Committee Reports

- A. Committee on Special Projects (Mysliwicz)
- CSP had a lengthy discussion related to the presumption of undue influence in Michigan and what it should be if a statutory framework is pursued legislatively. A straw poll was taken as to whether CSP supports shifting the burden of proof to the proponent of the document in question if the presumption of undue influence is found to exist. Thirteen of those present were in favor of doing so, seven voted No, and six abstained.

- B. Amicus Curiae (Mayoras): Andy Mayoras asked whether the Council needs to take a new public policy position to submit a supplemental amicus brief in the Bazakis matter since there was a change in the underlying probate case which may render the appeal moot. It was decided that a new public policy position is not need for a supplement amicus submission in this case.
- C. Annual Meeting (Spica): No report.
- D. Awards (Kellogg): No report.
- E. Budget (Mills): No report.
- F. Bylaws (Lucas): No report.
- G. Charitable and Exempt Organizations (Wrock): Rebecca Wrock reported that the next committee meeting is on January 12. The committee will continue to discuss its legislative proposal.
- H. Citizens Outreach (Goetsch): No report.
- I. Court Rules, Forms, and Proceedings (Hentkowski): No report.
- J. Electronic Communications (Hentkowski): No report.
- K. Ethics and Unauthorized Practice of Law (Mallory): Alex invited those interested to join the committee.
- L. Guardianship, Conservatorship, and End of Life (Glazier): The guardianship bills were passed out of the House. Jim Spica has appointed as small working group to meet with Sen. Chang to discuss changes that the Section would like to see made to bills before they pass in the Senate.
- M. Legislation Development and Drafting (Mills/Tiplady): No report.
- N. Legislation Monitoring and Analysis (Shelton). Mike Shelton reported that the Secretary of State will now be issuing electronic vehicle titles.
- O. Legislative Testimony (Mysliwicz): No report.
- P. Membership (Hentkowski): Suzie Chalgian motioned to approve a hospitality suite at Traverse Resort for the welcoming party that the section hosts during the ICLE seminar with a budget up to \$2,500.00. The motion carried.
- Q. Nominating (Lucas): Mr. Lucas reported that the Nominating Committee will take up its work later in the year.

- R. Planning (Spica). Jim Spica indicated that the holiday luncheon to follow the instant Council meeting was something of a pilot: the question whether luncheons to follow future Council meetings, whether quarterly, monthly, or just occasionally, will be brought up for discussion later.
- S. Probate Institute (Piwowarski): Nathan Piwowarski reported that there are already 20 registrants, 14 in Acme and 6 in Novi. There are 2 add-on registrants for the seminar with Liz Arias. The first marketing information went out on Wednesday. Nathan enjoys working with Jeff. Nathan made a motion for the section's usual sponsorship of \$17,000, which Rick Mills seconded. The motion carried.
- T. Real Estate (Hentkowski): No report.
- U. State Bar and Section Journals (Mysliwicz): Ms. Mysliwicz reported that the journal is scheduled to come out the first or second week of January. She called for articles for the spring journal.
- V. Tax (Anderton): The report is Attachment 2 to the December meeting materials. Mr. Anderton pointed out key numbers. The unified credit moves to \$13.61 Million, and the annual exclusion goes to \$18,000.
- W. Assisted Reproductive Technology (Welber): No report.
- III. Electronic Wills (Cieslik): The Committee is meeting regularly. The committee is looking at what other states that have legislated in this area have done for authentication components.
- IV. Fiduciary Exception to the Attorney-Client Privilege (Krueger): No report.
- V. Nonbanking Entity Trust Powers (Spica): Jim Spica reported that the committee is waiting for a reaction from a group of regulators in Lansing in the Department of Banking who wanted to make redline suggestions.
- VI. Premarital Agreements (Savage): The Family Law Section is planning to prepare a version of the Uniform Premarital Agreement Act. The committee is looking to possibly work with the Family Law Section.
- VII. Uniform Community Property Disposition at Death Act (Spica): No Report.
- VIII. Undue Influence (Silver): No report.

- IX. Uniform Fiduciary Income and Principal Act (Spica): Jim Spica reported that the Unitrust Act, which is the committee's version of article 3 of the Uniform Fiduciary Income and Principal Act, is now enrolled HB 5110.
- X. Uniform Partition of Heirs Property Act (Spica): Jim Spica reported that the legislative proposal for the adoption of this act in Michigan, HB 4924, will go over into the next legislative term.
- XI. Uniform Power of Attorney Act (Savage). Christine Savage expressed gratitude to the committee members for their work. Since the committee's work is completed with the enactment of 2023 Public Acts 187-189, Ms. Savage asked Mr. Spica to disband the committee. Whereupon that request was granted.
- XII. Various Issues Involving Death and Divorce (Borst/Blume): The committee met last month and gave their conclusions to Judge Dunnings who is going to get a reaction to them from a group of judges that she is meeting with this month.
- XIII. Good of the Order: None.
- XIV. The regular meeting was adjourned at 11:33 p.m.

Respectfully Submitted,

Richard C. Mills, Secretary

The next Council meeting will be held on Friday, January 19, 2023.

