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Delaware County, Iowa
Daneen Schindler RECORDER
BK: 2024 PG: 1856

IOWA STATUTORY POWER OF ATTORNEY
THE IOWA STATE BAR ASSOCIATION
Official Form No. 120
Recorder's Cover Sheet

Preparer Information:

Taxpayer Information: (name and complete address)

Harold J. Knutsen and Patricia K. Knutsen, 309 Franklin St. SW, Hopkinton, IA 52237

Return Document To

Virginia Wilber, Trent Law Firm, PLLC, 3429 Midway Drive, Cedar Falls, IA 50613

Grantors:

Beverly L. Collman, Emery Place, 901 South Mentzer Road, Unit 306, Robins, IA 52328

Grantees:

Harold J. Knutsen and Patricia K. Knutsen, 309 Franklin St. SW, Hopkinton, IA 52237

Legal Description: *Lots Seven (7), Eight (8) and Nine (9), Block Fifteen (15), in Hopkinton Second Addition by H.A. Carter, according to plat recorded in Book 2 L.D., Pages 328-329.*

Document or instrument number of previously recorded documents: See Page 2

FINANCIAL POWER OF ATTORNEY FOR BEVERLY COLLMANN

1. **Power of Attorney:** I, Beverly Collmann (known as Principal), understand that this power of attorney authorizes another person (known as Agent) to make decisions concerning my property.
2. **Effective Date:** This Power of Attorney shall become effective immediately. This Power of Attorney shall remain effective until my death or until my written, notarized revocation.
3. **Designation:**
 - a. **Initial Agent:** I hereby name the following person as my Agent:
Name of Agent: **Kim Collmann**
Address: **Vinton, Iowa**
Phone number: **319-929-2804**
Relationship: **Daughter-in-law**
 - b. **Successor Agent:** If the above-named Agent is unable to serve for any reason, then I name as my successor Agent who would have the same powers and responsibilities as my first-named Agent:
Name of Agent: **Charles Collmann**
Address: **Vinton, Iowa**
Phone number: **319-929-2803**
Relationship: **Son**
4. **Grant of General Authority:** I grant my Agent (and any successor Agent) general authority to do all of the acts listed as the Enumerated Powers attached as the Addendum to this document. If my Agent is not my ancestor or descendant, my Agent may not use this paragraph to benefit himself or herself (or a person to whom my Agent owes an obligation of support) except as otherwise provided in this Power of Attorney.
5. **Grant of Specific Authority:** My Agent shall have specific authority to do the following:
 - a. **Digital Devices:** My Agent shall have the authority and power to have access to the catalogue and the contents of all my electronic communications (as defined in 18 U.S.C 2510(8)), as well as to access, handle, modify, utilize, distribute and dispose of my Digital Assets. Further, my Agent shall have the power to obtain, access, create, modify, delete, and control my usernames, passwords, and any other electronic credentials related to my Digital Assets or my Digital Devices. For purposes of this document, Digital Assets shall include but not be limited to files stored on my Digital Devices. Digital Devices shall mean any electronic device that can receive, store, process or send digital information including but not limited to personal computers, tablets, peripherals, storage devices, cell phones and any other similar device that currently exists or may in the future; in addition to email accounts, digital music files, digital photographs, digital videos, blogs, vlogs, written documents, software licenses, social media accounts, file sharing accounts, financial accounts, bank accounts, domain registration, web hosting accounts, tax preparation and service accounts, online stores and affiliate programs stored on any media in any mode preparation and service account, online stores and affiliate programs, stored on any media in any mode locally or remotely; and any other digital media currently in existence or that may exist in the future as technology develops, regardless of the ownership of the physical device upon which the media is stored. To the extent permitted by law, this power shall be considered or deemed to be my consent for all purposes of the Electronic Communications Privacy Act: Stored Communications Act, 18 USC §2701 et seq., the Computer Fraud and Abuse Act, 18 USC §1030 et seq., corresponding state laws, the Iowa

Uniform Fiduciary Access to Digital Assets Act and any other applicable federal or state data privacy law or criminal law as they may be amended or substitute.

