EXECUTING POWERS OF ATTORNEY AT THE MVLC

Brown Bag CLE
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I. PURPOSE OF A POWER OF ATTORNEY

A. Appoint a decision maker
   1. Health care decisions
   2. Financial decisions
   3. In case of incapacity
   4. For assistance when unable to handle affairs but still competent to do so

B. Avoid guardianship
   1. Expensive
   2. Time consuming
   3. Limitations – having to return to court repeatedly in some cases

II. POWER OF ATTORNEY FOR FINANCES AND PROPERTY

Effective September 1, 2010, the Wisconsin Power of Attorney For Finances and Property Act under Wis. Stat. §244 replaced the Uniform Durable Power of Attorney act under Wis. Stat. §243.07. Wisconsin has a uniform statutory durable power of attorney form found at §244.61. See Exhibit A attached.

A. Default Rules
   1. Not Springing: is effective immediately, it is not contingent upon a finding of incapacity, unless otherwise expressly provided. Wis. Stat. §244.09.
   2. Durable: remains effective even after finding of incapacity, unless otherwise expressly provided. Wis. Stat. §244.04.
   3. When reviewing POAs distinguish between those drafted prior to and after the change in the law. Pre-2010 POAs are still valid, however, it is important to examine the language of those documents to determine if they are durable, springing, etc. Just because a POA was drafted prior to 2010 does not mean that they are springing and non-durable.

B. Execution
   1. Signed (mandatory) and Notarized (optional but recommended)

*Sections II and III of this outline are used with permission from Becker, Hickey & Poster, S.C., by Attorney Sarah A. Burnett and were originally included in substantially the same form in her outline – “Advance Directives: Powers of Attorney, Living Wills and Do-Not-Resuscitate Orders” – which was presented at “Build Your Practice: An Introduction to Elder Law” on February 7, 2014, in Madison, Wisconsin.
a. A principal or another individual, in the principal’s conscious presence and directed by the principal, must sign the principal’s name on the document. §244.05

b. A signature is not required to be notarized but a signature is presumed to be genuine if the principal acknowledges the document before a Notary Public. Id.

c. Sections 244.19 and 244.20 only apply to notarized POAs. These sections protect third parties from liability for accepting fraudulent or invalid FPOAs.

2. It is very important to plan early for FPOAs to ensure that the principal is competent when executing the document. When in doubt the attorney can consider consulting with the principal’s physician concerning his or her ability to execute the document.

C. Validity

1. A FPOA is valid if it complies with execution requirements under §244.05 or, if executed in another state, is valid if it complies with the execution requirements of the state that it was executed in. Wis. Stat.§244.06(1)-(3).

2. Photocopy has the same effect as the original. Wis. Stat.§244.06(4).

D. Guardianship

1. A principal can identify his or her preferred guardian of person and estate in the document to be considered if a guardianship proceeding be initiated post-execution. §244.08(1) The Court must follow the principal’s wishes regarding guardian of the person and estate except for good cause. §54.15(2)-(3)

2. A FPOA is still effective following guardian appointment unless expressly limited, suspended or terminated by the guardianship court. §244.08(2)

E. Co-Agents

1. A principal can designate two or more persons to act as co-agents. §244.11(1)

2. Default Rule: Each may exercise its authority independently of the other unless otherwise specified in the document. Id.

3. A principal can also designate one or more successor agents should the primary agent die, resign, refuse to act or become incapacitated. The principal can also grant an agent authority to designate successor agents. §244.11(2)

F. Agent Compensation/Reimbursement: Unless otherwise specified, an agent is entitled to reimbursement for expenses “reasonably incurred on behalf of the principal” and compensation that is “reasonable under the circumstances.” §244.12.
G. Agent’s Acceptance
   1. Appointment is accepted by exercising authority or performing duties or by “any other assertion or conduct indicating acceptance.” §244.13
   2. Agent does not need to sign the FPOA at the same time that the principal signs. Agent’s signature is not required for the document to be valid or for acceptance of duties.
   3. Practice Pointer: While not required, principal should obtain agent’s signatures on FPOA for fraud protection purposes.