ATTACHMENT 2

Probate and Estate Planning Section: 2022-2023
Treasurer's Monthly Activity Report

Carry-Over Fund Balance from 2019-2020	Carry Over Balance
1-5-00-775-0001 Fund Bal-Probate/Estate Plan	\$ 232,021.60

Revenue	September 2023	YTD Revenue (2022-2023)	Budget (2022-2023)
1-7-99-775-1050 Probate/Estate Planning Dues	\$ 70.00	\$ 115,955.00	\$ 110,000.00
1-7-99-775-1055 Probate/Estate Stud/Affil Dues	\$ -	\$ 455.00	\$ 800.00
1-7-99-775-1330 Subscription to Newsletter	\$ -	\$ -	\$ -
1-7-99-775-1470 Publishing Agreement Account	\$ 402.50	\$ 402.50	\$ 500.00
1-7-99-775-1755 Pamphlet Sales Revenue	\$ -	\$ -	\$ -
1-7-99-775-1935 Miscellaneous Revenue	\$ -	\$ 650.00	\$ 650.00
Total Revenue	\$ 472.50	\$ 117,462.50	\$ 111,950.00

Expenses	September 2022	Cumulative Expenses	Budget (2022-2023)
1-9-99-775-1111 Administrative Expenses	\$ 1,921.00	\$ 4,483.00	\$ 10,000.00
1-9-99-775-1127 Multi-Section Lobbying Group	\$ 3,000.00	\$ 36,000.00	\$ 36,000.00
1-9-99-775-1276 Meetings	\$ 1,148.78	\$ 18,422.08	\$ 45,000.00
1-9-99-775-1283 Seminars	\$ -	\$ 17,710.00	\$ 15,000.00
1-9-99-775-1297 Annual Meeting Expenses	\$ 184.28	\$ 184.28	\$ 1,000.00
1-9-99-775-1493 Travel	\$ 543.79	\$ 6,565.43	\$ 12,000.00
1-9-99-775-1822 Litigation-Amicus Curiae Brief	\$ -	\$ 31,450.85	\$ 25,000.00
1-9-99-775-1833 Newsletter	\$ 100.00	\$ 8,900.00	\$ 13,500.00
1-9-99-775-1868 Postage	\$ 481.46	\$ 481.46	\$ 500.00
1-9-99-775-1987 Miscellaneous	\$ -	\$ 3,846.80	\$ 2,500.00
Total Expenses	\$ 7,379.31	\$ 128,043.90	\$ 160,500.00

Net Income	\$ (6,906.81)	\$ (10,581.40)	\$ (48,550.00)
General Fund plus Net Income (Running Total)	\$ 221,440.20	\$ 221,440.20	\$ -

Hearts and Flowers Fund Carry Over Balance	Carry Over Balance	September 2023
Beginning Deposit Fund Balance	\$ -	\$ 1,844.44
Revenue	\$ -	\$ -
Withdrawals	\$ -	\$ -
Total Fund	\$ 1,844.44	\$ 1,844.44

Probate and Estate Planning Section: 2022-2023
Treasurer's Monthly Activity Report

Carry-Over Fund Balance from 2019-2020	Carry Over Balance
1-5-00-775-0001 Fund Bal-Probate/Estate Plan	\$ 232,021.60

Revenue	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	YTD Revenue (2022-2023)	Budget (2022-2023)
1-7-99-775-1050 Probate/Estate Planning Dues	\$ 53,165.00	\$ 53,410.00	\$ 4,130.00	\$ 3,675.00	\$ 840.00	\$ 210.00	\$ 70.00	\$ 175.00	\$ 140.00	\$ -	\$ 70.00	\$ 70.00	\$ 115,955.00	\$ 110,000.00
1-7-99-775-1055 Probate/Estate Stud/Affil Dues	\$ 245.00	\$ 210.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455.00	\$ 800.00
1-7-99-775-1330 Subscription to Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-7-99-775-1470 Publishing Agreement Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402.50	\$ 402.50	\$ 500.00
1-7-99-775-1755 Pamphlet Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-7-99-775-1935 Miscellaneous Revenue	\$ 325.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325.00	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ 650.00
Total Revenue	\$ 53,735.00	\$ 53,620.00	\$ 4,130.00	\$ 3,675.00	\$ 840.00	\$ 210.00	\$ 70.00	\$ 500.00	\$ 140.00	\$ -	\$ 70.00	\$ 472.50	\$ 117,462.50	\$ 111,950.00