- b. **Gifting:** My Agent shall have specific authority to make a gift to (or for the benefit of) a person or entity in any amount regardless of the limitations of the federal gift tax exclusion under IRC§2513.
 - i. My Agent may not make gifts to himself or herself without the written approval of at least one of the remaining successor Agents. These gifts may only be made if Agent determines if it is consistent with my best interest based on value & nature of my property, my foreseeable future obligations, the minimization of future taxes, my eligibility for certain assistance, my personal history of gifting and other similar factors.
 - c. **Other:**
 - i. My Agent shall have the specific authority to:
 1. Create or change rights of survivorship or beneficiary designation.
 2. Waive my right to be a beneficiary of a joint and survivor annuity (including a survivor benefit under a retirement plan).
 3. Exercise fiduciary powers that I have authority to delegate.
 4. Disclaim or refuse an interest in property, including a power of appointment.
 - ii. If my Agent is not my ancestor or my descendant (including a stepparent or stepchild), my Agent shall not use my property to benefit the acting Agent (or a person to whom the Agent owes an obligation of support) except as otherwise provided in this Power of Attorney.
6. **Compensation:** My Agent shall be entitled to reasonable compensation for acting on my behalf, beginning at the time this Power of Attorney becomes effective. The amount of compensation shall be no more than a reasonable fee that would be charged by a financial institution in Iowa for comparable services. My Agent shall also be entitled to reimbursement for all reasonable expenses incurred as a result of carrying out any provisions of this Power of Attorney. My Agent may elect to take a reduced fee or refuse compensation for providing said services, if my Agent desires to do so.
 7. **Record Keeping:** My Agent must keep a record of all receipts, disbursements, and transactions made on my behalf.
 8. **Accounting:** My Agent is required to provide an accounting upon my request or upon the request of 1) any fiduciary acting on my behalf, 2) a governmental agency having authority to protect my welfare, 3) any successor Agent or 4) upon my death, to my executor or successor in interest. No other individuals are entitled to an accounting unless ordered by a court having jurisdiction over this matter. Iowa law also provides that certain individuals may petition the court for judicial review my Agent's actions and accounting.
 9. **Conflict of Interest:** If I have existing or future business dealings with my Agent, then such transactions have a potential for conflict of interest between the individual's role as my Agent and the individual's role as a party to a business arrangement. My Agent may not proceed with any action creating the possible conflict without the written approval of at least one of the remaining successor Agents. If my Agent and my successor Agents all have the same potential for conflict of interest on the same transaction and if the majority of my Agents along with my successor Agents approve, then I wish to waive the conflict of interest to allow my Agent to proceed with the transaction at hand.
 10. **Estate Planning:** My Agent must attempt to preserve my estate plan to the extent it is known by Agent.
 11. **Nomination of Conservator and Guardian:** If it becomes necessary for a court to appoint a conservator on my behalf, I nominate the same individual designated as my Agent in the same order of priority designated above, for appointment as my conservator. If it becomes necessary for a court

to appoint a guardian on my behalf, I nominate the same individual designated as my Agent in my healthcare power of attorney and in the same order of priority, for appointment as my guardian.

12. **Reliance on this Power of Attorney:** Any person may rely upon the validity of this Power of Attorney or a copy of it unless that person knows it has terminated, been revoked or is otherwise invalid. **Each page of this Power of Attorney (and its addendum) has been initialed by me. Failure for this document to be signed, initialed and notarized renders it invalid.**

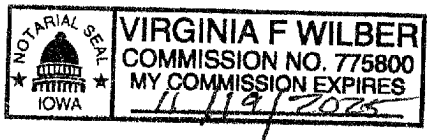
13. **Disclosure:** When my Agent signs a document on my behalf under this Power of Attorney, my Agent shall sign my name and then their own with a designation "as Agent." So in the most generic sense, the signature would read "Principal by Agent as Agent" with our names inserted for the capitalized terms.

Beverly Collmann
Beverly Collmann

Date: 4/19/24

STATE OF IOWA)
) ss:
COUNTY OF BLACK HAWK)

This document was acknowledged before me by Beverly Collmann on this 19 day of April, 2024.



Virginia F Wilber
Notary Public in and for the State of Iowa

ADDENDUM: ENUMERATED POWERS

A. Real property

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; quitclaim; release; surrender; retain title for security; encumber; partition; consent to partitioning; be 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.
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 sale 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 but not limited to by doing all of the following: 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, 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 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 by doing any of the following: a) By selling or otherwise disposing of the stocks, bonds, or other property, b) By exercising or selling an option, right of conversion, or similar right or c) By exercising any voting rights in person or by proxy.
8. Change the form of title of an interest in or right incident to real property.
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.

B. Tangible personal property

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 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 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 by doing all of the following: 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, f) using and making repairs, alterations, or improvements to the property.
6. Change the form of title of an interest in tangible personal property.

C. Stocks and bonds

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 evidence of ownership with respect to stocks and bonds.
5. 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.

D. Commodities and options

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.
2. Establish, continue, modify, and terminate option accounts.

E. Banks and other financial institutions

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 the Agent.
3. Contract for services available from a financial institution, including but not limited to 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 the promissory note, check, draft, or other negotiable or nonnegotiable paper 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 any 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.
11. Consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution.

