

# 31 FW/JA LEGAL OFFICE

Area F, Bldg 1403, Upstairs  
Commercial: 0434-30-7843 or DSN 632-7843  
Office Hours: 0730 – 1630, Monday through Friday

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This packet includes two Special Power of Attorneys (SPOA) that are the most beneficial to you, IRS POA for filing taxes, and we also included information on how to draft a will.

- 1) Aviano “ALL” – Everyone who is deploying, needs this SPOA completed. It covers nearly everything that may need to be taken care of on your behalf, here at Aviano. (e.g., vehicle, housing, TMO, FMO, IDs, Finance, etc.)
- 2) Family Care Plan (FCP) – If you have children, you will need to appoint someone to care for them in your absence. We highly recommend giving this SPOA to your spouse, even if they are the biological parent of your children, as it includes travel outside the country.

## HOW TO FILL OUT YOUR SPOA

- a. Choose a trusted person to appoint as your Attorney-in-Fact (spouse, close friend, or supervisor); be sure that person is willing to accept this responsibility.
- b. For the “Aviano ALL” SPOA - initial next to each item you would like to give that person the authority to handle on your behalf. Line through each item you will NOT be giving that person authority to handle on your behalf.
- c. For the Family Care Plan SPOA – be sure to read through items a-m, line through and initial any power you do NOT want to give. If you are giving this SPOA to someone who does not have base access, please contact Security Forces to ensure access can be granted.
- d. ***DO NOT SIGN YOUR SPOA UNTIL YOU ARE IN THE PRESENCE OF A NOTARY.*** *The person you are appointing **does not** need to accompany you. Notaries are done on a walk-in basis at the Legal Office or, if you are deploying as a large group, there may be an appointed time the legal office will come to you for notarization, please check with your leadership or First Sergeant.*

## HOW TO DRAFT A WILL

Go to <https://aflegalassistance.law.af.mil> and create an Estate Planning Package (one package per individual). Once complete, you will receive a ticket number (this ticket number is case sensitive). Call our office with your ticket number to schedule an appointment. If you are deploying as a large group, your deployment may have a dedicated time slot for Wills. Please refer to the FAQ/Fact Sheet included in this packet for any commonly asked questions.

## FAQs

➤ **What is a POA?**

A power of attorney (POA) is a legal document giving one person, the agent or attorney- in-fact the power to act for another person, the principal.

➤ **What is a SPOA?**

A special power of attorney is a legal document that authorizes one person to act on behalf of another under specified circumstances.

➤ **What if I need a SPOA that is not included in this packet?**

We offer many different SPOAs, please call our office so that we can help determine what SPOA may be best for your situation.

➤ **What is a Will?**

A Will is a legal document that sets forth your wishes regarding the distribution of your property and the care of any minor children. If you die without a will, those wishes may not be carried out.

➤ **Why do I need a Will?**

A Will can legally protect your spouse, children, and assets. It can also state exactly how you would like things handled after you have passed on. *\*If you already have a will, there may not be a need to update. Please call our office for further guidance.*

➤ **What is a Living Will?**

A living Will is a legal document that informs your next of kin about your wishes should you become terminally ill, in a coma, or other similar medical condition that is ultimately deemed not recoverable by a medical doctor.

➤ **Why would I need a Living Will?**

Living Wills are good to have so your family members know what you want do in the event of a fatal medical diagnosis.

➤ **What is a Health Care Power of Attorney?**

A Health Care POA allows the appointed agent to make medical decisions for you when you are unable to make them, such as a surgery or treatment to help you recover but you are then unable to communicate consent.

➤ **Why would I need a Health Care POA?**

Most of the time this power will fall to your next of kin but it is nice to have in case of emergency and also if you do not want your direct next of kin to be making those medical decisions.

# SPECIAL POWER OF ATTORNEY (“AVIANO ALL”)

This is a Military Power of Attorney prepared pursuant to section 1044b of Title 10, United States Code, and executed by a person authorized to receive legal assistance from the Military Service. Federal law exempts this power of attorney from any requirement of form, substance, formality, or recording that is prescribed for powers of attorney by the laws of a State, the District of Columbia, or a commonwealth, territory, or possession of the United States. Federal law specifies that this power of attorney shall be given the same legal effect as a power of attorney prepared and executed in accordance with the laws of the jurisdiction where it is presented.

