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Shelby Cnty Judge of Probate, AL
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STATE OF ALABAMA)

JEFFERSON COUNTY)

ALABAMA DURABLE POWER OF ATTORNEY

IMPORTANT INFORMATION

This power of attorney authorizes another person as your **Agent** to make decisions concerning your property for you as the **Principal**. Your agent will be able to make decisions and act with respect to your property (including your money, medicine, drugs, medical records, et seq.) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Alabama Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama (1975).

This power of attorney does authorize the Agent to make health care decisions for you **except as granted by you as the Principal in this document** under OTHER- HEALTH CARE DECISIONS. Such powers may be governed by other applicable law.

You should select someone you trust to serve as your Agent. Unless you specify otherwise, generally the Agent's authority will continue until you die or revoke the power of attorney or the Agent resigns or is unable to act for you.

This form provides for designation of one Agent. If you wish to name more than one Agent you may name a Co-Agent in the Special Instructions. Co-Agents 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, upon the execution of this instrument, unless you state otherwise in the Special Instructions. This Durable Power of Attorney shall not be affected by the disability of the Principal. The powers and authority conferred to the Agent in this instrument shall be fully exercisable by the Agent notwithstanding the subsequent disability or incapacity of the Principal. In other words, the Principal understands that this power of attorney will become effective prior to the disability, incompetency, or incapacity of the Principal. All acts performed by the Agent pursuant to this Durable Power of Attorney during any period of disability or incompetence of the Principal shall have the same effect and inure to the benefit of and bind the Principal, or the heirs, devisees, and personal representative thereof, to the same extent as if the Principal were competent and not disabled.

DESIGNATION OF AGENT and SUCCESSOR AGENTS

I, **Jerry W. Flowers, Sr.**, (Name of Principal) name the following person as my Agent:

Name of Agent: **Sharon Leigh Flowers, Daughter**

Agent's Address: **650 Chelsea Station Circle, Chelsea, AL 35043**

Agent's Telephone Number: **205.601.4142**



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DESIGNATION OF SUCCESSOR AGENT(S)

If my Agent is unable or unwilling to act for me, I name as my first Successor Agent:

Name of Successor Agent: **Jerry W. Flowers, Jr., Son**

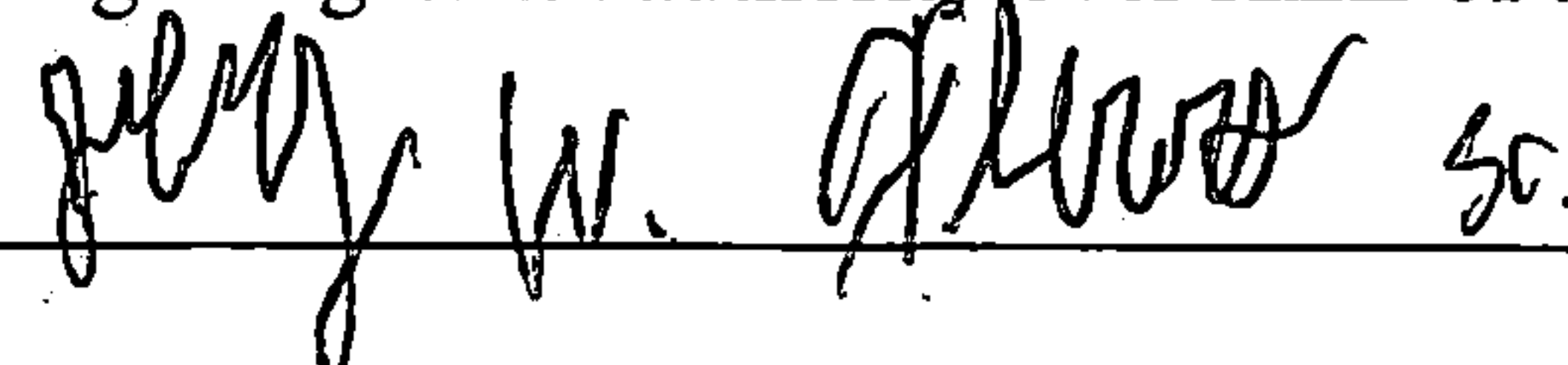
Successor Agent's Address: 58 Brook Run, Senoia, GA 30276