H. Agent’s Duties
   1. General. §244.14(1)
      a. Act in accord with principal’s reasonable expectations, if known. If unknown, act in the principal’s best interests.
      b. Act in good faith and within scope of authority granted under the document.
   2. Default duties. §244.12(2)
      a. Keep records of receipts, disbursements and transactions
      b. Cooperate with health care agent.
      c. Avoid conflict of interest
      d. Act loyally and in good faith
      e. Attempt to preserve estate plan - includes minimization of taxes and eligibility for public benefits.

I. Agent’s Liability
   1. Agent acting in good faith is not liable to any beneficiary of principal’s estate for failure to preserve estate plan. §244.14(3)
   2. Agent acting with care, competence and diligence for the principal’s best interest is not liable solely because agent also benefits from act or has conflicting interest in relation to principal’s property or affairs. §244.14(4) An agent’s special skills or expertise can be considered to determine if the agent acted with care, competence and diligence.
   3. A provision relieving the agent of liability for breach of duty is binding on the principal and the principal’s successors unless the provision relieves the agent of liability for breach committed dishonestly, with improper motive or with reckless indifference or if the provision was included due to abuse of the fiduciary relationship with the principal. §244.15.
   4. Agent who is liable for breach must:
      a. Restore the value of the property to what it would have been if the violation hadn’t occurred. §244.17(1)
      b. Reimburse principal for attorney fees and costs paid on the agent’s behalf. §244.17(2)

J. Authority. §§244.44-244.56.
1. If a FPOA gives agent authority “to do any act or thing that I could do” then the agent is considered to have been granted the 13 authorities described in §§244.44-244.56.

2. The 13 authorities are listed on page 2 of the state form. (i.e. real estate, tangible personal property, taxes, retirement plans, personal and family maintenance, etc.)

K. Specific Authority. §244.41(1). An agent may only do the following on behalf of a principal if the power of attorney expressly grants authority to do so:

1. create, amend, revoke or terminate an inter vivos trust
2. make a gift
3. create or change right of survivorship
4. create or change a beneficiary designation
5. delegate authority granted under the FPOA
6. waive the principal’s right to be a beneficiary of an annuity
7. exercise fiduciary powers that the principal has authority to delegate
8. disclaim property, including a power of appointment.

L. Gifting. An agent may not engage in gifting, self-dealing or oral amendment unless expressly specified. §244.57

2. A general gifting authority is statutorily limited to the federal gift tax exclusion amount unless otherwise expressly provided. Id.
3. The principal can opt to include more specific and expansive gifting authority.
4. Practice pointer: exercise use of expansive gifting authority language with caution. Expansive gifting authority can be helpful for Title 19 spend down planning, but it should not be used in all cases.

M. Personal and Family Maintenance

1. This is a very broad general authority under §244.53.
2. Allows for the agent to “perform the acts necessary to maintain the customary standard of living of the principal, the principal’s spouse or domestic partner,” and the principal’s children, anyone else the principal is legally required to support and individuals who the principal has customarily supported or indicated the intent to support.
3. This broad authority is contained within the state form and opens the door for serious abuse.
4. If used incorrectly, this provision could potentially result in divestment for those seeking Title 19.
N. Revocation of Document
   1. Execution of new FPOA does not revoke the old FPOA unless the new
      FPOA expressly provides that the old document or all prior documents are
      revoked. §244.10(6)
   2. There is no prescribed method for revocation under the statutes in absence
      of creation of new document. Best option is to sign, date and notarize a
      statement of revocation.

O. Termination of Agent’s Authority
   1. If an agent is married to the principal and a petition for divorce or legal
      separation is filed, the agent’s authority is automatically terminated unless
      expressly provided otherwise in the document. §244.10(2)
   2. Agent’s authority also automatically terminates if domestic partnership is
      terminated unless provided otherwise. Id.