Expenses	October 2022	November 2022	December 2022	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	Cumulative Expenses	Budget (2022-2023)
1-9-99-775-1111 Administrative Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,562.00	\$ -	\$ -	\$ -	\$ 1,921.00	\$ 4,483.00	\$ 10,000.00
1-9-99-775-1127 Multi-Section Lobbying Group	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 36,000.00	\$ 36,000.00
1-9-99-775-1276 Meetings	\$ 2,995.00	\$ 4,623.47	\$ 1,513.09	\$ 2,091.72	\$ 915.00	\$ 795.00	\$ 1,621.00	\$ -	\$ 2,719.02	\$ -	\$ -	\$ 1,148.78	\$ 18,422.08	\$ 45,000.00
1-9-99-775-1283 Seminars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,710.00	\$ -	\$ -	\$ -	\$ -	\$ 17,710.00	\$ 15,000.00
1-9-99-775-1297 Annual Meeting Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184.28	\$ 184.28	\$ 1,000.00
1-9-99-775-1493 Travel	\$ 103.12	\$ 1,288.36	\$ 661.63	\$ 805.78	\$ -	\$ -	\$ 686.17	\$ -	\$ 1,405.30	\$ 1,071.28	\$ -	\$ 543.79	\$ 6,565.43	\$ 12,000.00
1-9-99-775-1822 Litigation-Amicus Curiae Brief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,872.50	\$ -	\$ 4,578.35	\$ -	\$ 31,450.85	\$ 25,000.00
1-9-99-775-1833 Newsletter	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00	\$ -	\$ -	\$ 100.00	\$ 4,300.00	\$ -	\$ -	\$ 100.00	\$ 8,900.00	\$ 13,500.00
1-9-99-775-1868 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481.46	\$ 481.46	\$ 500.00
1-9-99-775-1987 Miscellaneous	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,346.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,846.80	\$ 2,500.00
Total Expenses	\$ 8,598.12	\$ 8,911.83	\$ 5,174.72	\$ 5,897.50	\$ 8,315.00	\$ 5,141.80	\$ 5,307.17	\$ 23,372.00	\$ 38,296.82	\$ 4,071.28	\$ 7,578.35	\$ 7,379.31	\$ 128,043.90	\$ 160,500.00

Net Income	\$ 45,136.88	\$ 44,708.17	\$ (1,044.72)	\$ (2,222.50)	\$ (7,475.00)	\$ (4,931.80)	\$ (5,237.17)	\$ (22,872.00)	\$ (38,156.82)	\$ (4,071.28)	\$ (7,508.35)	\$ (6,906.81)	\$ (10,581.40)	\$ (48,550.00)
General Fund plus Net Income (Running Total)	\$ 277,158.48	\$ 321,866.65	\$ 320,821.93	\$ 318,599.43	\$ 311,124.43	\$ 306,192.63	\$ 300,955.46	\$ 278,083.46	\$ 239,926.64	\$ 235,855.36	\$ 228,347.01	\$ 221,440.20	\$ 221,440.20	\$ -

Hearts and Flowers Fund Carry Over Balance	Carry Over Balance	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023
Beginning Deposit Fund Balance	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ 85.00	\$ 155.00	\$ 1,850.14	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44
Revenue	\$ 50.00	\$ -	\$ 35.00	\$ 70.00	\$ 1,795.14	\$ 105.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 110.70	\$ -	\$ -	\$ -	\$ 0.00	\$ -	\$ -
Total Fund	\$ 50.00	\$ 50.00	\$ 85.00	\$ 155.00	\$ 1,850.14	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44	\$ 1,844.44

Probate and Estate Planning Section: 2023-2024
Treasurer's Monthly Activity Report

Carry-Over Fund Balance from 2022-2023		Carry Over Balance
	Fund Balance-Probate/Estate Planning Section	\$ 221,440.20

Revenue		October 2023	YTD Revenue (2023-2024)	Budget (2023-2024)
	7-141-40080 Probate/Estate Planning Dues	\$ 56,245.00	\$ 56,245.00	
	7-141-40085 Probate/Estate Affiliate Dues	\$ 490.00	\$ 490.00	
	7-141-42025 Seminar Revenue	\$ -	\$ -	
	7-141-42820 Subscription to Newsletter	\$ -	\$ -	
	7-141-42175 Hein Publishing Agreement/Royalties	\$ -	\$ -	
	7-141-42830 Publications Revenue	\$ -	\$ -	
	7-141-42690 Miscellaneous Revenue	\$ -	\$ -	
Total Revenue		\$ 56,735.00	\$ 56,735.00	\$ -

Expenses		October 2023	Cumulative Expenses	Budget (2023-2024)
	7-141-67010 Administrative Services	\$ -	\$ -	
	7-141-67115 Legislative Consulting	\$ 6,000.00	\$ 6,000.00	
	7-141-65075 ListServ	\$ -	\$ -	
	7-141-67065 Community Support, Donations & Sponsorships	\$ -	\$ -	
	7-141-62315 Meetings	\$ 158.89	\$ 158.89	
	7-141-65420 Seminar Expenses	\$ -	\$ -	
	7-141-67140 Networking Events	\$ -	\$ -	
	7-141-67020 Annual Meeting	\$ -	\$ -	
	7-141-65540 Speaker Expenses	\$ -	\$ -	
	7-141-61200 Travel	\$ 1,031.43	\$ 1,031.43	
	7-141-64005 Telephone	\$ -	\$ -	
	7-141-64025 Books & Subscriptions	\$ -	\$ -	
	7-141-65090 Recognition	\$ -	\$ -	
	7-141-67015 Amicus Brief	\$ -	\$ -	
	7-141-64015 Printing & Copying	\$ -	\$ -	
	7-141-65460 Newsletter/Publication	\$ -	\$ -	
	7-141-64010 Postage	\$ -	\$ -	
	7-141-64020 Dues	\$ -	\$ -	
	7-141-64055 Miscellaneous	\$ -	\$ -	
Total Expenses		\$ 7,190.32	\$ 7,190.32	\$ -