Successor Agent's Telephone: 205.834.7476

GRANT OF GENERAL AUTHORITY

I grant my Agent and any Successor Agent general authority to act for me with respect to the following subjects as defined in the **Alabama Uniform Power of Attorney Act**, Chapter 1A, Title 26, Code of Alabama 1975:

If you wish to grant general authority over **ALL** of the subjects enumerated in this Section you may

SIGN here:  (Signature of Principal)

OR If you wish to grant specific authority over less than all the subjects enumerated in this Section you must INITIAL by each subject you want to include in the Agent's authority (SEE EXPLANATION OF POWERS UNDER EACH CODE SECTION AS SHOWN BELOW:

_____ Real Property as defined in Section 26-1A-204

_____ Tangible Personal Property as defined in Section 26-1A-205

_____ Stocks and Bonds as defined in Section 26-1A-206

_____ Commodities and Options as defined in Section 26-1A-207

_____ Banks and Other Financial Institutions as defined in Section 26-1A-208

_____ Operation of Entity or Business as defined in Section 26-1A-209

_____ Insurance and Annuities as defined in Section 26-1A-210

_____ Estates, Trusts, and Other Beneficial Interests as defined in Section 26-1A-211

_____ Claims and Litigation as defined in Section 26-1A-212

_____ Personal and Family Maintenance as defined in Section 26-1A-213



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_____ Benefits from Governmental Programs or Civil or Military Service as defined in Section 26-1A-214

_____ Retirement Plans as defined in Section 26-1A-215

_____ Taxes as defined in Section 26-1A-216

_____ Gifts as defined in Section 26-1A-217

_____ Other- Health Care decisions

CONSTRUCTION OF AUTHORITY GENERALLY. Except as otherwise provided in this power of attorney, by executing a power of attorney that incorporates by reference a subject described in Section 26-1A-204 through 26-1A-217 or that grants to an Agent authority to do all acts that a Principal could do pursuant to Section 26-1A-201(c), a Principal authorizes the Agent, with respect to that subject, to:

- (1) demand, receive, and obtain by litigation or otherwise, money or another thing of value to which the Principal is, may become, or claims to be entitled, and conserve, invest, disburse, or use anything so received or obtained for the purposes intended;
- (2) contract in any manner with any person, on terms agreeable to the agent, to accomplish a purpose of a transaction and perform, rescind, cancel, terminate, reform, restate, release, or modify the contract or another contract made by or on behalf of the Principal;
- (3) execute, acknowledge, seal, deliver, file, or record any instrument or communication the Agent considers desirable to accomplish a purpose of a transaction, including creating at any time a schedule listing some or all of the Principal's property and attaching it to the power of attorney;
- (4) initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to a claim existing in favor of or against the Principal or intervene in litigation relating to the claim;
- (5) seek on the Principal's behalf the assistance of a court or other governmental agency to carry out an act authorized in this power of attorney;
- (6) engage, compensate, and discharge an attorney, accountant, discretionary investment manager, expert witness, or other advisor;
- (7) prepare, execute, and file a record, report, or other document to safeguard or promote the Principal's interest under a statute or regulation;
- (8) communicate with any representative or employee of a government or governmental subdivision, agency, or instrumentality, on behalf of the Principal;
- (9) access communications intended for, and communicate on behalf of the Principal, whether by mail, electronic transmission, telephone, or other means; and



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(10) do any lawful act with respect to the subject and all property related to the subject.

REAL PROPERTY, SECTION 26-1A-204. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to real property authorizes the Agent to:

(1) 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;

(2) sell, exchange, convey with or without covenants, representations, or warranties; quit claim, release, surrender, retain title for security, encumber, partition, consent to portioning, 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 dispose of an interest in real property or a right incident to real property;

(3) 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;

(4) release, assign, satisfy, or enforce by litigation or otherwise a mortgage, deed of trust, conditional sales contract, encumbrance, lien, or other claim to real property which exists or is asserted;

(5) 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:

(A) insuring against liability or casualty or other loss;

(B) obtaining or regaining possession of or protecting the interest or right by litigation or otherwise;

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

(D) purchasing supplies, hiring assistance or labor, and making repairs or alterations to the real property;

(6) use, develop, alter, replace, remove, erect, or install structures or other improvements upon real property in or incident to which the Principal has or claims to have, an interest or right;

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

(A) selling or otherwise disposing of them;

(B) exercising or selling an option, right of conversion, or similar right with respect to them; and

(C) exercising any voting rights in person or by proxy.