**KNOW ALL PERSONS BY THESE PRESENTS**, which are intended to constitute a Special Durable Power of Attorney, that I, \_\_\_\_\_, a legal resident of \_\_\_\_\_ and presently residing at \_\_\_\_\_, hereby make, constitute and appoint \_\_\_\_\_, residing at \_\_\_\_\_, as my Attorney-in-Fact, to act in my name, place and stead in any way which I could do if I were personally present, with the respect to the following:

(Initials)

\_\_\_\_\_ **HOUSING/HOME FUELS:** Sign any and all documentation, in my name, to start or end the lease for the property located at \_\_\_\_\_ and receive any and all monies owed to me. Sign any and all documentation deemed necessary for the purpose of paying my utilities with the Aviano Home Fuels Office and closing and/or opening my Home Fuels Account.

\_\_\_\_\_ **HOUSE SITTING:** To manage my real estate located at \_\_\_\_\_. Management shall include having full access to the property, including the interior of the any buildings; signing rental and lease agreements in my name; collecting and paying rents; obtaining evictions; making repairs; and maintaining the real estate in habitable condition. *(Note: Under Housing Office leases, you are required to notify your landlord of your Power of Attorney/POC if you will be away from your home for more than seven days).*

\_\_\_\_\_ **FMO:** Perform any and all acts necessary to return or accept my FMO appliances and furniture, and to perform any and all acts necessary to maintain my FMO appliances and furniture. I understand that even though I am giving certain powers to my Attorney-in-Fact to turn in property to FMO, I am still responsible for damage to the property, payment of any costs, fees, taxes, or fines, and any other duties arising from my contractual obligation to FMO for this property. I further understand that this Power of Attorney does not transfer ownership or title of any personal or real property to my Attorney-in-Fact.

\_\_\_\_\_ **TMO/HHG:** Complete all actions necessary and convenient to ship, accept, take possession of, remove, or order the removal or acceptance of any of my household goods from, or to, any base, warehouse, depot, dock, or other place of storage and/or safekeeping, either governmental or private, and execute and deliver any receipt, inventory listing, or other instrument necessary or convenient for such purposes. Accept delivery of, receipt for, and clear through customs my household goods and/or unaccompanied baggage, and execute any and all documents, releases, vouchers, receipts, shipping tickets, or other instruments necessary or convenient for such purposes.

\_\_\_\_\_ **FINANCE:** Execute the necessary documentation to START, STOP AND/OR CHANGE pay allotments in my name deemed appropriate by my Attorney-in-Fact and Finance such as: Overseas Housing Allowance (OHA), Cost of Living Allowance (COLA), my Travel Voucher, Move-In Housing Allowance (MIHA), allotments generally, dependency status, Temporary Living Assistance (TLA), deposits, withdrawals, and to make inquiries into my account.

\_\_\_\_\_ **VEHICLE:** Take possession of, operate, register and/or deregister, repair, authorize repairs, maintain, and make arrangements to dispose and perform all acts and sign all documents necessary in the sale and/or transfer of title, or order the removal of my privately owned vehicle(s); and deliver and process for shipment said vehicle(s) from \_\_\_\_\_ VPC to \_\_\_\_\_ VPC at US Government expense under US Government Bill of Lading; and sign any and all documents required, necessary, or convenient for said purposes to effect the release of my said vehicle(s) for shipment. *(Note: If out-processing, Pass & Registration requires a different POA and MFR. Please contact them directly for these documents).*

<u>YEAR</u>	<u>MAKE</u>	<u>MODEL</u>	<u>VIN NO.</u>

\_\_\_\_\_ **MAIL:** Accept, receive and take possession of all mail, packages or other items sent to me through the United States Postal Service, UPS, FedEx, and other carriers, sign receipts as required, and have full access and authority to remove any mail, packages or other items from my post office box or boxes, wherever located.

\_\_\_\_\_ **MPF ID Card:** Sign, if my signature is necessary, any and all documents required in order to obtain dependent ID card(s).

\_\_\_\_\_ **VETERINARY:** To obtain information and make all medical, hospital care, and treatment decisions, including major surgery or euthanasia, if recommended by licensed veterinarian, for the health and well-being of my pet(s) listed below:

<u>NAME</u>	<u>TYPE OF ANIMAL</u>	<u>BREED</u>	<u>COLOR</u>

\_\_\_\_\_ **MEDICAL:** Obtain, sign for, pick up, and retain all medical documentation from the Medical Treatment Facility. *(Note: The member may also sign a release of medical information form at the Medical Treatment Facility)*

**TERMINATION:** This Special Durable Power of Attorney shall terminate on \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, unless I revoke it sooner in writing.

