

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 618
HOUSE BILL 755

AN ACT TO MAKE CERTAIN AMENDMENTS TO THE POWER OF ATTORNEY
STATUTES CONTAINED IN CHAPTER 32A OF THE GENERAL STATUTES
AS RECOMMENDED BY THE GENERAL STATUTES COMMISSION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 32A-1 is amended by revising the form set out therein to read as follows:

"NOTICE: THE POWERS GRANTED BY THIS DOCUMENT ARE BROAD AND SWEEPING. THEY ARE DEFINED IN CHAPTER 32A OF THE NORTH CAROLINA GENERAL STATUTES WHICH EXPRESSLY PERMITS THE USE OF ANY OTHER OR DIFFERENT FORM OF POWER OF ATTORNEY DESIRED BY THE PARTIES CONCERNED.

State of _____. County of _____. I _____, the undersigned, hereby appoint _____ my attorney-in- fact for me and give such person full power to act in my name, place and stead in any way which I myself could do if I were personally present with respect to the following matters as each of them is defined in Chapter 32A of the North Carolina General Statutes to the extent that I am permitted by law to act through an agent. (DIRECTIONS: Initial the line opposite any one or more of the subdivisions as to which the principal desires to give the attorney-in-fact authority.)

- (1) Real property transactions;
- (2) Personal property transactions;
- (3) Bond, share and commodity transactions;
- (4) Banking transactions;
- (5) Safe deposits;.....
- (6) Business operating transactions;.....
- (7) Insurance transactions;
- (8) Estate transactions;.....
- (9) Personal relationships and affairs;
- (10) Social security and unemployment;
- (11) Benefits from military service;
- (12) Tax
- (13) Employment of agents.....

(If power of substitution and revocation is to be given, add:
'I also give to such person full power to appoint another to act as my attorney-in-fact and full power to revoke such appointment.')

(If period of power of attorney is to be limited, add: 'This power terminates _____, 19__'.')

(If power of attorney is to be a durable power of attorney under the provision of Article 2 of Chapter 32A and is to continue in effect after the incapacity or mental incompetence of the principal, add: 'This power of attorney shall not be affected by my subsequent incapacity or mental incompetence.')

(If power of attorney is to take effect only after the incapacity or mental incompetence of the principal, add: 'This power of attorney shall become effective after I become incapacitated or mentally incompetent.')

Dated _____, 19__
_____(Seal) Signature
STATE OF _____ COUNTY OF _____ On this _____ day of _____, _____, personally appeared before me, the said named _____ to me known and known to me to be the person described in and who executed the foregoing instrument and he (or she) acknowledged that he (or she) executed the same and being duly sworn by me, made oath that the statements in the foregoing instrument are true.

My Commission Expires _____
(Signature of Notary Public) Notary Public (Official Seal)"

Sec. 2. G.S. 32A-2 is amended as follows:

- a. G.S. 32A-2(2) is amended on line 9 by deleting the language ", mortgages, subject to deeds of trust," and inserting in lieu thereof the language "and mortgages,;" and is further amended on line 11 by deleting the words "real or" after the word "any".
- b. G.S. 32A-2(10) is rewritten to read:

"(10) Social Security and Unemployment. To prepare, execute and file all social security, unemployment insurance and information returns required by the laws of the United States, or of any state or subdivision thereof, or of any foreign government."

- c. A new G.S. 32A-2(12) and (13) are added to read:

"(12) Tax. To prepare, execute, verify and file in the name of the principal and on behalf of the principal any and all types of tax returns, amended returns, declaration of estimated tax, report, protest, application for correction of assessed valuation of real or other property, appeal, brief, claim for refund, or petition, including petition to the Tax Court of the United States, in connection with any tax imposed or proposed to be imposed by any government, or claimed, levied or assessed by any government, and to pay any such tax and to obtain any extension of time for any of the foregoing; to execute waivers or consents agreeing to a later determination and assessment of taxes than is provided by any statute of limitations; to execute waivers of restriction on the assessment and collection of deficiency in any tax; to execute closing agreements and all other documents, instruments and papers relating to any tax liability of any sort; to institute and carry on through counsel any proceeding in connection with determining or contesting any such tax or to recover any tax paid or to resist any claim for additional tax

on any proposed assessment or levy thereof; and to enter into any agreements or stipulations for compromise or other adjustments or disposition of any tax.

- (13) Employment of Agents. To employ agents such as legal counsel, accountants or other professional representation as may be appropriate and to grant such agents such powers of attorney or other appropriate authorization as may be required in connection with such representation or by the Internal Revenue Service or other governmental authority."

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 5th day of July, 1985.