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(8) change the form of title of an interest in or right incident to real property; and

(9) dedicate to public use, with or without consideration, easements or other real property in which the Principal has, or claims to have, an interest.

TANGIBLE PERSONAL PROPERTY, SECTION 26-1A-205. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to tangible personal property authorizes the Agent to:

(1) 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;

(2) 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;

(3) grant a security interest in tangible personal property or an interest in tangible personal property as security to borrow money to pay, renew, or extend the time of payment of a debt of the Principal or a debt guaranteed by the Principal;

(4) 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;

(5) manage or conserve tangible personal property or an interest in tangible personal property on behalf of the Principal, including:

(A) insuring against liability or casualty or other loss;

(B) obtaining or regaining possession of or protecting the property or interest, by litigation or otherwise;

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

(D) moving the property from place to place;

(E) storing the property for hire or on a gratuitous bailment; and

(F) using and making repairs, alterations, or improvements to the property; and

(6) change the form of title of an interest in tangible personal property.

STOCKS AND BONDS, SECTION 26-1A-206. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to stocks and bonds authorizes the Agent to:

- (1) buy, sell, and exchange stocks and bonds;
- (2) establish, continue, modify, or terminate an account with respect to stocks and bonds;
- (3) pledge stocks and bonds as security to borrow, pay, renew, or extend the time of payment of a debt of the Principal;
- (4) receive certificates and other evidences of ownership with respect to stocks and bonds; and
- (5) exercise voting rights with respect to stock and bonds in person or by proxy, enter into voting trusts, and consent to limitations on the right to vote.

COMMODITIES AND OPTIONS, SECTION 26-1A-207. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to commodities and options authorizes the agent to:

- (1) 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; and
- (2) establish, continue, modify, and terminate option accounts.

BANKS AND OTHER FINANCIAL INSTITUTIONS, SECTION 26-1A-208. Unless the power of attorney otherwise provides language in a power of attorney granting general authority with respect to banks and other financial institutions authorizes the Agent to:

- (1) continue, modify, and terminate an account or other banking arrangement made by or on behalf of the Principal;
- (2) establish, modify, 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 Agent;
- (3) contract for services available from a financial institution, including renting a safe deposit box or space in a vault;
- (4) withdraw, by check, order, electronic funds transfer, or otherwise, money or property of the Principal deposited with or left in the custody of a financial institution;
- (5) receive statements of account, vouchers, notices, and similar documents from a financial institution and act with respect to them;
- (6) enter a safe deposit box or vault and withdraw or add to the contents;
- (7) 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;
- (8) 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 upon the Principal and pay it when due;

(9) receive for the Principal and act upon a sight draft, warehouse receipt, or other document of title whether tangible or electronic, or other negotiable or nonnegotiable instrument;

(10) apply for, receive, and use letters of credit, credit 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; and

(11) consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution.

OPERATION OF ENTITY OR BUSINESS, SECTION 26-1A-209. Subject to the terms of a document or an agreement governing an entity or an entity ownership interest, and unless the power of attorney otherwise provides language in a power of attorney granting general authority with respect to operation of an entity or business authorizes the Agent to:

(1) operate, buy, sell, enlarge, reduce, or terminate an ownership interest;

(2) perform a duty or discharge a liability and exercise in person or by proxy a right, power, privilege, or option that the Principal has, may have, or claims to have;

(3) enforce the terms of an ownership agreement;

(4) 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;

(5) exercise in person or by proxy, or enforce by litigation or otherwise, a right, power, privilege, or option the Principal has or claims to have as the holder of stocks and bonds;

(6) 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 proxy concerning stocks and bonds;

(7) with respect to an entity or business owned solely by the Principal;

(A) 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 the power of attorney;

(B) determine:

(i) the location of its operation;

(ii) the nature and extent of its business;

(iii) the methods of manufacturing, selling, merchandising, financing, accounting, and advertising



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employed in its operation;

(iv) the amount and types of insurance carried; and

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

INSURANCE AND ANNUITIES, SECTION 26-1A-210. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to insurance and annuities authorizes the Agent to:

(1) 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 which insures or provides an annuity to either the Principal or another person, whether or not the Principal is a beneficiary under the contract;

(2) 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;

(3) pay the premium or make a contribution on, modify, exchange, rescind, release, or terminate a contract of insurance or annuity procured by the Agent;