Net Income		\$ 49,544.68	\$ 49,544.68	\$ -
General Fund plus Net Income (Running Total)		\$ 270,984.88	\$ 270,984.88	\$ -

Hearts and Flowers Fund Carry Over Balance		Carry Over Balance	October 2023		
Beginning Deposit Fund Balance		\$ -			
Revenue					
Withdrawals					
Total Fund					

Probate and Estate Planning Section: 2023-2024
Treasurer's Monthly Activity Report

Carry-Over Fund Balance from 2022-2023	Carry Over Balance
Fund Balance-Probate/Estate Planning Section	\$ 221,440.20

Revenue		November 2023	YTD Revenue (2023-2024)	Budget (2023-2024)
7-141-40080 Probate/Estate Planning Dues		\$ 48,370.00	\$ 104,615.00	
7-141-40085 Probate/Estate Affiliate Dues		\$ 70.00	\$ 560.00	
7-141-42025 Seminar Revenue		\$ -	\$ -	
7-141-42820 Subscription to Newsletter		\$ -	\$ -	
7-141-42175 Hein Publishing Agreement/Royalties		\$ -	\$ -	
7-141-42830 Publications Revenue		\$ -	\$ -	
7-141-42690 Miscellaneous Revenue		\$ -	\$ -	
Total Revenue		\$ 48,440.00	\$ 105,175.00	\$ -

Expenses		November 2023	Cumulative Expenses	Budget (2023-2024)
7-141-67010 Administrative Services		\$ 1,156.50	\$ 1,156.50	
7-141-67115 Legislative Consulting		\$ -	\$ 6,000.00	
7-141-65075 LlstServ		\$ -	\$ -	
7-141-67065 Community Support, Donations & Sponsorships		\$ -	\$ -	
7-141-62315 Meetings		\$ 1,005.00	\$ 1,163.89	
7-141-65420 Seminar Expenses		\$ -	\$ -	
7-141-67140 Networking Events		\$ -	\$ -	
7-141-67020 Annual Meeting		\$ -	\$ -	
7-141-65540 Speaker Expenses		\$ -	\$ -	
7-141-61200 Travel		\$ 4,769.60	\$ 5,801.03	
7-141-64005 Telephone		\$ -	\$ -	
7-141-64025 Books & Subscriptions		\$ -	\$ -	
7-141-65090 Recognition		\$ -	\$ -	
7-141-67015 Amicus Brief		\$ -	\$ -	
7-141-64015 Printing & Copying		\$ -	\$ -	
7-141-65460 Newsletter/Publication		\$ 4,300.00	\$ 4,300.00	
7-141-64010 Postage		\$ -	\$ -	
7-141-64020 Dues		\$ -	\$ -	
7-141-64055 Miscellaneous		\$ -	\$ -	
Total Expenses		\$ 11,231.10	\$ 18,421.42	\$ -

Net Income		\$ 37,208.90	\$ 86,753.58	\$ -
General Fund plus Net Income (Running Total)		\$ 308,193.78	\$ 308,193.78	\$ -

Hearts and Flowers Fund Carry Over Balance	Carry Over Balance	November 2023		
Beginning Deposit Fund Balance	\$ -			
	Revenue			
	Withdrawals			
Total Fund				

ATTACHMENT 3

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

► Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address		Taxpayer identification number(s)	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature Date Title (if applicable)
Print name Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
I am one of the following:
a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-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 IRS is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
r 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)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Table with 5 columns: Designation—Insert above letter (a–r), Licensing jurisdiction (State) or other licensing authority (if applicable), Bar, license, certification, registration, or enrollment number (if applicable), Signature, Date

Form 56. Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that TIP

names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

Sec. 6036.NOTICE OF QUALIFICATION AS EXECUTOR OR RECEIVER

Every receiver, trustee in a case under title 11 of the United States Code, assignee for benefit creditors, or other like fiduciary, and every executor (as defined in section 2203), shall give notice of his qualification as such to the Secretary in such manner and at such time as may be required by regulations of the Secretary. The Secretary may by regulation provide such exemptions from the requirements of this section as the Secretary deems proper.

6903(a)Rights and Obligations of Fiduciary.— Upon notice to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, duties, and privileges of such other person in respect of a tax imposed by this title (except as otherwise specifically provided and except that the tax shall be collected from the estate of such other person), until notice is given that the fiduciary capacity has terminated.**6903(b)**Manner of Notice.— under this section shall be given in accordance with regulations prescribed by the Secretary.

Federal Tax Regulations, §601.503, Internal Revenue Service, Requirements of power of attorney, signatures, fiduciaries and Commissioner's authority to substitute other requirements
Federal Tax Regulations

Click to open document in a browser

(a) Requirements.— A power of attorney must contain the following information—

(1) name and mailing address of the taxpayer;

(2) identification number of the taxpayer (i.e., social security number and/or employer identification number);

(3) employee plan number (if applicable);

(4) name and mailing address of the recognized representative(s);

(5) description of the matter(s) for which representation is authorized which, if applicable, must include—

(i) the type of tax involved;

(ii) the Federal tax form number;

(iii) the specific year(s)/period(s) involved; and

(iv) in estate matters, decedent's date of death; and

(6) a clear expression of the taxpayer's intention concerning the scope of authority granted to the recognized representative(s).

