

20210507000229370
05/07/2021 03:58:15 PM
POA 1/10

DURABLE POWER OF ATTORNEY

OF

CARL N. SUDANO, SR.

May 03, 2021

LAW OFFICES
SCOZZARO LAW, LLC
511 Creekside Court
P.O. Box 548
Helena, Alabama
(205) 624-3367
scozzarolaw@gmail.com

DURABLE POWER OF ATTORNEY OF:

Carl N. Sudano, Sr.

DESIGNATION OF AGENTS:

I, **Carl N. Sudano, Sr.**, as principal, name the following person(s) as my primary co-agents-in-fact and delegate to each full durable power of attorney over my affairs and the ability for them to act on my behalf, if I cannot speak for myself.

PRIMARY CO-AGENTS-IN-FACT

Name of Agent: **Carl Sudano, Jr.**

Relationship: **Son**

Name of Agent: **Nikki T. Derzis**

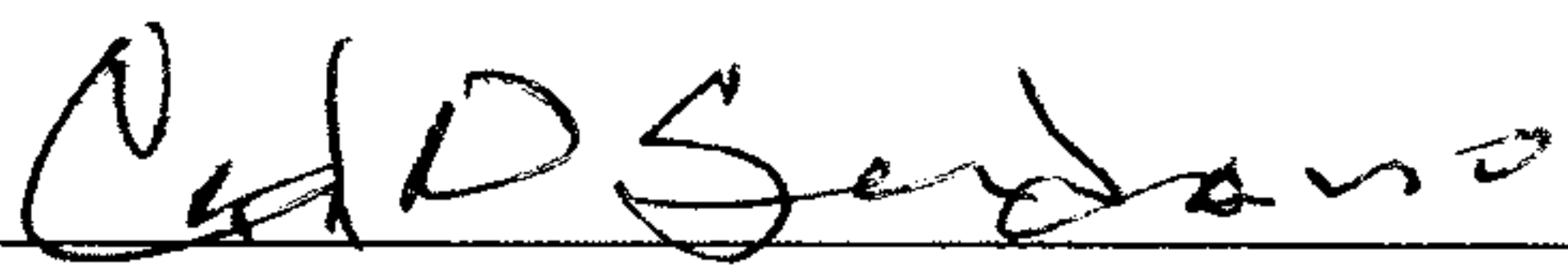
Relationship: **Daughter**

Name of Agent: **Jacqueline B. Sudano**

Relationship: **Close family friend**

GRANT OF GENERAL AUTHORITY

By my signature, I grant to my primary co-agents full, general authority to act for me with respect to all subject areas defined in the Alabama Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama (1975), as amended, and for which I can legally act for myself and such power shall be durable in nature as defined by the Code of Alabama (1975), as amended:



CARL N. SUDANO, SR.
Principal

GRANT OF 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. INITIAL the specific authority you WANT to give your agent.)

- CNS Create, amend, revoke, or terminate an inter vivos trust, by trust or applicable law
- CNS Make a gift that exceeds the monetary limitations of Section 26-1A-217 of the Alabama Uniform Power of Attorney Act, but subject to any special instructions in this power of attorney
- CNS Create or change rights of survivorship
- CNS Create or change a beneficiary designation
- CNS Authorize another person to exercise the authority granted under this power of attorney
- CNS Waive the principal's right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan
- CNS Exercise fiduciary powers that the principal has authority to delegate.

GENERAL LIMITATIONS 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.

Limitation of Power. Except for any special instructions given herein to my agent to make gifts, the following shall apply:

- (a) Any power or authority granted to the agent herein shall be limited so as to prevent this power of attorney from causing any agent to be taxed on my income or from causing my assets to be subject to a "general power of appointment" by my agent as defined in 26 U.S.C. §2041 and 26 U.S.C. §2514 of the Internal Revenue Code of 1986, as amended.
- (b) My agent shall have no power or authority whatsoever with respect to any policy of insurance owned by me on the life of my agent, or any trust created by my agent as to which I am a trustee.

SPECIAL INSTRUCTIONS

- A. In addition to the powers granted above, I grant my agent(s) the powers specified in the "ENHANCED POWERS" provisions appearing at the end of this document, beginning on page #4, which are incorporated herein by reference.**

Durable Power of Attorney of Carl N. Sudano, Sr.