(4) apply for and receive a loan secured by a contract of insurance or annuity;

(5) surrender and receive the cash surrender value on a contract of insurance or annuity;

(6) exercise an election;

(7) exercise investment powers available under a contract of insurance or annuity;

(8) change the manner of paying premiums on a contract of insurance or annuity;

(9) change or covert the type of insurance or annuity with respect to which the Principal has or claims to have authority described in this Section;

(10) 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;

(11) collect, sell, assign, hypothecate, borrow against, or pledge the interest of the Principal in a contract of insurance or annuity;

(12) select the form and timing of the payment of proceeds from a contract of insurance or annuity; and

(13) 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 its proceeds or liability accruing by reason of the tax or assessment.

ESTATES, TRUSTS, AND OTHER BENEFICIAL INTERESTS, SECTION 26-1A-211.

(a) In this Section, "estates, trusts, and other beneficial interest" means a trust, probate estate, guardianship, conservatorship, escrow, or custodianship or a fund from which the Principal is, may become, or claims to be, entitles to a share or payment;

(b) Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to estates, trusts and other beneficial interests authorizes the Agent to:

- (1) accept, receive, receipt for, sell, assign, pledge, or exchange a share in or payment from the fund;
- (2) 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, by litigation or otherwise;
- (3) exercise for the benefit of the Principal a presently exercisable general power of appointment held by the Principal;
- (4) 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;
- (5) 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;
- (6) conserve, invest, disburse, or use anything received for an authorized purpose;
- (7) 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; and
- (8) reject, renounce, disclaim, release, or consent to a reduction in or modification of a share in or payment from the fund.

CLAIMS AND LITIGATION, SECTION 26-1A-212. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to claims and litigation authorizes the Agent to:

- (1) 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;
- (2) bring an action to determine adverse claims or intervene or otherwise participate in litigation;
- (3) seek an attachment, garnishment, order of arrest, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgement, order, or decree;
- (4) make or accept a tender, offer of judgement, or admission of facts, submit a controversy on an agreed statement of facts, consent to examination, and bind the Principal in litigation;



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- (5) submit to alternative dispute resolution, settle, and propose or accept a compromise;
- (6) waive the issuance and service of process upon the Principal, accept service of process, appear for the Principal, designate persons upon 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 judgement, satisfaction of judgement, notice, agreement, or other instrument in connection with the prosecution, settlement, or defense of a claim or litigation;
- (7) 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 which affects an interest of the Principal in property or other thing of value;
- (8) pay a judgement, award, or order against the Principal or a settlement made in connection with a claim or litigation; and
- (9) receive money or other thing of value paid in settlement of or as proceeds of a claim or litigation.

PERSONAL AND FAMILY MAINTENANCE, SECTION 26-1A-213.

(a) Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to personal and family maintenance authorizes the Agent to:

(1) 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 the power of attorney is executed or later born:

(A) the Principal's children;

(B) other individuals legally entitled to be supported by the Principal; and

(C) the individuals whom the Principal has customarily supported or indicated the intent to support;

(2) 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;

(3) provide living quarters for the individuals described in paragraph (1) by:

(A) purchase, lease, or other contract; or

(B) paying the operating costs, including interest, amortization payments, repairs, improvements, and taxes, for premises owned by the Principal or occupied by those individuals;

(4) 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 in paragraph (1);



(5) pay expenses for necessary health care and custodial care on behalf of the individuals described in paragraph (1);

(6) act as the Principal's personal representative pursuant to the Health Insurance Portability and Accountability Act, Section 1171 through 1179 of the Social Security Act, 42 U.S.C. Section 1320(d), as amended, 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;

(7) continue any provision made by the Principal for automobiles or other means of transportation, including registering, licensing, insuring and replacing them, for the individuals described in paragraph (1);

(8) maintain credit and debit accounts for the convenience of the individuals described in paragraph (1) and open new accounts; and

(9) 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.

(b) Authority with respect to personal and family maintenance is neither dependent upon, not limited by, authority that an agent may or may not have with respect to gifts under this chapter.

BENEFITS FROM GOVERNMENTAL PROGRAMS OR CIVIL OR MILITARY SERVICE, SECTION 26-1A-214.

(a) In this Section, "benefits from governmental programs or civil or military service" means any benefit, program, or assistance provided under a statute or regulation including, but not limited to, Social Security, Medicare, and Medicaid.

