**Idaho Limited Power of Attorney**

I,\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(Name of Principal) of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Address of Principal) **(“Principal”)**, hereby appoint the following as my agent/s (attorney-in-fact):

Name of Agent: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
Agent’s Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
Agent’s Telephone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

My agent shall act as indicated below in my name, place, and stead in any way which I myself could do, if I were personally present, with respect to the following specific matters:

1.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**OTHER SPECIFIC SUBJECTS AND AUTHORITY**

Apart from the above, I also grant authority to may agent to act on my behalf only for the following initialed specific matters:

**A. Real Property** - With respect to this category, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Demand, buy, lease, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject an interest in real property or a right incident to real property

\_\_\_\_\_\_\_\_\_ Sell, exchange, convey with or without covenants, representations, or warranties, quitclaim, release, surrender, retain title for security, encumber, partition, consent to partitioning, subject to an easement or covenant, subdivide, apply for zoning or other governmental permits, plat or consent to platting, develop, grant an option concerning, lease, sublease, contribute to an entity in exchange for an interest in that entity, or otherwise grant or dispose of an interest in real property or a right incident to real property

\_\_\_\_\_\_\_\_\_ Pledge or mortgage an interest in real property or right incident to real property as security to borrow money or pay, renew, or extend the time of payment of a debt of the principal or a debt guaranteed by the principal, including a reverse mortgage

\_\_\_\_\_\_\_\_\_ Release, assign, satisfy, or enforce by litigation or otherwise a mortgage, deed of trust, conditional sale contract, encumbrance, lien, or other claim to real property that exists or is asserted

\_\_\_\_\_\_\_\_\_ Manage or conserve an interest in real property or a right incident to real property owned or claimed to be owned by the principal, including:

(1) Insuring against liability or casualty or other loss;

(2) Obtaining or regaining possession of or protecting the interest or right by litigation or otherwise;

(3) Paying, assessing, compromising, or contesting taxes or assessments or applying for and receiving refunds in connection with them; and

(4) Purchasing supplies, hiring assistance or labor, and making repairs or alterations to the real property

\_\_\_\_\_\_\_\_\_ Use, develop, alter, replace, remove, erect, or install structures or other improvements on real property in or incident to which the principal has, or claims to have, an interest or right

\_\_\_\_\_\_\_\_\_ Participate in a reorganization with respect to real property or an entity that owns an interest in or a right incident to real property and receive, hold, and act with respect to stocks and bonds or other property received in a plan of reorganization, including:

(1) Selling or otherwise disposing of the stocks and bonds or other property;

(2) Exercising or selling an option, a right of conversion, or a similar right with respect to the stocks and bonds or other property; and

(3) Exercising voting rights in person or by proxy

\_\_\_\_\_\_\_\_\_ Change the form of title of an interest in or a right incident to real property

\_\_\_\_\_\_\_\_\_ Dedicate to public use, with or without consideration, easements or other real property in which the principal has, or claims to have, an interest

\_\_\_\_\_\_\_\_\_ All of the above

**B. Tangible Personal Property** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Demand, buy, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject ownership or possession of tangible personal property or an interest in tangible personal property

\_\_\_\_\_\_\_\_\_ Sell, exchange, convey with or without covenants, representations, or warranties, quitclaim, release, surrender, create a security interest in, grant options concerning, lease, sublease, or otherwise dispose of tangible personal property or an interest in tangible personal property

\_\_\_\_\_\_\_\_\_ Grant a security interest in tangible personal property or an interest in tangible personal property as security to borrow money or pay, renew, or extend the time of payment of a debt of the principal or a debt guaranteed by the principal

\_\_\_\_\_\_\_\_\_ Release, assign, satisfy, or enforce by litigation or otherwise, a security interest, lien, or other claim on behalf of the principal, with respect to tangible personal property or an interest in tangible personal property

\_\_\_\_\_\_\_\_\_ Manage or conserve tangible personal property or an interest in tangible personal property on behalf of the principal, including:

(1) Insuring against liability or casualty or other loss;

(2) Obtaining or regaining possession of or protecting the property or interest, by litigation or otherwise;

(3) Paying, assessing, compromising, or contesting taxes or assessments or applying for and receiving refunds in connection with taxes or assessments;