Page 2

B. My Co-agents may act independently or jointly without express consent of the other.

EFFECTIVE DATE and DURATION

This power of attorney is effective **immediately** unless I have stated otherwise in the Special Instructions, and shall remain in effect until revoked by me, in writing. Said powers granted shall not be affected by my subsequent incompetence, disability or incapacity. Said powers are intended to be **DURABLE** as defined by the Code of Alabama (1975). My agent may exercise powers as he or she sees fit in my best interest.

RELIANCE ON THIS POWER OF ATTORNEY

Any person, including my primary agent and my alternate agent, may rely upon the validity of this power of attorney, or a copy of it, unless that person knows it has terminated or is invalid.

REVOCAION OF PRIOR POWERS OF ATTORNEY

I hereby revoke all prior powers of attorney signed before the execution of this Durable Power of Attorney.

GOVERNING LAW

This Power of Attorney shall be governed and interpreted by the laws of the State of Alabama.

SIGNATURE AND ACKNOWLEDGMENT

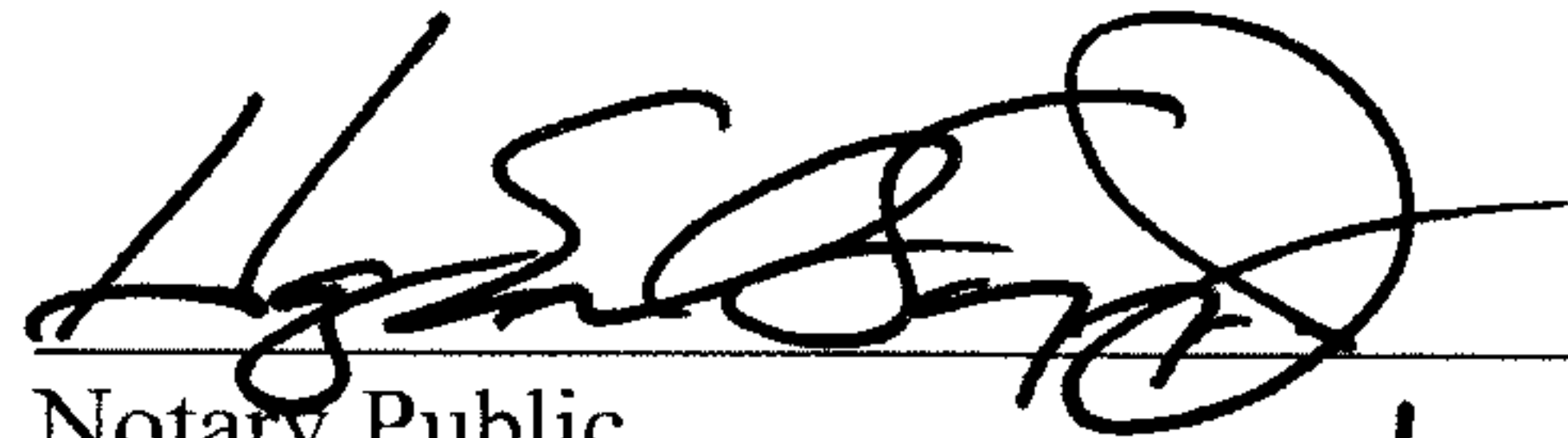
Dated: May 03, 2021



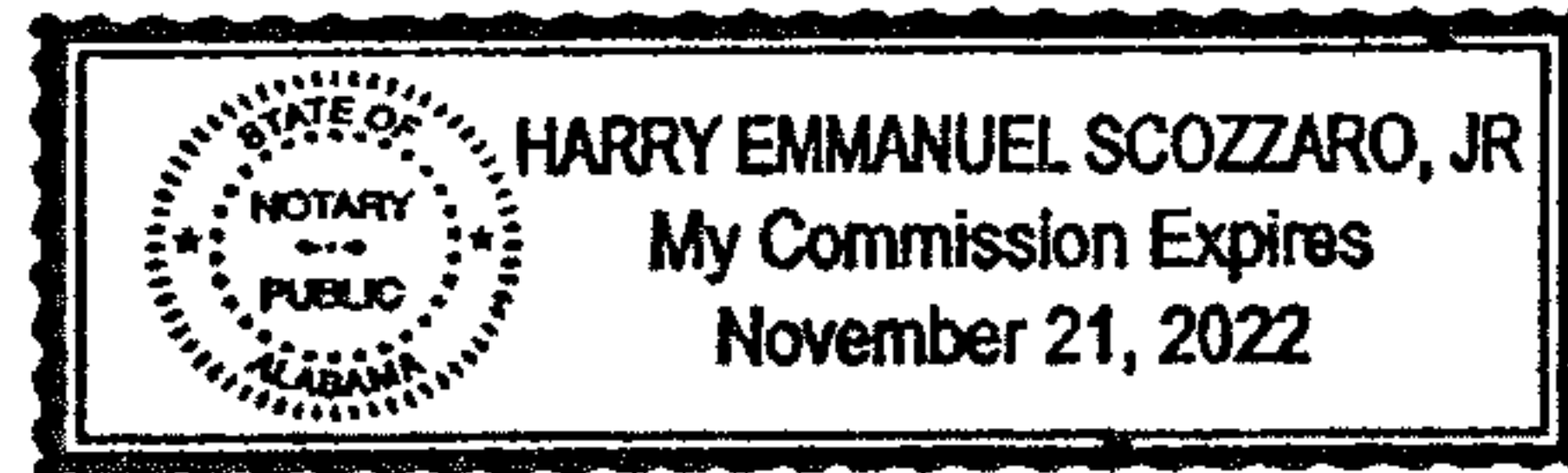
CARL N. SUDANO, SR.
Principal

STATE OF ALABAMA)
)
SHELBY COUNTY)

Before me personally appeared CARL N. SUDANO, SR. personally known to me, or proven to me with satisfactory evidence, to be the individual whose name is subscribed to the foregoing instrument and who acknowledged that he executed the same as his voluntary act and deed for the purposes therein contained on this the 3rd day of May, 2021.



Notary Public
My commission expires: 11/21/2022



This document prepared by:

Scozzaro Law, LLC, 511 Creekside Court, Helena, AL 35080 (205) 624-3367

ENHANCED POWERS

I grant my agent the power to act on my behalf with respect to the following subjects:

1. Trusts

My Agent may create and fund inter vivos trusts of any type, whether revocable or irrevocable, and whether or not I am a beneficiary. With respect to any trust created by me or on my behalf, my Agent may amend, modify, revoke, or terminate the trust. Further, my Agent may add property to an existing or subsequently created trust, and accept transfers or distributions from any trustee of any trust, including any trust over which I have a right of receipt or withdrawal, whether as grantor, beneficiary, or otherwise.

Also, and without limiting the authority granted to my Agent in this Section, my Agent may:

- (i) create and fund a sole-benefit trust in accordance with United States Code, Title 42, Section 1396p(c)(2)(B);