(b) Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to benefits from governmental programs or civil or military service authorizes the Agent to:

(1) 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 Section 26-1A-213 (a)(1), and for shipment of their household effects;

(2) 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;

(3) enroll in, apply for, select, reject, change, amend, or discontinue, on the Principal's behalf, a benefit or program;

(4) 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 regulations;

(5) initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation concerning any benefit or assistance the Principal may be entitled to receive under a statute or regulation; and

(6) receive the financial proceeds of a claim described in paragraph (4) and conserve, invest, disburse, or use for a lawful purpose anything so received.

RETIREMENT PLANS, SECTION 26-1A-215.

(a) In this Section, "retirement plan" means 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. Section 408, as amended;

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

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

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

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

(6) a plan under Internal Revenue Code Section 457(b), 26 U.S.C. Section 457(b), as amended; and

(7) a non-qualified deferred compensation plan under Internal Revenue Code Section 409A, 26 U.S.C. Section 409A, as amended.

(b) Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to retirement plans authorizes the Agent to:

(1) select the form and timing of payments under a retirement plan and withdraw benefits from a plan;

(2) make a rollover, including a direct trustee-to-trustee rollover, of benefits from one retirement plan to another;

(3) establish a retirement plan in the Principal's name;

(4) make contributions to a retirement plan;



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- (5) exercise investment powers available under a retirement plan; and
- (6) borrow from, sell assets to, or purchase assets from a retirement plan.

TAXES, SECTION 26-1A-216. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to taxes authorizes the Agent to:

- (1) 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 any other tax-related documents, including receipts, offers, waivers, consents, including consents and agreements, under Internal Revenue Code Section 2032A, 26 U.S.C. Section 2032A, as amended, closing agreements, and any power of attorney required by the Internal Revenue Service or other taxing authority with respect to a tax year upon which the statute of limitations has not run and the following 25 tax years;
- (2) pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority;
- (3) exercise any election available to the Principal under federal, state, local, or foreign tax law; and
- (4) act for the Principal in all tax matters for all periods before the Internal Revenue Service, or other taxing authority.

GIFTS, SECTION 26-1A-217.

(a) In this Section, a gift “for the benefit of” a person includes a gift 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. Section 529, as amended.

(b) Unless the power of attorney otherwise expressly provides, language in a power of attorney granting general authority with respect to gifts authorizes the Agent only to:

- (1) make outright to, or for the benefit of, a person including the Agent, a gift of any of the Principal’s property, including by the exercise of a presently exercisable general power of appointment held by the Principal, in an amount per 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. Section 2503(b), as amended, 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, as amended, in an amount per donee not to exceed twice the annual federal gift tax exclusion limit; and
- (2) consent, pursuant to Internal Revenue Code Section 2513, 26 U.S.C. Section 2513, as amended, to the splitting of a gift made by the Principal’s spouse in an amount per donee not to exceed the aggregate annual gift tax exclusions for both spouses.

(c) An Agent may make a gift of the Principal’s property only as the Agent determines is consistent with the Principal’s objectives if actually known by the Agent and, if unknown, as the Agent determines is consistent with the Principal’s best interest based on all relevant factors, including:

- (1) the value and nature of the Principal's property;
- (2) the Principal's foreseeable obligations and need for maintenance;
- (3) minimization of taxes, including income, estate, inheritance, generation skipping transfer, and gift taxes;
- (4) eligibility for a benefit, a program, or assistance under a statute or regulation; and
- (5) the Principal's personal history of making or joining in making gifts.

OTHER- HEALTH CARE DECISIONS.

A Principal may designate under a durable power of attorney an individual who shall be empowered to make health care decisions on behalf of the Principal if the Principal is no longer able to give directions to health care providers. Subject to the express limitation on the authority of the Agent contained in this durable power of attorney, the Agent may make any health care decision on behalf of the Principal that the Principal could make, but for the lack of capacity of the Principal to make a decision.

Said health care decisions shall include, but are not necessarily limited to: power and authority to authorize medical attention and services for me including choice of a physician, any and all medical examinations, medical treatment, medical care, surgery, hospital or nursing home confinement or any other treatment, care or confinement for me as in the sole discretion and judgement of my said Agent as may be necessary or desirable for my health and welfare, and to use any or all of my assets or estate in pursuit of these purposes.