(b) Acceptable power of attorney documents

(1) Form 2848.— A properly completed Form 2848 satisfies the requirements for both a power of attorney (as described in §601.503(a)) and a declaration of representative (as described in §601.502(c)).

(2) Other documents.— The Internal Revenue Service will accept a power of attorney other than Form 2848 provided such document satisfies the requirements of §601.503(a). However, for purposes of processing such documents onto the Centralized Authorization File (see §601.506(d)), a completed Form 2848 must be attached. (In such situations, Form 2848 is not the operative power of attorney and need not be signed by the taxpayer. However, the Declaration of Representative must be signed by the representative.)

(3) Special provision.— The Internal Revenue Service will not accept a power of attorney which fails to include the information required by §§601.503(a)(1) through (5). If a power of attorney fails to include some or all of the information required by such section, the attorney-in-fact can cure this defect by executing a Form 2848 (on behalf of the taxpayer) which includes the missing information. Attaching a Form 2848 to a copy of the original power of attorney will validate the original power of attorney (and will

be treated in all circumstances as one signed and filed by the taxpayer) provided the following conditions are satisfied—

Federal Tax Regulations, §601.503, Internal Revenue

Service, Requirements of power of attorney, signatures, fiduciaries and Commissioner's authority to substitute other requirements
Federal Tax Regulations

Click to open document in a browser

(a) Requirements.— A power of attorney must contain the following information—

- (1) name and mailing address of the taxpayer;
- (2) identification number of the taxpayer (i.e., social security number and/or employer identification number);
- (3) employee plan number (if applicable);
- (4) name and mailing address of the recognized representative(s);
- (5) description of the matter(s) for which representation is authorized which, if applicable, must include—
 - (i) the type of tax involved;
 - (ii) the Federal tax form number;
 - (iii) the specific year(s)/period(s) involved; and
 - (iv) in estate matters, decedent's date of death; and
- (6) a clear expression of the taxpayer's intention concerning the scope of authority granted to the recognized representative(s).

(b) Acceptable power of attorney documents

(1) Form 2848.— A properly completed Form 2848 satisfies the requirements for both a power of attorney (as described in §601.503(a)) and a declaration of representative (as described in §601.502(c)).

(2) Other documents.— The Internal Revenue Service will accept a power of attorney other than Form 2848 provided such document satisfies the requirements of §601.503(a). However, for purposes of processing such documents onto the Centralized Authorization File (see §601.506(d)), a completed Form 2848 must be attached. (In such situations, Form 2848 is not the operative power of attorney and need not be signed by the taxpayer. However, the Declaration of Representative must be signed by the representative.)

(3) Special provision.— The Internal Revenue Service will not accept a power of attorney which fails to include the information required by §§601.503(a)(1) through (5). If a power of attorney fails to include some or all of the information required by such section, the attorney-in-fact can cure this defect by executing a Form 2848 (on behalf of the taxpayer) which includes the missing information. Attaching a Form 2848 to a copy of the original power of attorney will validate the original power of attorney (and will be treated in all circumstances as one signed and filed by the taxpayer) provided the following conditions are satisfied—

- (i) The original power of attorney contemplates authorization to handle, among other things, Federal tax matters (e.g., the power of attorney includes language to the effect that the attorney-in-fact has the authority to perform any and all acts).
- (ii) The attorney-in-fact attaches a statement (signed under penalty of perjury) to the Form 2848 which states that the original power of attorney is valid under the laws of the governing jurisdiction.

(4) Other categories of powers of attorney.— Categories of powers of attorney not addressed in these rules (e.g., durable powers of attorney and limited powers of attorney) will be accepted by the Internal Revenue Service provided such documents satisfy the requirements of §601.503(b)(2) or (3).

(c) Signatures.— Internal Revenue Service officials may require a taxpayer (or such individual(s) required or authorized to sign on behalf of a taxpayer) to submit appropriate identification or evidence of authority. Except when Form 2848 (or its equivalent) is executed by an attorney-in-fact under the provisions of §601.503(b)(3), the individual who must execute a Form 2848 depends on the type of taxpayer involved—

(1) Individual taxpayer.— In matter(s) involving an individual taxpayer, a power of attorney must be signed by such individual.

(2) Husband and wife.— In matters involving a joint return the following rules apply—

(i) Joint representation.— In the case of any matter concerning a joint return in which both husband

and wife are to be represented by the same representative(s), the power of attorney must be executed by both husband and wife.

(ii) Individual representation.— In the case of any matter concerning a joint return in which both husband and wife are not to be represented by the same recognized representative(s), the power of attorney must be executed by the spouse who is to be represented. However, the recognized representative of such spouse cannot perform any act with respect to a tax matter that the spouse being represented cannot perform alone.

(3) Corporation.— In the case of a corporation, a power of attorney must be executed by an officer of the corporation having authority to legally bind the corporation, who must certify that he/she has such authority.

(4) Association.— In the case of an association, a power of attorney must be executed by an officer of the association having authority to legally bind the association, who must certify that he/she has such authority.

(5) Partnership.— In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that he/she has such authority.

