

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
POWER OF ATTORNEY**

(Please read instructions before completing this form)

1. PRINCIPAL <small>(Name of Partnership, Corporation, Association, Limited Liability Company, Estate, or Individual)</small>	2. BUSINESS IN WHICH ENGAGED
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3. ADDRESS (Number, Street, City, State, ZIP Code), TELEPHONE NUMBER, AND E-MAIL ADDRESS

4. PRINCIPAL'S EMPLOYER IDENTIFICATION NUMBER <small>(Employer Identification Number or Social Security Number)</small>	5. PERMIT NUMBER / REGISTRY NUMBER <small>(If applicable)</small>
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6. NAME, TELEPHONE NUMBER, AND E-MAIL ADDRESS OF APPOINTED ATTORNEY

7. ADDRESS (Number, Street, City, State, and ZIP Code)

8. The above named principal, engaged in the business shown, has appointed the above named attorney to: *(See Instruction 2)*

(a) Execute for him/her all applications, notices, bonds, tax returns, tax information disclosure authorizations, and other instruments, claims, offers in compromise, letters, writings, and papers, and to act for him/her in dealing with the Alcohol and Tobacco Tax and Trade Bureau (TTB) in connection with matters relating to the laws and regulations administered by it. The principal authorizes the attorney named above to receive on his/her behalf any and all notices, papers, and letters from the Alcohol and Tobacco Tax and Trade Bureau in connection with all such matters, and grants him/her full power and authority to do all that is essential in and about the premises, as duly as the principal could do if personally present, with full power of substitution and revocation. The principal hereby ratifies and confirms all that the attorney must lawfully do or cause to be by virtue of this appointment.

(b) Authorization limited to:

9. The power is to apply to the following. (If authority is restricted to a particular factory, plant, premises, etc., give name as: Distilled Spirits Plant, Tobacco Products Factory, Tobacco Export Warehouse, etc., and address and registry number; or, if a Wholesale Liquor Dealer, SDA, or Tax-Free Alcohol User; or if this Power of Attorney may be used for manufacturing or importing firearms or ammunition, etc., give permit number.)

10. SIGNATURE OF APPOINTED ATTORNEY	DATE
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EXECUTION (See Instruction 3)

11. SIGNATURE IF PRINCIPAL IS INDIVIDUAL <small>(Signature of Principal)</small>	DATE
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<p>12. SIGNATURE IF PRINCIPAL IS PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP (LLP), ESTATE, CORPORATION, LIMITED LIABILITY COMPANY (LLC), OR ASSOCIATION. Under penalties of perjury, I declare that I have the authority to execute this power of attorney on behalf of the principal.</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-bottom: 1px solid black;">Signature</td> <td style="width:33%; border-bottom: 1px solid black;">Title</td> <td style="width:33%; border-bottom: 1px solid black;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Signature</td> <td style="border-bottom: 1px solid black;">Title</td> <td style="border-bottom: 1px solid black;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Signature</td> <td style="border-bottom: 1px solid black;">Title</td> <td style="border-bottom: 1px solid black;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Signature</td> <td style="border-bottom: 1px solid black;">Title</td> <td style="border-bottom: 1px solid black;">Date</td> </tr> </table>	Signature	Title	Date	Signature	Title	Date	Signature	Title	Date	Signature	Title	Date	<p>13. Seal of Corporation, Association, or LLC (A corporation, association or LLC will impress their seal below if they have one. If there is no seal, check the "Not Applicable box". The person(s) signing in Items 11 or 12 must have been granted signing authority (other than Power of Attorney) on another document previously approved or accepted by TTB).</p> <p><input type="checkbox"/> Not Applicable</p>
Signature	Title	Date											
Signature	Title	Date											
Signature	Title	Date											
Signature	Title	Date											

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

14a. ACKNOWLEDGMENT

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.

NOTARIAL SEAL
(If required)

Signature of Notary or Other Officer	Date	Title
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14b. WITNESSING

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:

Signature of Witness	Date
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 currently: *(Check applicable box)*

A member in good standing of the bar of the highest court of ¹

Qualified to practice as a certified public accountant in¹

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

Printed Name	Signature	Date
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FOR TTB USE ONLY

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

- GENERAL.** This form is filed with TTB to show the appointed attorney is to represent the principal.
- ITEM 8.** A full power of attorney is granted by placing an "X" in the box next to paragraph 8(a). Or, the power of attorney may be limited or restricted by placing an "X" in the box next to paragraph 8(b) and listing the specific powers to be conferred.
- EXECUTION.** This form must be signed by or on behalf of the principal(s) as follows:
 - INDIVIDUAL** by his or her completion of item 11.
 - PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP (LLP)** by completion of item 12 by all partners, or one partner who attaches his/her authorization to act on behalf of all the partners unless this authorization is provided by State law.
 - CORPORATION or ASSOCIATION** by completion of items 12 and 13, an officer authorized by supporting corporate or organizational documents (preferably the president, vice-president, or treasurer; or LLC member or manager), must sign in item 12.
 - ESTATE** by completion of item 12 by the executor or administrator and attaching other such documents as may be required by TTB.
 - LIMITED LIABILITY COMPANY (LLC)** by completion of item 12 by all members or managers, or one member or manager who attaches his/her authorization to act on behalf of the LLC.
- FILING.** This form must be completed in duplicate, unless otherwise required, and submitted to the Alcohol and Tobacco Tax and Trade Bureau, Office of Permitting and Taxation, 550 Main St., Ste. 8002, Cincinnati, OH 45202-5215. The original with any attachments will be retained by that office, and all other copies will be returned to the principal. If the power of attorney is applicable to more than one business establishment, additional copies must be submitted for each.

The additional copies will be filed in the same manner as when the power of attorney relates to only one establishment or business. Copies reproduced by photographic process need not be certified as copies of the original.

- 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).
- REVOCATION.** A power of attorney remains in effect until revoked by the principal in written notice to the Director, National Revenue Center.
- 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 Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G St., NW, Box 12, Washington, DC 20005 (please do not send completed forms to this address). 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.

Privacy Act Information

- AUTHORITY.** TTB requests the information on this form to carry out the requirements of the Internal Revenue Code of 1986 and the Federal Alcohol Administration Act since signatures are required on various returns and other documents required by those laws. See, 26 U.S.C. 6061(a) and 27 U.S.C. 204(c). The provision of the information on this form is voluntary.
- PURPOSES.** TTB collects the information on this form to ensure that only duly authorized individuals are signing documents submitted to TTB and to establish the extent of the designee's authority.
- ROUTINE USES.** The information will be used by TTB to make determinations set forth in paragraph 2 above. TTB officers may disclose the information to individuals to verify its accuracy where such disclosure is not prohibited by law. TTB officers may also disclose this information to other Federal, State, foreign, or local law enforcement and regulatory agency personnel for purposes of enforcement of the laws of such other agencies where not otherwise prohibited by law. The information may be disclosed to the Justice Department if the information appears to be false or misleading.
- EFFECTS OF NOT SUPPLYING INFORMATION REQUESTED.** Although the provision of the information on this form is voluntary, TTB may delay or deny the approval of the form where information is not complete or missing.
- DISCLOSURE OF EMPLOYER IDENTIFICATION NUMBER AND SOCIAL SECURITY NUMBER.** You do not have to supply these numbers. These numbers are used to identify an individual or business. If you do not supply the numbers, however, processing may be delayed.