Also, the Agent shall be empowered to request and obtain access to any and all records from whatever source and in whatever form concerning my business, personal matters, health, physical or mental condition, an medications, procedures, surgeries, course of treatment, billing, insurance and any other information whatsoever regarding any information and to execute any release or medical authorization on behalf of the Principal pursuant to the provisions of any local, state and federal statutes regarding the release of health information protected by the Health Insurance Portability and Accountability Act of 1996 (HIPAA) or other related privacy regulations enacted thereafter.

GRANT OF SPECIFIC AUTHORITY

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.)

_____ Create, amend, revoke, or terminate an intervivos trust, by trust or applicable law

_____ Make a gift to which 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



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Shelby Cnty Judge of Probate, AL
05/03/2023 08:40:25 AM FILED/CERT

_____ Create or change rights of survivorship

_____ Create or change a beneficiary designation

_____ 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

SPECIAL INSTRUCTIONS

You may give special instructions on the following lines. For your protection, if there are no special instructions write NONE in the Section.

None

EFFECTIVE DATE

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

NOMINATION OF CONSERVATOR AND/OR GUARDIANS (OPTIONAL)

If it becomes necessary for a court to appoint a conservator and/or guardian of my estate or guardian of my person, I nominate the following person(s) for appointment:

First Nominee: **Sharon Leigh Flowers, Daughter**

Second Nominee: **Jerry W. Flowers, Jr., Son**



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RELIANCE ON THIS POWER OF ATTORNEY

Any person, including my 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.

SIGNATURE AND ACKNOWLEDGMENT:

 (Signature of Principal)

Your Name Printed: **Jerry W. Flowers, Sr.**

Your Signature Date: 3-8-2023

Your Address: 425 North Lake Road, Birmingham, AL 35242

Your Telephone Number : 205.991.3721

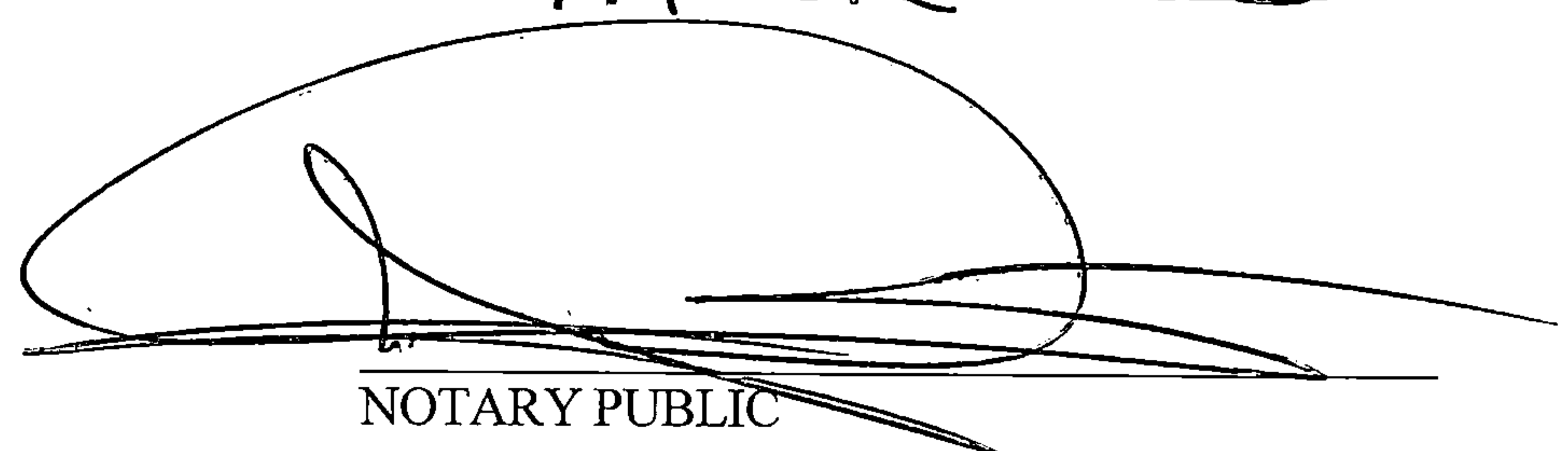
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ACKNOWLEDGMENT

STATE OF ALABAMA)
Shelby COUNTY)