(6) Dissolved partnership.— In the case of a dissolved partnership, each of the former partners must execute a power of attorney. However, if one or more of the former partners is deceased, the following provisions apply—

(i) The legal representative of each deceased partner(s) (or such person(s) having legal control over the disposition of partnership interest(s) and/or the share of partnership asset(s) of the deceased partner(s)) must execute a power of attorney in the place of such deceased partner(s). (See §601.503(c)(6)(ii).)

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Federal Tax Regulations, §601.503, Internal Revenue Service, Requirements of power of attorney,...

(i) The original power of attorney contemplates authorization to handle, among other things, Federal

tax matters (e.g., the power of attorney includes language to the effect that the attorney-in-fact has the

authority to perform any and all acts).

(ii) The attorney-in-fact attaches a statement (signed under penalty of perjury) to the Form 2848 which

states that the original power of attorney is valid under the laws of the governing jurisdiction.

(4) Other categories of powers of attorney.— Categories of powers of attorney not addressed in these

rules (e.g., durable powers of attorney and limited powers of attorney) will be accepted by the Internal

Revenue Service provided such documents satisfy the requirements of §601.503(b)(2) or (3).

(c) Signatures.— Internal Revenue Service officials may require a taxpayer (or such individual(s) required or

authorized to sign on behalf of a taxpayer) to submit appropriate identification or evidence of authority. Except

when Form 2848 (or its equivalent) is executed by an attorney-in-fact under the provisions of §601.503(b)(3),

the individual who must execute a Form 2848 depends on the type of taxpayer involved—

(1) Individual taxpayer.— In matter(s) involving an individual taxpayer, a power of attorney must be

signed by such individual.

(2) Husband and wife.— In matters involving a joint return the following rules apply—

(i) Joint representation.— In the case of any matter concerning a joint return in which both husband

and wife are to be represented by the same representative(s), the power of attorney must be executed

by both husband and wife.

(ii) Individual representation.— In the case of any matter concerning a joint return in which both

husband and wife are not to be represented by the same recognized representative(s), the power of attorney must be executed by the spouse who is to be represented. However, the recognized representative of such spouse cannot perform any act with respect to a tax matter that the spouse being represented cannot perform alone.

(3) Corporation.— In the case of a corporation, a power of attorney must be executed by an officer of the corporation having authority to legally bind the corporation, who must certify that he/she has such authority.

(4) Association.— In the case of an association, a power of attorney must be executed by an officer of the association having authority to legally bind the association, who must certify that he/she has such authority.

(5) Partnership.— In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that he/she has such authority.

(6) Dissolved partnership.— In the case of a dissolved partnership, each of the former partners must execute a power of attorney. However, if one or more of the former partners is deceased, the following provisions apply—

(i) The legal representative of each deceased partner(s) (or such person(s) having legal control over the disposition of partnership interest(s) and/or the share of partnership asset(s) of the deceased partner(s)) must execute a power of attorney in the place of such deceased partner(s). (See §601.503(c)(6)(ii).)

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(ii) Notwithstanding §601.503(c)(6)(i), if the laws of the governing jurisdiction provide that such partner(s) has exclusive right to control or possession of the firm's assets for the purpose of winding up its affairs, the signature(s) of the surviving partner(s) alone will be sufficient. (If the surviving partner(s) claims exclusive right to control or possession of the firm's assets for the purpose of winding up its affairs, Internal Revenue Service officials may require the submission of a copy of or a citation to the pertinent provisions of the law of the governing jurisdiction upon which the surviving partner(s) relies.)

(d) Fiduciaries.— In general, when a fiduciary is involved in a tax matter, a power of attorney is not required.

Instead Form 56, "Notice Concerning Fiduciary Relationship," should be filed. Types of taxpayer for which fiduciaries act are—

(1) Dissolved corporation

(i) Appointed trustee.— In the case of a dissolved corporation, Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the liquidating trustee(s), if one or more have been appointed, or by the trustee(s) deriving authority under a law of the jurisdiction in which the corporation was organized.

If there is more than one trustee, all must join unless it is established that fewer than all have authority

to act in the matter under consideration. Internal Revenue Service officials may require the submission of a properly authenticated copy of the instrument and/or citation to the law under which the trustee

derives his/her authority. If the authority of the trustee is derived under the law of a jurisdiction, Internal

Revenue Service officials may require a statement (signed under penalty of perjury) setting forth the

facts required by the law as a condition precedent to the vesting of authority in said trustee and stating

that the authority of the trustee has not been terminated.

(ii) No appointed trustee.— If there is no appointed trustee, a Form 56, "Notice Concerning Fiduciary

Relationship," should be filed by the stockholder(s) holding a majority of the voting stock of the corporation as of the date of dissolution. Internal Revenue Service officials may require submission of a statement showing the total number of outstanding shares of voting stock as of the date of dissolution, the number of shares held by each signatory to a power of attorney, the date of dissolution, and a representation that no trustee has been appointed.

(2) Insolvent taxpayer.— In the case of an insolvent taxpayer, Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the trustee, receiver, or attorney appointed by the court. Internal Revenue Service officials may require the submission of a certified order or document from the court having jurisdiction over the insolvent taxpayer which shows the appointment and qualification of the trustee, receiver, or attorney and that his/her authority has not been terminated. In cases pending before a court of the United States (e.g., U.S. District Court or U.S. Bankruptcy Court), an authenticated copy of the order approving the bond of the trustee, receiver, or attorney will meet this requirement.