- (ii) create and fund a self-settled special needs trust in accordance with United States Code, Title 42, Section 1396p(d)(4)(A);
- (iii) create and fund a qualified income trust in accordance with United States Code, Title 42, Section 1396p(d)(4)(B) if such a trust should be deemed necessary to qualify me for Medicaid benefits, and make arrangements for the diversion of my income to such a trust as necessary to comply with applicable Medicaid rules and regulations; and
- (iv) sign all necessary documents to allow me to join any trust qualifying under United States Code, Title 42, Section 1396p(d)(4)(C) and transfer any portion of my assets to such trust.

2. Government Agencies and Benefits

My Agent has the unrestricted power to deal with and obtain maximum entitlements and benefits relating to the Social Security Administration, Veterans Administration, Social Services Departments, Social Security Disability Insurance, Supplemental Security Income, Medicaid, Medicare, Worker's Compensation and all other government benefits or entitlement programs, including claims, planning for eligibility, and submission of applications and appeals. In this regard, my Agent is authorized to execute and deliver any power of attorney or authorization to act form requested or required by a governmental agency. This power shall impose no affirmative duty on my Agent to provide information and/or documentation to any government agency.

3. HIPAA Authorization

My Agent, and any successor Agent appointed in this power of attorney, shall have the power and authority of a designated representative for all purposes under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), 42 U.S.C. Section 1320d and 45 C.F.R. Parts 160-164. My Agent and alternate Agent are authorized to execute releases and other documents necessary to obtain disclosure of individually identifiable health information, medical records, and patient files, including psychotherapy notes. This information includes, but is not limited to, any written opinion or assessment of my decision-making capacity. This authorization and release apply to all information protected by HIPAA and shall only expire if I revoke this power of attorney.

4. Intent to Return Home

It is my intention to return home if I should be in a hospital, rehabilitation center, or nursing home, and my Agent shall take all steps, including, but not limited to, executing any document, affidavit or Declaration of Intent to Return Home on my behalf, to effectuate the same.

5. Domicile

My Agent may change or maintain my domicile and/or residency for any and all purposes and take any and all actions to effectuate the foregoing.