(4) Moving the property from place to place;

(5) Storing the property for hire or on a gratuitous bailment; and

(6) Using and making repairs, alterations, or improvements to the property

\_\_\_\_\_\_\_\_\_ Change the form of title of an interest in tangible personal property

\_\_\_\_\_\_\_\_\_ All of the above

**C. Stocks and Bonds** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Buy, sell, and exchange stocks and bonds

\_\_\_\_\_\_\_\_\_ Establish, continue, modify, or terminate an account with respect to stocks and bonds

\_\_\_\_\_\_\_\_\_ Pledge stocks and bonds as security to borrow, pay, renew, or extend the time of payment of a debt of the principal

\_\_\_\_\_\_\_\_\_ Receive certificates and other evidences of ownership with respect to stocks and bonds

\_\_\_\_\_\_\_\_\_ Exercise voting rights with respect to stocks and bonds in person or by proxy, enter into voting trusts, and consent to limitations on the right to vote

\_\_\_\_\_\_\_\_\_ All of the above

**D. Commodities** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Buy, sell, exchange, assign, settle, and exercise commodity futures contracts and call or put options on stocks or stock indexes traded on a regulated option exchange

\_\_\_\_\_\_\_\_\_ Establish, continue, modify, and terminate option accounts

\_\_\_\_\_\_\_\_\_ All of the above

**E. Banks and Other Financial Institutions** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Continue, modify, transact all business in connection with, and terminate an account or other banking arrangement made by or on behalf of the principal

\_\_\_\_\_\_\_\_\_ Establish, modify, transact all business in connection with, and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, brokerage firm, or other financial institution selected by the agent

\_\_\_\_\_\_\_\_\_ Contract for services available from a financial institution, including renting a safe deposit box or space in a vault

\_\_\_\_\_\_\_\_\_ Deposit by check, money order, electronic funds transfer, or otherwise with, or leave in the custody of, a financial institution money or property of the principal

\_\_\_\_\_\_\_\_\_ Withdraw, by check, money order, electronic funds transfer, or otherwise, money or property of the principal deposited with or left in the custody of a financial institution

\_\_\_\_\_\_\_\_\_ Receive statements of account, vouchers, notices, and similar documents from a financial institution and act with respect to them

\_\_\_\_\_\_\_\_\_ Enter a safe deposit box or vault and withdraw or add to the contents

\_\_\_\_\_\_\_\_\_ Borrow money and pledge as security personal property of the principal necessary to borrow money or pay, renew, or extend the time of payment of a debt of the principal or a debt guaranteed by the principal

\_\_\_\_\_\_\_\_\_ Make, assign, draw, endorse, discount, guarantee, and negotiate promissory notes, checks, drafts, and other negotiable or nonnegotiable paper of the principal or payable to the principal or the principal’s order, transfer money, receive the cash or other proceeds of those transactions, and accept a draft drawn by a person on the principal and pay the draft when due

\_\_\_\_\_\_\_\_\_ Receive for the principal and act on a sight draft, warehouse receipt, other document of title whether tangible or electronic, or other negotiable or nonnegotiable instrument

\_\_\_\_\_\_\_\_\_ Apply for, receive, and use letters of credit, credit cards and debit cards, electronic transaction authorizations, and traveler’s checks from a financial institution and give an indemnity or other agreement in connection with letters of credit

\_\_\_\_\_\_\_\_\_ Consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution

\_\_\_\_\_\_\_\_\_ All of the above

**F. Operation of an Entity or a Business** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Operate, buy, sell, enlarge, reduce, or terminate an ownership interest

\_\_\_\_\_\_\_\_\_ Perform a duty or discharge a liability and exercise in person or by proxy a right, power, privilege, or an option that the principal has, may have, or claims to have

\_\_\_\_\_\_\_\_\_ Enforce the terms of an ownership agreement

\_\_\_\_\_\_\_\_\_ Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to which the principal is a party because of an ownership interest

\_\_\_\_\_\_\_\_\_ Exercise in person or by proxy, or enforce by litigation or otherwise, a right, power, privilege, or an option the principal has or claims to have as the holder of stocks and bonds