(3) Deceased taxpayers

(i) Executor, personal representative or administrator.— In the case of a deceased taxpayer, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the executor, personal representative or administrator if one has been appointed and is responsible for disposition of the matter under consideration. Internal Revenue Service officials may require the submission of a shortform certificate (or authenticated copy of letters testamentary or letters of administration) showing that such authority is in full force and effect at the time the Form 56, "Notice Concerning Fiduciary Relationship," is filed.

(ii) Testamentary trustee(s).— In the event that a trustee is acting under the provisions of the will, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the trustee, unless the

executor, personal representative or administrator has not been discharged and is responsible for disposition of the matter. Internal Revenue Service officials may require either the submission of

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Federal Tax Regulations, §601.503, Internal Revenue Service, Requirements of power of attorney,...

(ii) Notwithstanding §601.503(c)(6)(i), if the laws of the governing jurisdiction provide that such partner(s) has exclusive right to control or possession of the firm's assets for the purpose of winding up its affairs, the signature(s) of the surviving partner(s) alone will be sufficient. (If the surviving partner(s) claims exclusive right to control or possession of the firm's assets for the purpose of winding up its affairs, Internal Revenue Service officials may require the submission of a copy of or a citation to the pertinent provisions of the law of the governing jurisdiction upon which the surviving partner(s) relies.)

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If there is more than one trustee, all must join unless it is established that fewer than all have authority to act in the matter under consideration. Internal Revenue Service officials may require the submission of a properly authenticated copy of the instrument and/or citation to the law under which the trustee

derives his/her authority. If the authority of the trustee is derived under the law of a jurisdiction, Internal Revenue Service officials may require a statement (signed under penalty of perjury) setting forth the facts required by the law as a condition precedent to the vesting of authority in said trustee and stating that the authority of the trustee has not been terminated.

(ii) No appointed trustee.— If there is no appointed trustee, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the stockholder(s) holding a majority of the voting stock of the corporation as of the date of dissolution. Internal Revenue Service officials may require submission of a statement showing the total number of outstanding shares of voting stock as of the date of dissolution, the number of shares held by each signatory to a power of attorney, the date of dissolution, and a representation that no trustee has been appointed.

(2) Insolvent taxpayer.— In the case of an insolvent taxpayer, Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the trustee, receiver, or attorney appointed by the court. Internal Revenue Service officials may require the submission of a certified order or document from the court having jurisdiction over the insolvent taxpayer which shows the appointment and qualification of the trustee, receiver, or attorney and that his/her authority has not been terminated. In cases pending before a court of the United States (e.g., U.S. District Court or U.S. Bankruptcy Court), an authenticated copy of the order approving the bond of the trustee, receiver, or attorney will meet this requirement.

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(ii) Testamentary trustee(s).— In the event that a trustee is acting under the provisions of the will, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the trustee, unless the executor, personal representative or administrator has not been discharged and is responsible for disposition of the matter. Internal Revenue Service officials may require either the submission of

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evidence of the discharge of the executor and appointment of the trustee or other appropriate evidence of the authority of the trustee.

(iii) Residuary legatee(s).- If no executor, administrator, or trustee named under the will is acting or responsible for disposition of the matter and the estate has been distributed to the residuary legatee(s), a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the residuary legatee(s).

Internal Revenue Service officials may require the submission of a statement from the court certifying that no executor, administrator, or trustee named under the will is acting or responsible for disposition of the matter, naming the residuary legatee(s), and indicating the proper share to which each is entitled.

(iv) Distributee(s).— In the event that the decedent died intestate and the administrator has been discharged and is not responsible for disposition of the matter (or none was ever appointed), a Form

56, "Notice Concerning Fiduciary Relationship," should be filed by the distributee(s). Internal Revenue Service officials may require the submission of evidence of the discharge of the administrator (if one had been appointed) and evidence that the administrator is not responsible for disposition of the matter. It also may require a statement(s) signed under penalty of perjury (and such other appropriate evidence as can be produced) to show the relationship of the individual(s) who sign the Form 56, "Notice Concerning Fiduciary Relationship," to the decedent and the right of each signer to the respective shares of the assets claimed under the law of the domicile of the decedent.

(4) Taxpayer for whom a guardian or other fiduciary has been appointed.— In the case of a taxpayer for whom a guardian or other fiduciary has been appointed by a court of record, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the fiduciary. Internal Revenue Service officials may require the submission of a court certificate or court order showing that the individual who executes the Form 56, "Notice Concerning Fiduciary Relationship," has been appointed and that his/her appointment has not been terminated.

(5) Taxpayer who has appointed a trustee.— In the case of a taxpayer who has appointed a trustee, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the trustee. If there is more than one trustee appointed, all should join unless it is shown that fewer than all have authority to act. Internal Revenue Service officials may require the submission of documentary evidence of the authority of the trustee to act. Such evidence may be either a copy of a properly executed trust instrument or a certified copy of extracts from the trust instruments, showing—

- (i) The date of the instrument;
- (ii) That it is or is not of record in any court;
- (iii) The names of the beneficiaries;

(iv) The appointment of the trustee, the authority granted, and other information as may be necessary

to show that such authority extends to Federal tax matters; and

(v) That the trust has not been terminated and the trustee appointed therein is still legally acting as such.