6. Marital Agreements and Designation of Spouse as Agent

My Agent may enter into, modify, or amend any pre-nuptial or post-nuptial agreement to which I am or hereafter become a party. If a named Agent is my spouse, then this power of attorney as to that named Agent is automatically revoked, and that Agent is deemed to have resigned as Agent upon the filing of any separation or dissolution action between us.

7. Caregiver Agreements

My Agent may enter into, execute, modify, alter or amend any contract or agreement (for example, a Caregiver Agreement or Personal Services Contract) pertaining to my medical, personal, or general care that I may require at my residence, assisted living facility, nursing facility, or in another's residence on my behalf. I expressly authorize my Agent to also serve as a caregiver under any such agreement and to be paid in accordance with the terms and conditions of such agreement, provided, however, that such services are compensated at fair market value.

8. Online Accounts, Digital Assets, and Digital Devices

Without limiting any other provision of this power of attorney, and subject to the limitations of any other provision of this power of attorney, my Agent has the powers described in this Section.

My Agent has full authority to deal with Online Accounts, Digital Assets, and Digital Devices of all kinds, wherever located. This authority includes, but is not limited to, the power to acquire, create, establish, access, control, modify, cancel, delete, continue, transfer, and take possession of such accounts, assets, and devices.

My Agent may request and change my access credentials to any Online Account, Digital Asset, and Digital Device (such as username, password, and secret question), and any third-party dealing with my Agent in good faith will be held harmless for releasing such access credentials.

For purposes of this power of attorney, the following definitions apply:

a. Online Accounts

The term "Online Accounts" means accounts that are accessible through the Internet or other similar method, including, but not limited to: bank accounts; investment accounts; other financial accounts; accounts with health care providers; social media accounts (like LinkedIn, Facebook, and Twitter); gambling and poker accounts; accounts with publishers; accounts for access to employee benefits; email accounts; accounts with Internet service providers; accounts to manage websites and website domain names; accounts with retail vendors; tax-preparation service accounts; affiliate marketing accounts; accounts

with utility companies; user access accounts on third-party Digital Devices; and any other online account.

b. Digital Assets

The term “Digital Assets” means intangible personal property related to digital technology (whether located on a Digital Device or an Online Account), including, but not limited to: emails sent or received; text messages sent or received; other digital communications sent or received; digital music; digital photographs; digital videos; software licenses; social network accounts; file sharing accounts; online access to financial accounts; domain registrations; DNS service accounts; website hosting accounts; personal and commercial websites; tax preparation service accounts; online store accounts; affiliate marketing accounts; and other types of online accounts and digital items that currently exist or may exist as technology develops.

c. Digital Devices

The term “Digital Devices” means tangible personal property related to digital technology capable of storing Digital Assets or accessing Online Accounts, and includes, but is not limited to: desktop computers; laptop computers; tablet computing devices (tablets); other mobile computing devices; peripheral devices; hard disk drives; solid state drives; flash memory devices; other storage devices; mobile telephones; smartphones; and any other type of digital device that currently exists or may exist as technology develops.

9. Domestic Pets

My Agent may make reasonable expenditures for the care, maintenance, support, and general welfare of my domestic pets, if any. Specifically, and without limitation, my Agent may consent to and make reasonable expenditures for medical treatment, boarding, and kennel care of any of my domestic pets. I authorize any and all payments from my funds for pet care provided by any person or entity, including my Agent.

In addition, my Agent may acquire a domestic service pet if, in my Agent’s sole discretion, such service pet will benefit me.

10. Estate and Long Term Care Planning

A. My Agent may engage in estate and long-term care planning in furtherance of achieving asset preservation. Property transfers made pursuant to the authority granted herein may be made without restriction as to the value of the transfer, and shall, for all purposes, be deemed to have been “in my best interest” if: (1) made in accordance with the provisions of this section; and (2) made in the context of estate planning, financial planning, Medicaid planning, long term care planning, or asset preservation planning pursuant to the recommendations of an attorney-at-law

experienced in such matters. My Agent may engage in such planning based on all relevant factors, including:

- (i) the value and nature of my property;
- (ii) my foreseeable obligations and need for maintenance;
- (iii) minimization of taxes, including income, estate, inheritance, generation skipping transfer, and gift taxes; and
- (iv) eligibility for a benefit, a program, or assistance under a statute or government regulation.