\_\_\_\_\_\_\_\_\_ Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to which the principal is a party concerning stocks and bonds

\_\_\_\_\_\_\_\_\_ With respect to an entity or business owned solely by the principal:

(1) Continue, modify, renegotiate, extend, and terminate a contract made by or on behalf of the principal with respect to the entity or business before execution of this power of attorney;

(2) Determine:

(i) The location of the operation of the entity or business;

(ii) The nature and extent of the business of the entity or business;

(iii) The methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in the operation of the entity or business;

(iv) The amount and types of insurance carried by the entity or business; and

(v) The mode of engaging, compensating, and dealing with the employees and accountants, attorneys, or other advisors of the entity or business;

(3) Change the name or form of organization under which the entity or business is operated and enter into an ownership agreement with other persons to take over all or part of the operation of the entity or business; and

(4) Demand and receive money due or claimed by the principal or on the principal’s behalf in the operation of the entity or business and control and disburse the money in the operation of the entity or business

\_\_\_\_\_\_\_\_\_ Put additional capital into an entity or a business in which the principal has an interest

\_\_\_\_\_\_\_\_\_ Join in a plan of reorganization, consolidation, conversion, domestication, or merger of the entity or business

\_\_\_\_\_\_\_\_\_ Sell or liquidate all or part of an entity or business

\_\_\_\_\_\_\_\_\_ Establish the value of an entity or a business under a buyout agreement to which the principal is a party

\_\_\_\_\_\_\_\_\_ Prepare, sign, file, and deliver reports, compilations of information, returns, or other papers with respect to an entity or business and make related payments

\_\_\_\_\_\_\_\_\_ Pay, compromise, or contest taxes, assessments, fines, or penalties and perform other acts to protect the principal from illegal or unnecessary taxation, assessments, fines, or penalties, with respect to an entity or a business, including attempts to recover, as permitted by law, money paid before or after the execution of this power of attorney

\_\_\_\_\_\_\_\_\_ All of the above

**G. Insurance and Annuities** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Continue, pay the premium or make a contribution on, modify, exchange, rescind, release, or terminate a contract procured by or on behalf of the principal that insures or provides an annuity to either the principal or another person, whether or not the principal is a beneficiary under the contract

\_\_\_\_\_\_\_\_\_ Procure new, different, and additional contracts of insurance and annuities for the principal and the principal’s spouse, children, and other dependents, and select the amount, type of insurance or annuity, and mode of payment

\_\_\_\_\_\_\_\_\_ Pay the premium or make a contribution on, modify, exchange, rescind, release, or terminate a contract of insurance or annuity procured by the agent

\_\_\_\_\_\_\_\_\_ Apply for and receive a loan secured by a contract of insurance or annuity

\_\_\_\_\_\_\_\_\_ Surrender and receive the cash surrender value on a contract of insurance or annuity

\_\_\_\_\_\_\_\_\_ Exercise an election

\_\_\_\_\_\_\_\_\_ Exercise investment powers available under a contract of insurance or annuity

\_\_\_\_\_\_\_\_\_ Change the manner of paying premiums on a contract of insurance or annuity

\_\_\_\_\_\_\_\_\_ Change or convert the type of insurance or annuity with respect to which the principal has or claims to have authority described in this section

\_\_\_\_\_\_\_\_\_ Apply for and procure a benefit or assistance under a statute or regulation to guarantee or pay premiums of a contract of insurance on the life of the principal

\_\_\_\_\_\_\_\_\_ Collect, sell, assign, hypothecate, borrow against, or pledge the interest of the principal in a contract of insurance or annuity

\_\_\_\_\_\_\_\_\_ Select the form and timing of the payment of proceeds from a contract of insurance or annuity

\_\_\_\_\_\_\_\_\_ Pay, from proceeds or otherwise, compromise or contest, and apply for refunds in connection with a tax or assessment levied by a taxing authority with respect to a contract of insurance or annuity or the proceeds or liability from the contract of insurance or annuity accruing by reason of the tax or assessment

\_\_\_\_\_\_\_\_\_ All of the above

**H. Estates, Trusts, and Other Beneficial Interests** (including trusts, probate estates, guardianships, conservatorships, escrows, or custodianships or funds from which the principal is, may become, or claims to be entitled to a share or payment) - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Accept, receive, receipt for, sell, assign, pledge, or exchange a share in or payment from the fund described above

