

14. ACKNOWLEDGMENT, WITNESSING, OR DECLARATION (Complete 14a, 14b, or 14c)

<p>14a. ACKNOWLEDGMENT</p> <p>The above-named person(s) signing as or for the principal(s) appeared before me today and acknowledged this power of attorney as his/her/their voluntary act and deed. The notarial seal must be affixed unless a seal is not required under the laws of the state where the power of attorney is executed.</p>	<p>14b. WITNESSING</p> <p>This power of attorney was signed by or for the principal(s) by a person or persons known to, and in the presence of, the two disinterested witnesses whose signatures appear below:</p>									
<p>NOTARIAL SEAL <i>(If required)</i></p>	<table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none;">Signature of Notary or Other Officer</td> <td style="width:50%; border: none;">Signature of Witness</td> <td style="width:50%; border: none;">Date</td> </tr> <tr> <td style="border: none;">Date</td> <td style="border: none;">Title</td> <td style="border: none;">Signature of Witness</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">Date</td> </tr> </table>	Signature of Notary or Other Officer	Signature of Witness	Date	Date	Title	Signature of Witness			Date
	Signature of Notary or Other Officer	Signature of Witness	Date							
Date	Title	Signature of Witness								
		Date								

14c. DECLARATION by attorney or certified public accountant who is granted the power of attorney by this form.

I declare that I am aware of the regulations of 31 CFR Part 8, that I am not currently under suspension or disbarment from practice before the Alcohol and Tobacco Tax and Trade Bureau, and that I am currently: *(Check applicable box)*

A member in good standing of the bar of the highest court of¹ _____

Qualified to practice as a certified public accountant in¹ _____

¹Insert Name of State, Possession, or District of Columbia

FOR TTB USE ONLY

DATE RECEIVED FOR FILING	DISTRICT	RECEIVED BY <i>(Signature and Title)</i>
DATE RECEIVED FOR FILING	TTB OFFICE	RECEIVED BY <i>(Signature and Title)</i>

INSTRUCTIONS

1. GENERAL. This form is filed with each TTB office in which the appointed attorney is to represent the principal.
2. ITEM 8. A full power of attorney is granted by paragraph 8(a). The power of attorney may be limited or restricted by deleting all of paragraph 8(a) and listing the specific powers to be conferred in section 8(b).
3. EXECUTION. This form must be signed by or on behalf of the principal(s) as follows:
 - (a) INDIVIDUAL by his or her completion of item 11.
 - (b) P
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 - (c) C
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v
 - (d) ESTATE by completion of item 12 by the executor or administrator and attaching other such documents as may be required by TTB.
4. FILING. This form must be completed in duplicate, unless otherwise required, and submitted to the Director, National Revenue Center, 550 Main St, Ste. 8002, Cincinnati, OH 45202-5215. The original with any attachments will be retained by the Director, National Revenue Center, and all other copies will be returned to the principal.
5. ORIGINAL OF A RULING. The Alcohol and Tobacco Tax and Trade Bureau will give to an appointed attorney the original of a ruling concerning the principal about TTB matters if a statement is made to that effect in item 8(b).
6. REVOCATION. A power of attorney remains in effect until revoked by the principal in written notice to the Director, National Revenue Center.
7. RULES. All persons representing clients before the Alcohol and Tobacco Tax and Trade Bureau must comply with the regulations governing representation *(26 CFR Part 601 or those regulations as recodified in 27 CFR Part 71)* and any other applicable rules and statutes.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. The information collection is used by TTB to ensure that only duly authorized individuals are signing documents. The information is voluntary.

The estimated average burden associated with this collection of information is 30 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.