F. Operation of entity or business

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 party concerning stocks and bonds.
7. Do all of the following 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 all of the following: 1) The location of the entity or business operation, 2) The nature and extent of the entity or business, 3) The methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in the operation of the entity or business, 4) The amount and types of insurance carried by the entity or business, 5) The mode of engaging, compensating, and dealing with the employees, accountants, attorneys, or other advisors of the entity or business.
 - c. 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.
 - d. 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.
8. Inject needed capital into an entity or business in which the principal has an interest.
9. Join in a plan of reorganization, consolidation, conversion, domestication, or merger of the entity or business.
10. Sell or liquidate all or part of the entity or business.
11. Establish the value of an entity or business under a buyout agreement to which the principal is a party.
12. Prepare, sign, file, and deliver reports, compilations of information, returns, or other papers with respect to an entity or business and make related payments.
13. Pay, compromise, or contest taxes, assessments, fines, or penalties and perform any other act to protect the principal from illegal or unnecessary taxation, assessments, fines, or penalties with respect to an entity or business, including but not limited to attempts to recover, in any manner permitted by law, money paid before or after the execution of the power of attorney.

G. Insurance and annuities

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 convert 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, rule, 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.
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.

H. Estates, trusts, and other beneficial interests

Note: In this Section H, "estate, trust, or 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, entitled to a share or payment.

1. Accept, receive, provide a receipt for, sell, assign, pledge, or exchange a share in or payment from an estate, trust, or other beneficial interest.
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 an estate, trust, or other beneficial interest, 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 any assets 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.
8. Reject, renounce, disclaim, release, or consent to a reduction in or modification of a share in or payment from an estate, trust, or other beneficial interest.

I. Claims and litigation

1. Assert and maintain before a court or administrative agency a claim, claim for relief, cause of action, counterclaim, offset, recoupment, or defense, including but not limited to 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, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgment, order, or decree.
4. 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.
5. Submit to alternative dispute resolution, or settle, 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 judgment, satisfaction of judgment, 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 judgment, award, or order against the principal or a settlement made in connection with a claim or litigation.
9. Receive money or other thing of value paid in settlement of or as proceeds of a claim or litigation.

J. Personal and family maintenance

Note: Authority with respect to personal and family maintenance is neither dependent upon, nor limited by, authority that an Agent may or may not have with respect to gifts under this chapter.

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: (1) The principal's minor children, (2) The principal's adult children who are pursuing a postsecondary school education and are under the age of twenty-five, (3) The principal's parents or the parents of the principal's spouse, if the principal had established a pattern of such payments, (4) Any other individuals legally entitled to be supported by the principal.
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 any of the following: (1) Purchase, lease, or other contract, (2) Paying the operating costs, including but not limited to interest, amortization payments, repairs, improvements, and taxes, for premises owned by the principal or occupied by those individuals.
4. Provide funds for shelter, clothing, food, appropriate education, including postsecondary and vocational education, and other current living costs for the individuals described in paragraph "1" to enable those individuals to maintain their customary standard of living.
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 federal Health Insurance Portability and Accountability Act of 1996, including amendments thereto and regulations promulgated thereunder, in making decisions related to past, present, or future payments 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.
9. Continue payments or contributions incidental to the membership or affiliation of the principal in a religious institution, club, society, order, or other organization.

K. Benefits from governmental programs or civil or military service

Note: "Benefits from governmental programs or civil or military service" means any benefit, program, or assistance provided under a statute, rule, or regulation relating to but not limited to social security, Medicare, or Medicaid.

1. Execute vouchers in the name of the principal for allowances and reimbursements payable by the United States, a foreign government, or a state or subdivision of a state to the principal, including but not limited to allowances and reimbursements for transportation of any individuals legally responsible by the principal and for shipment of the household effects of such individuals.
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, rule, or regulation.
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, rule, or regulation.
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.

L. Retirement plans

Note: "Retirement plan" means a plan or account created by an employer, the principal, or another individual to provide retirement benefits or deferred compensation in which the principal is a participant, beneficiary, or owner, including but not limited to a plan or account under the following sections of the Internal Revenue Code: a) An individual retirement account in accordance with section 408, b) A Roth individual retirement account established under section 408A, c) A deemed individual retirement account under section 408(q), d) An annuity or mutual fund custodial account under section 403(b), e) A pension, profit-sharing, stock bonus, or other retirement plan qualified under section 401(a), f) An eligible deferred compensation plan under section 457(b), g) A nonqualified deferred compensation plan under section 409A.

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.
5. Exercise investment powers available under a retirement plan.
6. Borrow from, sell assets to, or purchase assets from a retirement plan.

M. Taxes

1. Prepare, sign, and file federal, state, local, and foreign income, gift, payroll, property, Federal Insurance Contributions Act returns 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 but not limited to consents and agreements under section 2032A of the Internal Revenue Code, 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.
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.
4. Act for the principal in all tax matters for all periods before the Internal Revenue Service or any other taxing authority.