This Special Durable Power of Attorney shall not be revoked or terminated by my disability, nor shall the agency created by this Special Durable Power of Attorney be revoked or terminated by my death or disability as to my Attorney-in-Fact or such other person, who without actual knowledge or actual notice of my death has acted or acts in good faith, under, or in reliance upon, this Special Durable Power of Attorney, and any action so taken, unless otherwise invalid or unenforceable, shall be binding upon me, my heirs, devisees, and personal representatives.

If prior to the termination date, a written statement by a licensed physician, signed and acknowledged before a Notary Public prior to the termination date, is attached to this document stating that I am mentally or physically incapacitated, this Special Durable Power of Attorney shall remain in full force and effect until I am no longer deemed incapacitated.

If on the above termination date I am carried in a military status of "missing", "missing-in-action", or "prisoner of war", this Special Durable Power of Attorney shall remain valid and in full force and effect until sixty (60) days after I have been returned to United States Military control and termination of such status.

To induce a third party to act under this Special Durable Power of Attorney, I agree that any third party may rely upon this document, and that revocation or termination shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination has been received by such third party. I also agree for myself, my heirs, executors, legal representatives and assigns, to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this Special Durable Power of Attorney.

IN WITNESS THEREOF, I have executed this Special Durable Power of Attorney on \_\_\_\_ day of \_\_\_\_\_, 20 \_\_.

\_\_\_\_\_  
Signature

**WITH THE ARMED FORCES AT AVIANO AIR BASE, AVIANO, ITALY**

On \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, I, a Notary Public under the provisions of Title 10, United States Code, Section 1044a, certify that the person who signed this instrument is entitled to legal assistance within the meaning of Title 10, United States Code, Section 1044, and did personally appear before me and sign this instrument and acknowledge doing so freely and voluntarily.

\_\_\_\_\_  
Notary Signature

# SPECIAL DURABLE POWER OF ATTORNEY

This is a Military Power of Attorney prepared pursuant to section 1044b of Title 10, United States Code, and executed by a person authorized to receive legal assistance from the Military Service. Federal law exempts this power of attorney from any requirement of form, substance, formality, or recording that is prescribed for powers of attorney by the laws of a State, the District of Columbia, or a commonwealth, territory, or possession of the United States. Federal law specifies that this power of attorney shall be given the same legal effect as a power of attorney prepared and executed in accordance with the laws of the jurisdiction where it is presented.

**KNOW ALL PERSONS BY THESE PRESENTS**, which are intended to constitute a Special Durable Power of Attorney, that I, \_\_\_\_\_, a legal resident of \_\_\_\_\_ and presently residing at \_\_\_\_\_, hereby make, constitute and appoint \_\_\_\_\_, residing at \_\_\_\_\_, as my Attorney-in-Fact, to act in my name, place and stead in any way which I could do if I were personally present, for the benefit of my child/children listed below:

As a member of the U.S. Military, or employed by the U.S. Military, there may be times when I am unable to care for my minor children or dependents due to military duties. The purpose of the Special Durable Power of Attorney is to address this issue and to meet the requirements of Air Force Instruction 36-2908 - Family Care Plans.

In the event that I am absent or unavailable due to military duty, or mentally or physically incapacitated, or missing, missing in action, or a prisoner of war, I authorize my Attorney-in-Fact to take temporary physical of custody of my child(ren)/dependents(s) and to exercise all legal rights in connection with the maintenance, care and education of my child(ren)/dependent(s), to the same extent as I could. I specifically authorize my Attorney-in-Fact to obtain, and consent to, any and all medical, dental, and hospital care and treatment, including major surgery if deemed necessary by a duly licensed physician selected by my Attorney-in-Fact, enrollment and disenrollment in school, and make arrangements to evacuate and care for my child(ren)/dependent(s) in an overseas location covered by a Noncombatant Evacuation Operation Plan:

Name of Child	Gender	Date of Birth

Military Duty shall include extended work hours, Temporary Additional Duty, attendance at military or civilian schools, deployments, overseas assignments to family-restricted areas, and any other absence, or unavailability related to my military service/employment.

