

GENERAL POWER OF ATTORNEY BY A CORPORATION FOR THE COLLECTION OF CERTAIN CHECKS DRAWN ON THE UNITED STATES TREASURY



Know all by these Present:

That \_\_\_\_\_, a corporation  
( Exact name of corporation )  
duly organized and existing under and by virtue of the laws of \_\_\_\_\_  
with its principal office at \_\_\_\_\_, does hereby appoint  
\_\_\_\_\_, whose address is \_\_\_\_\_  
as attorney to receive, endorse, and collect checks in its name, drawn on the United States Treasury, and to give full discharge for the same.

The said corporation hereby ratifies and confirms all that may lawfully be done by virtue hereof.

IN WITNESS WHEREOF said corporation has caused this instrument to be executed in its behalf, pursuant to authority of its Board of Directors, by its \_\_\_\_\_ and its corporate seal to be hereunto attached, attested by its secretary or assistant secretary, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

[ IMPRESS SEAL HERE ]

\_\_\_\_\_  
( Name of corporation )

Attest: \_\_\_\_\_  
( Secretary )

By \_\_\_\_\_  
( Official signature of officer )

\_\_\_\_\_  
( Official title of officer )

\*Personally appeared before me the above-named \_\_\_\_\_  
known or proved to me to be the same person who executed the foregoing instrument, and to be the  
\_\_\_\_\_ of \_\_\_\_\_ and  
acknowledged to me that he executed the same as his free act and deed and the free act and deed of said corporation.

WITNESS my signature, official designation, and seal \_\_\_\_\_  
( Signature of attesting officer )

[ IMPRESS SEAL HERE ]

\_\_\_\_\_  
( Official designation )

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_  
My commission expires \_\_\_\_\_, 20\_\_\_\_\_

**IMPORTANT - Do not execute this instrument without first reading the instructions on the next page. Exact compliance with these instructions will avoid complications.**

\*See Instructions on next page, Paragraphs 2(a) and 2(b)

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**INSTRUCTIONS FOR FISCAL SERVICE FORM 234 - READ CAREFULLY**  
**SEE 31 CFR Part 240 for more information**

1. General power of attorney on this form may be executed by a corporation to confer authority to endorse and collect checks drawn on the United States Treasury, in payment of principal or interest on public debt obligations or obligations guaranteed by the United States, tax refunds, and payments for goods and services.
  
  - 2(a). Where desirable or where required by foreign, state or local law this power of attorney should be acknowledged before a notary public or other officer authorized by law to administer oaths generally. If in a foreign country, the acknowledgment should be made before a United States diplomatic or consular representative. If such an officer is not available, it may be acknowledged before a notary or other officer authorized to administer oaths, but his official character and jurisdiction must be certified by a United States diplomatic or consular officer, under the seal of his office.
  
  - 2(b). Where the power of attorney is acknowledged pursuant to paragraph 2(a), the seal of the attesting officer must always be impressed (or stamped) provided, however, that where acknowledgments before a notary public, or other officer authorized by law to administer oaths, are not thus authenticated by the official impression seal of such officer, the power should be accompanied by a certificate from the proper official showing that the officer was in commission on the date of the acknowledgment. The date when the officer's commission expires should appear in any event. If a certificate is furnished, such certificate should show the dates of the beginning and expiration of the officer's commission, and such period of commission should include the date of acknowledgment of the power.
  
  3. This power of attorney may be revoked by notice from the grantor to the parties concerned. Notice of revocation to the Treasury will not ordinarily serve to revoke the power.
  
  4. The authority of the officer of the corporation to act in its behalf should be shown by appropriate resolution of the governing body of the corporation, preferably using FS Form 235.
  
  5. If it is desired that checks be mailed to the attorney instead of to the payee, formal notice of change in the post-office address, identifying the checks affected, should be forwarded to the administrative office that authorized issuance of the checks.
5. POWERS OF ATTORNEY NEED NOT BE FILED WITHIN THE UNITED STATES TREASURY.