In the event that the trustee appointed in the original trust instrument has been replaced by another trustee, documentary evidence of the appointment of the new trustee must be submitted.

(e) Commissioner's authority to substitute other requirements for power of attorney.— Upon application of a taxpayer or a recognized representative, the Commissioner of Internal Revenue may

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evidence of the discharge of the executor and appointment of the trustee or other appropriate evidence of the authority of the trustee.

(iii) Residuary legatee(s).— If no executor, administrator, or trustee named under the will is acting or responsible for disposition of the matter and the estate has been distributed to the residuary legatee(s),

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(5) Taxpayer who has appointed a trustee.— In the case of a taxpayer who has appointed a trustee, a Form 56, "Notice Concerning Fiduciary Relationship," should be filed by the trustee. If there is more than one trustee appointed, all should join unless it is shown that fewer than all have authority to act. Internal Revenue Service officials may require the submission of documentary evidence of the authority of the trustee to act. Such evidence may be either a copy of a properly executed trust instrument or a certified copy of extracts from the trust instruments, showing—

- (i) The date of the instrument;
- (ii) That it is or is not of record in any court;
- (iii) The names of the beneficiaries;

(iv) The appointment of the trustee, the authority granted, and other information as may be necessary

to show that such authority extends to Federal tax matters; and

(v) That the trust has not been terminated and the trustee appointed therein is still legally acting as such.

In the event that the trustee appointed in the original trust instrument has been replaced by another trustee, documentary evidence of the appointment of the new trustee must be submitted.

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substitute a requirement(s) other than provided herein for a power of attorney as evidence of the authority of the representative. [Reg. §601.503.]

0 [56 FR 24005, May 28, 1991; 57 FR 27356, June 19, 1992.]

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**LIMITED POWER OF ATTORNEY
PURSUANT TO 26 CFR 601.503 (6(B)(b)(3)
TO ALLOW AGENT TO SIGN IRS FORM 2848**

IMPORTANT INFORMATION

This power of attorney authorizes NEAL NUSHOLTZ (your agent) to sign IRS Forms 2848 on behalf of {{Matter.PrimaryClient.FullName}} and authorizes Neal Nusholtz to handle, among other things, all Federal tax matters and he has authority to perform any and all acts associated therewith. .

This power of attorney does not authorize the agent to make health care decisions for you and it does not authorize the agent to exercise powers you have as a parent or guardian regarding care, custody, or property of a minor child or ward.

You should select someone you trust to serve as your agent, and you should ask yourself as you review each section of this form whether you have chosen the right person(s) to act in that capacity. If your signature on this form is notarized or witnessed as provided below, then unless you specify otherwise, the agent's authority will generally continue until you die or revoke the power of attorney, or the agent resigns or is unable to act for you.

Your agent is entitled to reasonable compensation unless you state otherwise in the Special Instructions.

This form provides for designation of an agent and successor agent(s) who serve one at a time, as opposed to coagents who serve simultaneously. If you wish to name coagents, you may do so in the Special Instructions. Coagents are not required to act together unless you include that requirement in the Special Instructions.

If your agent is unable or unwilling to act for you, your power of attorney will end unless you have named a successor agent. You may also name a second successor agent.

This power of attorney becomes effective immediately and does not revoke any other power of attorney created by {{Matter.PrimaryClient.FullName}} contemplates authorization to handle, among other things, Federal tax matters,

If you have questions about the power of attorney or the authority it grants to your agent, you should seek legal advice before signing this form.

DESIGNATION OF AGENT

I name {{Matter.PrimaryClient.FullName}}(Name of Principal) designate the following person as my agent:

Name of Agent: NEAL NUSHOLTZ

Address of Agent: 201 West Big Beaver Rd., Ste. 600, Troy, MI 48084

Telephone Number of Agent: 248/740-5677

DESIGNATION OF SUCCESSOR AGENT(S)

If my agent is unable or unwilling to act for me, I name as my successor agent:

Name of Successor Agent: _____

Address of Successor Agent: _____

Telephone Number of Successor Agent: _____

If my successor agent is unable or unwilling to act for me, I name as my second successor agent:

Name of Second Successor Agent: _____

Address of Second Successor Agent: _____

Telephone Number of Second Successor Agent: _____

SIGNATURE AND ACKNOWLEDGMENT

Subject to penalties of perjury, the undersigned states that the original power of attorney is valid under the laws of the governing jurisdiction.

Certifier's Signature Date

Certifier's Name Printed

Certifier's Capacity (as Agent, attorney at law for Agent, or attorney at law for Principal)

Certifier's Address

Certifier's Telephone Number

State of Michigan)
)ss.
County of Oakland)

This document was acknowledged before me on _____
(Date), by _____, who is
personally known to me or who has produced identification.

Lisa Mazur, Notary Public
State of Michigan, County of Macomb
Acting in the County of Oakland
My Commission Expires: 11/18/2029

This document was prepared by:

Neal Nusholtz, Esq.
Kemp Klein Law Firm
201 West Big Beaver Rd., Ste. 600
Troy, Michigan 48084
248/740-567