III. POWER OF ATTORNEY FOR HEALTH CARE
    The power of attorney for health care ("HPOA") statutes are found under Wis. Stat.
    §§155.01-155.80. These sections provide authority for the delegation by a principal
    to an agent to make health care decisions for the principal in the event he or she
    becomes incapacitated. Wis. Stat. §155.01(10). Wisconsin has a HPOA form found
    at Wis. Stat. §155.30. See Exhibit B attached.

A. Default Rules
   1. Springing: Unless otherwise specified, the HPOA only becomes effective
      when the principal is deemed “incapacitated” by 2 physicians or a
      physician and a licensed psychologist who personally examine the
      principal and sign a statement of incapacity. Wis. Stat. §155.05(2).
      a. Incapacity means the inability to receive and evaluate information
         effectively or to communicate decisions to such an extent that the
         individual lacks the capacity to manage his or her health care
         decisions. §155.01(8).
      b. The “unless otherwise specified” language means that attorneys
         can include language in the HPOA which makes the document
         effective upon execution without a finding of incapacity at a later
         date.
   2. Practice Note: It is crucial to explain to clients that they are not giving up
      the right to make health care decisions by signing a HPOA. As long as he
      or she is able to make health care decisions, even if made by nodding
      the head or blinking the eyes, the decision-making remains with the principal.
      §155.05(4).

B. Execution
   1. Must be executed by an individual who is of sound mind and has attained
      age 18. An individual who is adjudicated incompetent and has a guardian

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of the person under chapter 54 is presumed not to be of sound mind and
may not execute the HPOA. §155.05(1).
2. Must be in writing. §155.10.
3. Voluntarily executed. Id.

4. Dated and signed by the principal or by an individual who is 18 or older at
the express direction of the principal and in the presence of the principal.
Id.
5. Signed in the presence of 2 witnesses who:
   a. are 18 or older. Id.
   b. are not related by blood marriage or adoption or the principal’s
domestic partner. Id.
   c. do not have knowledge that they have a claim on the principal’s
estate. Id.
   d. are not directly financially responsible for the principal’s health
care. Id.
   e. not a healthcare provider or an employee of the provider for the
principal. Id.
6. Execution of an HPOA does not affect a validly executed living will,
except that a principal's valid HPOA supersedes any directly conflicting
provisions of a valid declaration under chapter 154 (living will).
   §155.70(3).

C. Duties of an Agent/Selecting an Agent
1. The agent is required to act in good faith consistently with the desires of
the principal as expressed in the HPOA or as otherwise specifically
directed by the principal to the health care agent at any time. §155.20(5).
If the principal's wishes are unknown or in the absence of a specific
directive by the principal, then the agent shall, in good faith, act in the best
interest of the principal in exercising his or her authority. Id.
2. The instructions to the HPOA contemplate that the principal has discussed
his or her wishes with the agent. These instructions must be in the HPOA
unless the principal has legal counsel who drafted the document, in which
case the attorney’s certification should be in the document. §155.30(1).
3. The agent should be available to make decisions as necessary and this may
influence the choice of agent. Occasionally family members have medical
training and are, therefore, likely choices for the role of agent, but medical
training alone should not be determinative.
4. It is important to name alternate agents in the event that the first agent
cannot act or chooses not to. §155.05(5). The definition of health care
agent in §155.01(4) does not contemplate more than one person acting as
the agent at a time, nor would such a practice be practical.
5. There are limitations on who may be an agent. §155.05(3). He or she
may NOT be the following unless they are also a relative of the principal:
a. The principal's health care provider or an employee of the health care provider.
b. An employee of the facility where the principal is a patient or resident.
c. The spouse of any of those providers or employees.