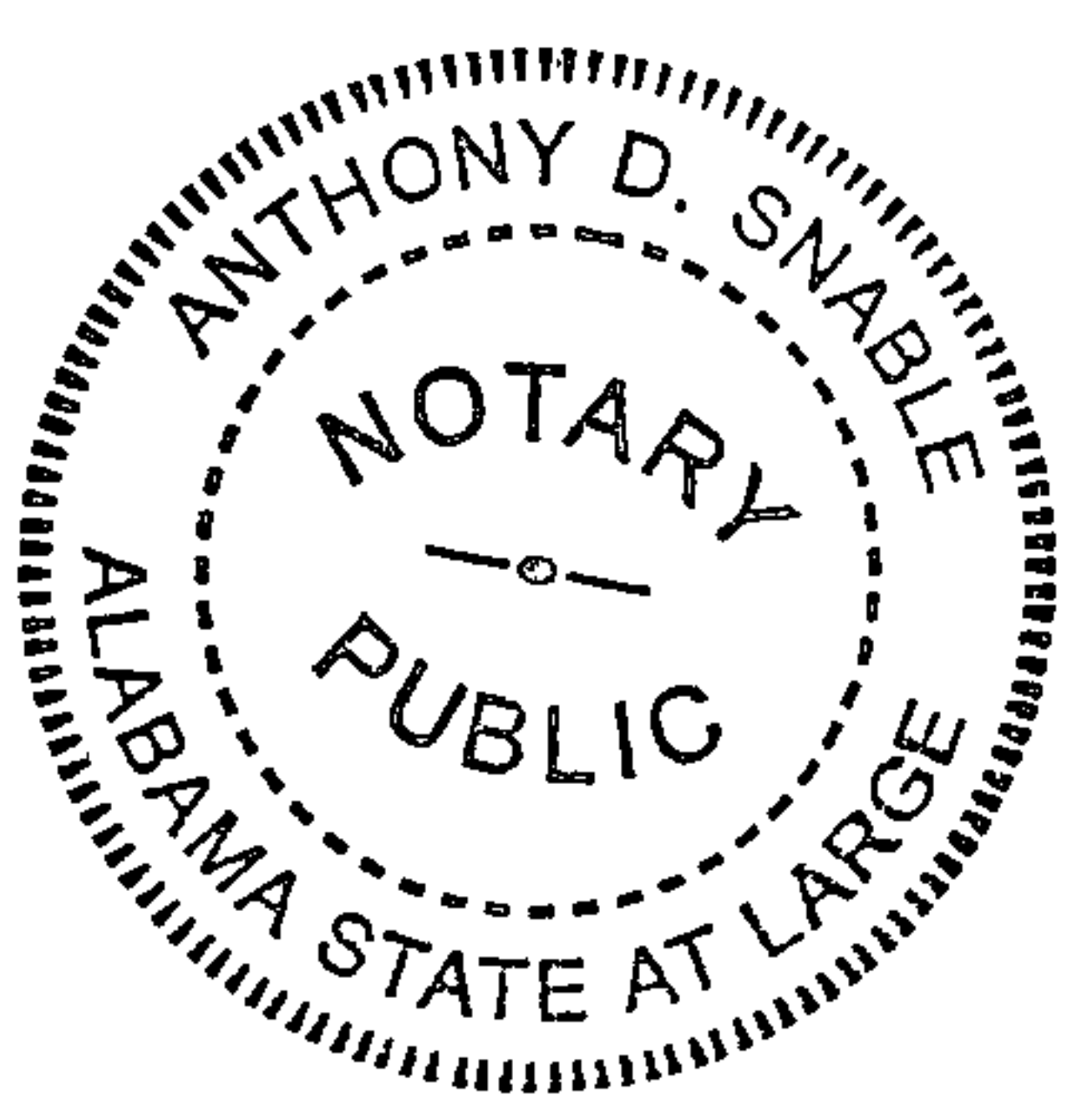
I, the undersigned, a Notary Public in and for said State and County, hereby certify that **Jerry W. Flowers, Sr.** whose name is signed to the foregoing Durable Power of Attorney, and who is known to me, acknowledged before me on this day that, being informed of the contents of said Durable Power of Attorney, executed and delivered the same voluntarily on the day the same bears date.

Witness my hand and seal, this 8th day of March, 2023.


NOTARY PUBLIC

{NOTARIAL SEAL}

My Commission Expires: 10/10/2023



This instrument prepared by:

Anthony D. Snable, Attorney
SNABLE LAW FIRM, LLC
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Birmingham, AL 35205
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