\_\_\_\_\_\_\_\_\_ Demand or obtain money or another thing of value to which the principal is, may become, or claims to be entitled by reason of the fund described above, by litigation or otherwise

\_\_\_\_\_\_\_\_\_ Exercise for the benefit of the principal a presently exercisable general power of appointment held by the principal

\_\_\_\_\_\_\_\_\_ Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to ascertain the meaning, validity, or effect of a deed, will, declaration of trust, or other instrument or transaction affecting the interest of the principal

\_\_\_\_\_\_\_\_\_ Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to remove, substitute, or surcharge a fiduciary

\_\_\_\_\_\_\_\_\_ Conserve, invest, disburse, or use anything received for an authorized purpose

\_\_\_\_\_\_\_\_\_ Transfer an interest of the principal in real property, stocks and bonds, accounts with financial institutions or securities intermediaries, insurance, annuities, and other property to the trustee of a revocable trust created by the principal as settlor

\_\_\_\_\_\_\_\_\_ Reject, renounce, disclaim, release, or consent to a reduction in or modification of a share in or payment from the fund described above

\_\_\_\_\_\_\_\_\_ All of the above

**I. Claims and Litigation** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Assert and maintain before a court or administrative agency a claim, claim for relief, cause of action, counterclaim, offset, recoupment, or defense, including an action to recover property or other thing of value, recover damages sustained by the principal, eliminate or modify tax liability, or seek an injunction, specific performance, or other relief

\_\_\_\_\_\_\_\_\_ Bring an action to determine adverse claims or intervene or otherwise participate in litigation

\_\_\_\_\_\_\_\_\_ Seek an attachment, garnishment, order of arrest, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgment, order, or decree

\_\_\_\_\_\_\_\_\_ Make or accept a tender, offer of judgment, or admission of facts, submit a controversy on an agreed statement of facts, consent to examination, and bind the principal in litigation

\_\_\_\_\_\_\_\_\_ Submit to alternative dispute resolution, settle, and propose or accept a compromise

\_\_\_\_\_\_\_\_\_ Waive the issuance and service of process on the principal, accept service of process, appear for the principal, designate persons on which process directed to the principal may be served, execute and file or deliver stipulations on the principal’s behalf, verify pleadings, seek appellate review, procure and give surety and indemnity bonds, contract and pay for the preparation and printing of records and briefs, receive, execute, and file or deliver a consent, waiver, release, confession of judgment, satisfaction of judgment, notice, agreement, or other instrument in connection with the prosecution, settlement, or defense of a claim or litigation

\_\_\_\_\_\_\_\_\_ Act for the principal with respect to bankruptcy or insolvency, whether voluntary or involuntary, concerning the principal or some other person, or with respect to a reorganization, receivership, or application for the appointment of a receiver or trustee that affects an interest of the principal in property or other thing of value

\_\_\_\_\_\_\_\_\_ Pay a judgment, award, or order against the principal or a settlement made in connection with a claim or litigation

\_\_\_\_\_\_\_\_\_ Receive money or other thing of value paid in settlement of or as proceeds of a claim or litigation

\_\_\_\_\_\_\_\_\_ All of the above

**J. Personal and Family Maintenance** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Perform the acts necessary to maintain the customary standard of living of the principal, the principal’s spouse, and the following individuals, whether living when this power of attorney is executed or later born:

(1) The principal’s children;

(2) Other individuals legally entitled to be supported by the principal; and

(3) The individuals whom the principal has customarily supported or indicated the intent to support;

\_\_\_\_\_\_\_\_\_ Make periodic payments of child support and other family maintenance required by a court or governmental agency or an agreement to which the principal is a party

\_\_\_\_\_\_\_\_\_ Provide living quarters for the individuals described above by:

(1) Purchase, lease, or other contract; or

(2) Paying the operating costs, including interest, amortization payments, repairs, improvements, and taxes, for premises owned by the principal or occupied by those individuals

\_\_\_\_\_\_\_\_\_ Provide normal domestic help, usual vacations and travel expenses, and funds for shelter, clothing, food, appropriate education, including postsecondary and vocational education, and other current living costs for the individuals described above