D. Powers That May Not Be Delegated
1. Inpatient admission for mental health treatment at an institution as defined by §49.43(6m), an intermediate care facility for persons with intellectual disability under §46.278(1m)(am), a state treatment facility under §51.01(15) or a treatment facility under §51.01(19). §155.20(2)(a).
2. Experimental mental health treatment including research, psychosurgery, and electroconvulsive treatment. §155.20(3).
3. Admission to nursing home for other than short term recuperative or respite care unless the HPOA states otherwise. §155.20(2)(c)2. Short term care is defined as less than 3 months and the admission must be directly from the hospital. Id. The exception for respite care applies where the health care agent lives with the principal and the admission does not exceed 30 days. Id.

E. Powers That May Be Delegated
1. Admission to nursing home or group home (CBRF) provided that the HPOA specifically authorizes it and provided that the principal is not diagnosed as developmentally disabled or as having a mental illness at the time of the proposed admission. §155.20(2)(c)2.c.
2. Withhold or withdraw feeding tube provided that the HPOA specifically authorizes it unless the principal's treating physician advises that, in his or her opinion, the withholding or withdrawal will cause the principal pain or reduce the principal's comfort. §155.20(4). The agent may not consent to withdraw or withhold orally ingested nutrition or hydration unless provision of the nutrition or hydration is medically contraindicated. Id.
3. Decision making for pregnant woman provided that the HPOA authorizes such decisions. §155.20(6).
4. Special considerations
   a. Desire to be treated with dignity. Many individuals wish to specifically state that their care and health care decisions be limited by a desire to be treated with dignity and that extraordinary measures not be taken to prolong life. Such a provision may be incorporated in the HPOA.
   b. Any other special conditions or directions that the principal has should be stated with as much specificity in the document and should be explained to the agent, if possible.
5. The agent is also authorized to sign documents, waivers or releases related to the principal's care or treatment if necessary to implement health care
decisions that the agent is authorized to make. §155.20(7). This allows
the agent to review medical records.
6. A voluntary statement may be made at the end of the document
concerning donating organs or other anatomical gifts.

F. Revocation
1. The principal may revoke the HPOA, at any time using the following
methods:
   a. Canceling, defacing, obliterating, burning, tearing or otherwise
      destroying the HPOA, or directing another person in the principal's
      presence to destroy the HPOA. §155.40(1)(a).
   b. Executing a statement, in writing, that is signed and dated by the
      principal, expressing the principal's desire to revoke the HPOA.
      §155.40(1)(b).
   c. Verbally expressing the principal's intent to revoke the HPOA in
      the presence of two witnesses. §155.40(1)(c).
   d. Executing a subsequent HPOA. §155.40(1)(d).
   e. If the principal is found to be incompetent and a guardian is
      appointed, the HPOA remains in effect unless good cause is shown
      to revoke it or limit the powers given to the principal §155.60(2).
   f. If agent is the principal's spouse or domestic partner and they
      divorce or the marriage is annulled or the domestic partnership is
      terminated after the execution of the HPOA, the HPOA is revoked
      and invalid. §155.40(2).
2. If the agent is aware that the HPOA has been revoked, he or she must
   inform the health care providers that he or she knows have copies of the
   HPOA of the revocation. §155.40(3).
3. The health care provider is then obligated to record in the principal's
   records the date, time and place of revocation and the date, time and place
   of notification to the health care provider. §155.40(4).

G. Dealing With Third Parties/Enforcement
1. Statutory immunities are provided both for the health care providers and
   for the agent for determining incapacity and for following the principal's
   desires as stated in the HPOA. §155.50.
2. A health care provider who fails or refuses to comply with the HPOA is
   required to assist in finding an alternate caregiver who will comply, or the
   physician's conduct will be considered unprofessional conduct.
   §155.50(1)(b).
3. Health care facilities and providers may assume that the principal was
   authorized to execute the HPOA and that it is valid unless they have actual
   notice to the contrary. §155.50(2). Use this statute to deal with third
   parties who are balking at honoring the HPOA.
4. Penalties are provided by statute for coercing a principal to sign an HPOA,
   for intentionally concealing or destroying an HPOA, for forging,
concealing or falsifying an HPOA so that an individual other than the actual agent appears to be authorized to act for the principal, for withholding information concerning the revocation of an HPOA, or for acting under an HPOA that the agent knows was obtained involuntarily or that has been falsified or substantially altered without the principal's consent. §155.80.