My attorney-in-fact, \_\_\_\_\_, may perform all of the following for the child or children identified above

**[GRANTOR - STRIKE AND INITIAL ANY POWER YOU DO \*NOT\* WANT TO GIVE]:**

- a. Arrange for and consent to medical appointments for the general health and welfare of the child/children
- b. Give consent for emergency medical care, including hospitalization and surgery, that is considered necessary and appropriate by health care providers
- c. Arrange for and consent to dental appointments
- d. Arrange for and consent to optometry appointments
- e. Arrange for and consent to mental health treatments
- f. Enroll the child/children in extracurricular and recreational activities
- g. Enroll the child/children in school
- h. Have access to school records and disclose the contents to other persons on a need to know basis
- i. Have access to medical records related to treatment of the child/children and disclose the contents of those records to other persons on a need to know basis
- j. Provide for the child/children's basic food, clothing and shelter
- k. In the event of a public safety directive demanding the evacuation from the area in which my children are residing, to perform any acts or functions (including the execution of documents) to accomplish a prompt and safe evacuation of my child/children
- l. Travel with the child/children within the continental United States
- m. Travel with the child/children outside the continental United States

**TERMINATION:** This Special Durable Power of Attorney shall terminate on \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, unless I revoke it sooner in writing.

This Special Durable Power of Attorney shall not be revoked or terminated by my disability, nor shall the agency created by this Special Durable Power of Attorney be revoked or terminated by my death or disability as to my Attorney-in-Fact or such other person, who without actual knowledge or actual notice of my death has acted or acts in good faith, under, or in reliance upon, this Special Durable Power of Attorney, and any action so taken, unless otherwise invalid or unenforceable, shall be binding upon me, my heirs, devisees, and personal representatives.

If prior to the termination date, a written statement by a licensed physician, signed and acknowledged before a Notary Public prior to the termination date, is attached to this document stating that I am mentally or physically incapacitated, this Special Durable Power of Attorney shall remain in full force and effect until I am no longer deemed incapacitated.

If on the above termination date I am carried in a military status of "missing", "missing-in-action", or "prisoner of war", this Special Durable Power of Attorney shall remain valid and in full force and effect until sixty (60) days after I have been returned to United States Military control and termination of such status.

To induce a third party to act under this Special Durable Power of Attorney, I agree that any third party may rely upon this document, and that revocation or termination shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination has been received by such third party. I also agree for myself, my heirs, executors, legal representatives and assigns, to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this Special Durable Power of Attorney.

IN WITNESS THEREOF, I have executed this Special Durable Power of Attorney on \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
GRANTOR'S SIGNATURE

**WITH THE ARMED FORCES AT AVIANO AIR BASE, AVIANO, ITALY**

On \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I, a Notary Public under the provisions of Title 10, United States Code, Section 1044a, certify that the person who signed this instrument is entitled to legal assistance within the meaning of Title 10, United States Code, Section 1044, and did personally appear before me and sign this instrument and acknowledge doing so freely and voluntarily.

\_\_\_\_\_  
Notary Signature

If a guardian of the minor child or children is deemed to be required by court appointment or application, I nominate \_\_\_\_\_ as such guardian of the person of the child or children identified above.

In the event that my Attorney-in-Fact is unable or unwilling to act, I hereby appoint the following individuals to serve in the order listed:

Name	Address

I understand that I retain full parental rights even after the commencement of the authority of my Attorney-in-Fact, and I may revoke this Special Durable Power of Attorney at any time, for any reason, or no reason at all.

## IRS Form 2848

Use Form 2848 to authorize an individual to represent you before the IRS. See Substitute Form 2848, later, for information about using a power of attorney other than a Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be eligible to practice before the IRS. Your authorization of an eligible representative will also allow that individual to inspect and/or receive your confidential tax information.

This power of attorney authorizes the listed representative(s) to inspect and/or receive confidential tax information and to perform all acts (that is, sign agreements, consents, waivers, or other documents) that you can perform with respect to matters described in the power of attorney. Representatives are not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative or any firm or other entity with whom the representative is associated) issued by the government in respect of a federal tax liability. Additionally, unless specifically provided in the power of attorney, this authorization does not include the power to substitute or add another representative, the power to sign certain returns, the power to execute a request for disclosure of tax returns or return information to a third party, or to access IRS records via an Intermediate Service Provider.

**Form 8821.** Use Form 8821, Tax Information Authorization, if you want to authorize an individual or organization to inspect and/or receive your confidential tax return information, but do not want to authorize an individual to represent you before the IRS.

**Authentication alert.** When a representative with a Power of Attorney calls the IRS on your behalf, they must pass authentication procedures prior to the IRS speaking to them about your tax information.

**Where to File:** All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands\*\*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555 or 4563 will file and **must be mailed to:**

Internal Revenue Service  
International CAF Team  
2970 Market Street  
MS: 4-H14.123.  
Philadelphia, PA 19104

855-772-3156  
304-707-9785