B. My Agent may take any action necessary to effectuate the foregoing, including to qualify me for Social Security Benefits, Supplemental Security Income, Veterans Benefits, Medicaid or any other government benefit program. Such actions may include but shall not be limited to the following:

- (i) convert non-exempt resources into exempt resources;
- (ii) divest me of assets, without restriction as to the value of the divestment;
- (iii) if my Agent is my spouse, my spouse may protect our assets, whether owned by me alone, my spouse alone, or by us together as husband and wife, so that my spouse's impoverishment because of my health care costs can be avoided, by whatever lawful methods that might be available;
- (iv) sign a Spousal Refusal (even if my Agent is my spouse);
- (v) sign an Assignment of Support (even if my Agent is my spouse);
- (vi) divide community property assets equally or unequally between my spouse and me, without restriction as to the difference of the value of our shares, if any;
- (vii) sign an application for Medical Assistance or any other government benefit program;
- (viii) serve as representative payee;
- (ix) transfer the family residence to a spouse who does not need long-term health or nursing care, without restriction as to the value of the transfer;
- (x) make home improvements and additions to my family residence;
- (xi) pay off, partly or in full, any encumbrance on my family residence;
- (xii) purchase a family residence, if I do not own a family residence;
- (xiii) purchase a more expensive family residence; and
- (xiv) attend and represent me at Fair Hearings.

11. Spiritual and Religious Needs

My Agent may arrange for the involvement of religious clergy or spiritual leaders in my care, provide said persons access to me at all times, arrange or maintain my

membership in religious or spiritual organizations, and create opportunities for me to derive comfort and spiritual satisfaction from such activities, including the purchase of religious books, tapes and other materials.

12. Companionship

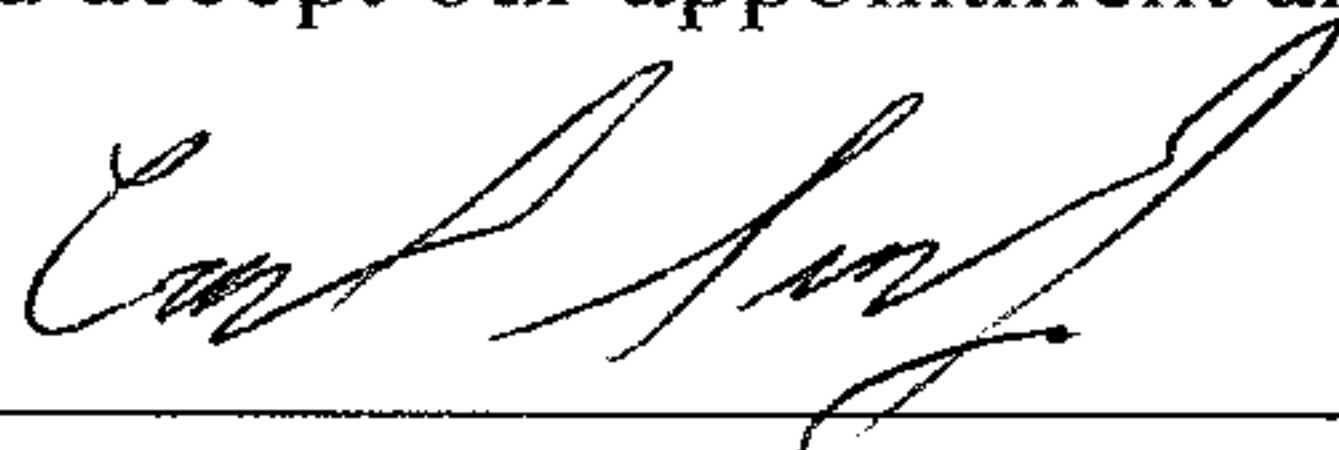
My Agent may provide for such companionship for me, in the sole discretion of my Agent, as will meet my needs and preferences at a time when I am disabled or otherwise unable to arrange for such companionship myself.

13. U.S. Mail

My Agent may open, read, respond to, and redirect my mail, and represent me before the U.S. Postal Service in all matters relating to mail service.

ACCEPTANCE AND ACKNOWLEDGEMENT OF APPOINTMENT

We, CARL SUDANO, JR., NIKKI T. DERZIS and JACQUELINE B. SUDANO the individuals named as co-agents in the foregoing Durable Power of Attorney acknowledge and accept our appointment and the powers delegated.



CARL SUDANO, JR.

Date: MAY 3, 2021



WITNESS

NIKKI T. DERZIS

Date: _____

WITNESS

JACQUELINE B. SUDANO

Date: _____

WITNESS



Filed and Recorded
Official Public Records
Judge of Probate, Shelby County Alabama, County
Clerk
Shelby County, AL
05/07/2021 03:58:15 PM
\$49.00 CHERRY
20210507000229370

Alle S. Boyd