\_\_\_\_\_\_\_\_\_ Pay expenses for necessary health care and custodial care on behalf of the individuals described above

\_\_\_\_\_\_\_\_\_ Act as the principal’s personal representative in accordance with the Health Insurance Portability and Accountability Act, §§ 1171 through 1179 of the Social Security Act, 42 U.S.C. § 1320d, and applicable regulations in making decisions related to the past, present, or future payment for the provision of health care consented to by the principal or anyone authorized under the law of this State to consent to health care on behalf of the principal

\_\_\_\_\_\_\_\_\_ Continue provisions made by the principal for automobiles or other means of transportation, including registering, licensing, insuring, and replacing the means of transportation, for the individuals described above

\_\_\_\_\_\_\_\_\_ Maintain credit and debit accounts for the convenience of the individuals described above and open new accounts

\_\_\_\_\_\_\_\_\_ Continue payments incidental to the membership or affiliation of the principal in a religious institution, club, society, order, or other organization or to continue contributions to those organizations

\_\_\_\_\_\_\_\_\_ All of the above

**K. Benefits from Governmental Programs or Civil or Military Service (including any benefit, program, or assistance provided under a statute or regulation including Social Security, Medicare, and Medicaid)** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Execute vouchers in the name of the principal for allowances and reimbursements payable by the United States or a foreign government or by a state or subdivision of a state to the principal, including allowances and reimbursements for transportation of the individuals described in “J. Personal and Family Maintenance” above, and for shipment of the household effects of those individuals

\_\_\_\_\_\_\_\_\_ Take possession and order the removal and shipment of property of the principal from a post, warehouse, depot, dock, or other place of storage or safekeeping, either governmental or private, and execute and deliver a release, voucher, receipt, bill of lading, shipping ticket, certificate, or other instrument for that purpose

\_\_\_\_\_\_\_\_\_ Enroll in, apply for, select, reject, change, amend, or discontinue, on the principal’s behalf, a benefit or program

\_\_\_\_\_\_\_\_\_ Prepare, file, and maintain a claim of the principal for a benefit or assistance, financial or otherwise, to which the principal may be entitled under a statute or regulation

\_\_\_\_\_\_\_\_\_ Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation concerning a benefit or assistance the principal may be entitled to receive under a statute or regulation

\_\_\_\_\_\_\_\_\_ Receive the financial proceeds of a claim described above and conserve, invest, disburse, or use for a lawful purpose anything so received

\_\_\_\_\_\_\_\_\_ All of the above

**L. Retirement Plans** (including a plan or account created by an employer, the principal, or another individual to provide retirement benefits or deferred compensation of which the principal is a participant, beneficiary, or owner, including a plan or account under the following sections of the Internal Revenue Code:

(1) An individual retirement account under Internal Revenue Code Section 408, 26 U.S.C. § 408;

(2) A Roth individual retirement account under Internal Revenue Code Section 408A, 26 U.S.C. § 408A;

(3) A deemed individual retirement account under Internal Revenue Code Section 408(q), 26 U.S.C. § 408(q);

(4) An annuity or mutual fund custodial account under Internal Revenue Code Section 403(b), 26 U.S.C. § 403(b);

(5) A pension, profit-sharing, stock bonus, or other retirement plan qualified under Internal Revenue Code Section 401(a), 26 U.S.C. § 401(a);

(6) A plan under Internal Revenue Code Section 457(b), 26 U.S.C. § 457(b); and

(7) A nonqualified deferred compensation plan under Internal Revenue Code Section 409A, 26 U.S.C. § 409A) - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Select the form and timing of payments under a retirement plan and withdraw benefits from a plan

\_\_\_\_\_\_\_\_\_ Make a rollover, including a direct trustee-to-trustee rollover, of benefits from one retirement plan to another

\_\_\_\_\_\_\_\_\_ Establish a retirement plan in the principal’s name

\_\_\_\_\_\_\_\_\_ Make contributions to a retirement plan

\_\_\_\_\_\_\_\_\_ Exercise investment powers available under a retirement plan

\_\_\_\_\_\_\_\_\_ Borrow from, sell assets to, or purchase assets from a retirement plan

