



**A. General Authority**

With this document, I grant my agent and any successor agent general authority to act for me with respect to the all subjects as defined in the Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama 1975.

More specifically, I grant to my legal agent or attorney-in-fact all of the rights, authorities and duties available to agents, as outlined in the Alabama Code, with regard to: real property as defined in Alabama Code §26-1A-204 (1975); tangible personal property as defined in Alabama Code §26-1A-205 (1975); stocks and bonds as defined in Alabama Code §26-1A-206 (1975); commodities and options as defined in Alabama Code §26-1A-207 (1975); banks and other financial institutions as defined in Alabama Code §26-1A-208 (1975); operation of entity or business as defined in Alabama Code §26-1A-209 (1975); insurance and annuities as defined in Alabama Code §26-1A-210 (1975); estates, trusts, and other beneficial interests as defined in Alabama Code §26-1A-211 (1975); claims and litigation as defined in Alabama Code §26-1A-212 (1975); personal and family maintenance as defined in Alabama Code §26-1A-213 (1975); benefits from governmental programs or civil or military service as defined in Alabama Code §26-1A-214 (1975); and retirement plans as defined in Alabama Code §26-1A-215 (1975).

I have granted to my legal agent general authority with regard to each of the subjects indicated above. With regard to each of these subjects and in accordance with Alabama Code §26-1A-201 (1975), I authorize 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 the 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

10. Do any lawful act with respect to the subject and all property related to the subject.

**B. 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.)

- Create, amend, revoke, or terminate an inter vivos trust, by trust or applicable law
- Make a gift, subject to the 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
- 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

**C. Specific Authority with Regard to Taxes**

I hereby grant to my legal agent or attorney-in-fact the authority to undertake any and all acts that I may undertake myself with regard to any state or federal taxes for which I am liable, including but not limited to any and all authority outlined in Alabama Code §26-1A-216 (1975).

In this regard, I specifically authorize my agent and alternate agent:

1. To prepare or have prepared any and all tax returns and tax-related documents on my behalf, beginning with the current tax year and continuing until my death or revocation of this instrument.
2. To handle, as I would myself, any tax-related matter, whether the matter consists of income tax, employment tax, unemployment tax, social security, FICA, business tax, or any other kind of state or federal tax.

3. To complete and file any tax form number deemed to be necessary to serve my interest by my agent or my accountant.
4. To file this instrument with the IRS' central database processing system or "CAF," if necessary.
5. To file IRS Form 2848, if necessary, in order to insure the recognition of this instrument by the Internal Revenue Service.

**D. Specific Authority with Regard to Gifts**

Gifts for the benefit of a person are defined under Alabama Code §26-1A-217 (1975) as "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."

With regard to the giving of gifts for the benefit of an individual, my legal agent or attorney-in-fact shall have only the following authority (**initial one**):

       General gift giving authority, as limited by Alabama Code §26-1A-217(b) (1975).

       Express authority to make gifts for the benefit of individuals that exceed the limitations of Alabama Code §26-1A-217(b) (1975).

       Express authority to make gifts for the benefit of individuals that exceed the limitations of Alabama Code §26-1A-217(b) (1975) but which are limited to no more than \$ \_\_\_\_\_ per person per year and no more than \$ \_\_\_\_\_ in total gifts made to individuals per year.

  *S*   I grant no authority to my legal agent or attorney-in-fact to make gifts.

In making such gifts, my legal agent or attorney-in-fact shall at all times comply with Alabama law. In that regard, my agent shall make no gift unless my agent determines that such a gift is consistent with my objectives, if known to the agent. If the agent does not know or understand my gift giving objectives, the agent may only make such gifts as are consistent with my best interests based upon all relevant factors, including the followed, as required by Alabama Code §26-1A-217(c) (1975):

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.

**E. Additional Authority**

In addition to the specific authority granted above, my legal agent or attorney-in-fact shall also have the follow specific authority:

1. To serve as my Guardian or Conservator in the event appointment of the same is deemed necessary pursuant to legal process under Alabama Code §26-1A-108 (1975).

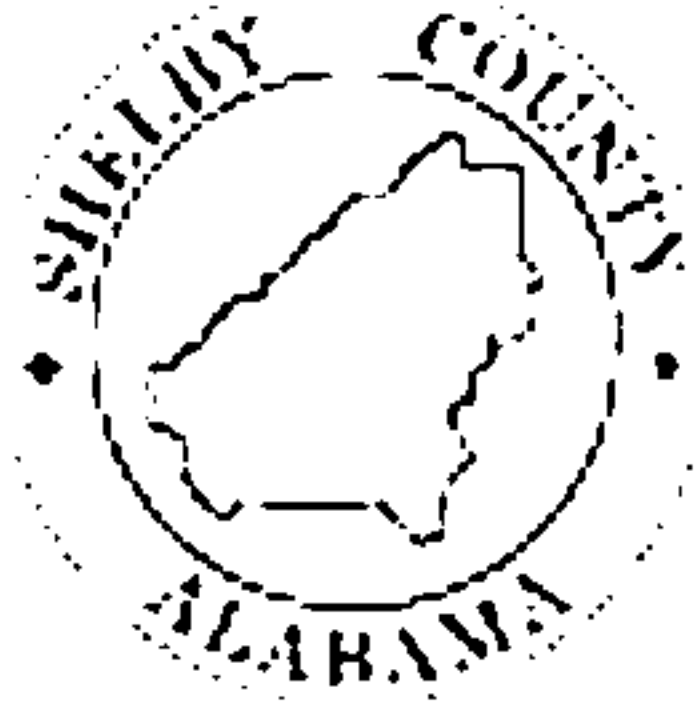
**III. AGENT'S DUTIES AND LIABILITIES**

My agent shall at all times act in accordance with the standard of care required pursuant to Alabama Code §26-1A-114 (1975).

**IV. OPERATIONAL PRINCIPLES**

1. Although I do not intend to pay a fee to my legal agent, my agent is entitled to reimbursement of reasonable expenses related to serving as my agent as well as other statutory fees that may be otherwise available.
2. An agent or attorney-in-fact named as an alternate may not act until the primary agent has resigned, died, become unable or has refused to serve.
3. An agent appointed under this instrument accepts authority by taking action or performing in a manner consistent with acceptance or by other conduct indicating acceptance.
4. Any action taken in good faith pursuant hereto without actual notice of my death shall be binding upon me and my successors in interest the same as if I had taken such action myself while alive.
5. Pursuant to Alabama Code §26-1A-106(d) (1975), a copy of this durable power of attorney shall have the same force and effect as the original.





Filed and Recorded  
 Official Public Records  
 Judge of Probate, Shelby County Alabama, County  
 Clerk  
 Shelby County, AL  
 01/30/2025 11:09:09 AM  
 \$40.00 JOANN  
 20250130000028480

*Allie S. Bayl*

**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 writing or printing 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 made on behalf of 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. if you are married to the principal, a legal action is filed with a court to end your marriage, 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 Alabama Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama 1975. If you violate the Alabama Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama 1975, 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.**