\_\_\_\_\_\_\_\_\_ All of the above

**M. Taxes** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Prepare, sign, and file federal, state, local, and foreign income, gift, payroll, property, Federal Insurance Contributions Act, and other tax returns, claims for refunds, requests for extension of time, petitions regarding tax matters, and other tax-related documents, including receipts, offers, waivers, consents, including consents and agreements under Internal Revenue Code Section 2032A, 26 U.S.C. § 2032A, closing agreements, and other powers of attorney required by the Internal Revenue Service or other taxing authority with respect to a tax year on which the statute of limitations has not run and the following 25 tax years

\_\_\_\_\_\_\_\_\_ Pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority

\_\_\_\_\_\_\_\_\_ Exercise elections available to the principal under federal, state, local, or foreign tax law

\_\_\_\_\_\_\_\_\_ Act for the principal in all tax matters for all periods before the Internal Revenue Service, or other taxing authority

\_\_\_\_\_\_\_\_\_ All of the above

**N. Gifts (including gifts to a trust, an account under the Uniform Transfers to Minors Act, and a tuition savings account or prepaid tuition plan as defined under Internal Revenue Code Section 529, 26 U.S.C. § 529)** - With respect to this subject, I authorize my agent to:

\_\_\_\_\_\_\_\_\_ Make outright to, or for the benefit of, a person, a gift of part or all of the principal’s property, including by the exercise of a presently exercisable general power of appointment held by the principal, in an amount for each donee not to exceed the annual dollar limits of the federal gift tax exclusion under Internal Revenue Code Section 2503(b), 26 U.S.C. § 2503(b), without regard to whether the federal gift tax exclusion applies to the gift, or if the principal’s spouse agrees to consent to a split gift pursuant to Internal Revenue Code Section 2513, 26 U.S.C. § 2513, in an amount for each donee not to exceed twice the annual federal gift tax exclusion limit

\_\_\_\_\_\_\_\_\_ Consent, pursuant to Internal Revenue Code Section 2513, 26 U.S.C. § 2513, to the splitting of a gift made by the principal’s spouse in an amount for each donee not to exceed the aggregate annual gift tax exclusions for both spouses

\_\_\_\_\_\_\_\_\_ All of the above

**GRANT OF OTHER SPECIFIC AUTHORITY (OPTIONAL)**

My agent MAY NOT do any of the following specific acts for me UNLESS I have INITIALED the specific authority listed below:

(CAUTION: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. In addition, granting your agent the authority to make gifts to, or to designate as the beneficiary of any retirement plan, the agent, the agent’s spouse, or a dependent of the agent may constitute a taxable gift by you and may make the property subject to that authority taxable as part of the agent’s estate. INITIAL ONLY the specific authority you WANT to give your agent.)

\_\_\_\_\_\_\_\_\_ Create an inter vivos trust, or amend, revoke, or terminate an existing inter vivos trust if the trust expressly authorizes that action by the agent

\_\_\_\_\_\_\_\_\_ Make a gift, subject to any special instructions in this power of attorney

\_\_\_\_\_\_\_\_\_ Create or change rights of survivorship

\_\_\_\_\_\_\_\_\_ Create or change a beneficiary designation, subject to any special instructions in this power of attorney; and, if I wish to authorize my agent to designate the agent, the agent’s spouse, or a dependent of the agent as a beneficiary, I will explicitly state this authority within the special instructions of this power of attorney or in a separate power of attorney

\_\_\_\_\_\_\_\_\_ Authorize another person to exercise the authority granted under this power of attorney

\_\_\_\_\_\_\_\_\_ Waive the principal’s right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan

\_\_\_\_\_\_\_\_\_ Exercise fiduciary powers that the principal has authority to delegate

\_\_\_\_\_\_\_\_\_ Disclaim or refuse an interest in property, including a power of appointment

LIMITATION ON AGENT’S AUTHORITY

An agent that is not my ancestor, spouse, or descendant MAY NOT use my property to benefit the agent or a person to whom the agent owes an obligation of support unless I have included that authority in the Special Instructions.

SPECIAL INSTRUCTIONS (OPTIONAL)

You may give special instructions on the following lines:

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EFFECTIVE DATE

This power of attorney is effective immediately unless I have stated otherwise in the Special Instructions.

TERMINATION DATE (OPTIONAL)

This power of attorney shall terminate on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_. (Use a specific calendar date)

PLEASE READ CAREFULLY

This power of attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent can make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the uniform power of attorney act, chapter 12, title 15, Idaho Code.

This power of attorney does not authorize the agent to make health care decisions for you.

You should select someone you trust to serve as your agent. The agent’s authority will continue until your death unless you revoke the power of attorney or the agent resigns.

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

This form provides for designation of one (1) agent. If you wish to name more than one (1) agent, you may name a coagent 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 unless you state otherwise in the Special Instructions.

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

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, and confirming all that such attorney-in-fact shall lawfully do or cause to be done by virtue of this Limited Power of Attorney and the rights and powers herein granted.

IN WITNESS WHEREOF, I have duly executed this limited power of attorney, this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Your Signature**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Your Name Printed**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
**Your Address**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
Your Telephone Number**

**WITNESS ATTESTATION**

The foregoing power of attorney was, on the date written above, published and declared by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Name of Principal) in our presence to be his/her power of attorney. We, in his/her presence and at his/her request, and in the presence of each other, have attested to the same and have signed our names as attesting witnesses.

**CERTIFICATE OF ACKNOWLEDGMENT OF NOTARY PUBLIC**

STATE OF Idaho
COUNTY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

This document was acknowledged before me on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (Date) by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Name of Principal), who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Idaho that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Seal)

My commission expires: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

IMPORTANT INFORMATION FOR AGENT

AGENT’S DUTIES

     When you accept the authority granted under this power of attorney, a special legal relationship is created between you and the principal. This relationship imposes upon you legal duties that continue until you resign or the power of attorney is terminated or revoked. You must:

(1)  Do what you know the principal reasonably expects you to do with the principal’s property or, if you do not know the principal’s expectations, act in the principal’s best interest;

(2)  Act in good faith;

(3)  Do nothing beyond the authority granted in this power of attorney; and

(4)  Disclose your identity as an agent whenever you act for the principal by signing the name of the principal and signing your own name as "agent" in the following manner:

…….(Principal’s Name)……by…….(Your Signature)…..as agent

Unless the Special Instructions in this power of attorney state otherwise, you must also:

(1)  Act loyally for the principal’s benefit;

(2)  Avoid conflicts that would impair your ability to act in the principal’s best interest;

(3)  Act with care, competence and diligence;

(4)  Keep a record of all receipts, disbursements, and transactions conducted for the principal;

(5)  Cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal’s expectations, to act in the principal’s best interest; and

(6)  Attempt to preserve the principal’s estate plan if you know the plan and preserving the plan is consistent with the principal’s best interest.

TERMINATION OF AGENT’S AUTHORITY

     You must stop acting on behalf of the principal if you learn of any event that terminates this power of attorney or your authority under this power of attorney. Events that terminate a power of attorney or your authority to act under a power of attorney include:

(1)  Death of the principal;

(2)  The principal’s revocation of the power of attorney or your authority;

(3)  The occurrence of a termination event stated in the power of attorney;

(4)  The purpose of the power of attorney is fully accomplished; or

(5)  A legal action is filed with a court to end your marriage to the principal, or for your legal separation, unless the Special Instructions in this power of attorney state that such an action will not terminate your authority.

LIABILITY OF AGENT

     The meaning of the authority granted to you is defined in the act. If you violate the act or act outside the authority granted, you may be liable for any damages caused by your violation.

IF THERE IS ANYTHING ABOUT THIS DOCUMENT OR YOUR DUTIES THAT YOU DO NOT UNDERSTAND, YOU SHOULD SEEK LEGAL ADVICE.

I have read the foregoing notice and I understand the legal and fiduciary duties that I assume by acting or agreeing to act as the agent (attorney-in-fact) under the terms of this power of attorney.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Attorney in Fact’s Signature**

**CERTIFICATE OF ACKNOWLEDGMENT OF NOTARY PUBLIC**

STATE OF Idaho
COUNTY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

This document was acknowledged before me on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (Date) by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Name of Principal), who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Idaho that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Seal)

My commission expires: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_