5. Any interested party may petition a court to review agent's performance and the court may direct the agent to act in conformity with the HPOA, require the agent to report to the court concerning the agent's performance at designated periods of time or rescind all powers of the agent. §155.60(4)(a).

H. Effect of HPOA

1. Making an HPOA is not suicide or attempted suicide. §155.70(1)(a).

2. No insurer may refuse to pay for goods or services covered under a principal's insurance policy solely because the decision to use the goods or services was made by the agent. §155.70(5).

3. If a guardian is appointed the HPOA remains in effect unless good cause is shown to revoke it or limit the powers given to the principal §155.60(2).

4. A health care decision made under a valid durable power of attorney incorporated in a document executed prior to April 28, 1990, is valid. §155.70(4).

5. Photocopies or facsimile copies of the HPOA have same effect as the original. §155.70(6).

IV. POTENTIAL ISSUES WHEN EXECUTING POAs

A. Capacity

   a. There is no clear definition of what “of sound mind” means or requires. It is up to each individual practitioner to make that decision.
   b. Testamentary Capacity is not required to execute a FPOA or HPOA. However, using the common law test for testamentary capacity may assist you in developing questions to ask clients.
      • Mental ability to understand (1) the nature of testator’s property, (2) the objects of testator’s bounty, and (3) what the testator is attempting to accomplish with the Will. In re O’Laughlin’s Estate, 50 Wis.2d 142, 183 N.W.2d 133 (1971).
      • This test focuses on the testator’s ability to understand his assets and heirs and the impact of the document on his assets and heirs.
   c. Questions to Assist in Determination of Capacity
      • Why execute a POA
• Birth date and age
• Medical conditions/issues/history
• Medical providers
• Medications and purpose
• Relationships – especially to agents and family members
• Guardianship
• Why decisions in documents were made
• Assets and debts
• Income and amounts
• Financial institutions
• NOTE: The inability to answer these questions or give a specific response is not a determination of incapacity. It is one of the factors to consider in making a determination as to whether you are comfortable enough with the principal’s capacity to act as a witness. If you are uncomfortable acting as a witness, you can refer the individual to a doctor to be formally evaluated.

2. Capacity as a Spectrum
3. Impairment is not Incapacity. The following are examples of impairments that do not rise to the level of incapacity for purposes of executing documents:
   a. Physical impairment
   b. Vision impairment
   c. Hearing impairment
   d. Substance abuse
   e. Poor decision making
   f. Lack of participation
   g. Language or educational barriers or limitations

4. Guardianship and Capacity
   a. There is a presumption under Wis. Stat. §155.05 that a person under guardianship is not of sound mind for purposes of executing a HPOA.
   b. Recommend extending that presumption to FPOA as well.

B. Influence

1. Allocating decision-making power to another person, especially in relation to financial decisions, increases the potential for inappropriate influence, threats, or other strong-arming by third parties to gain control.

2. Undue Influence
   a. 4-Prong Test
      • Susceptibility to influence: impairment, isolation, reliance on others
      • Opportunity to influence: isolation, constant contact, caregiving, family issues
• Disposition of influencer to influence: likelihood, motivations, intent
• Coveted result: goal to be achieved by influence
• In re Estate of Kamesar, 81 Wis. 2d 151, 259 N.W.2d 733 (1977)
b. 2-Prong Test
  • Confidential Relationship between influencer and person being influenced
  • Suspicious Circumstances surrounding the relationship, execution of documents, etc.
  • In re Estate of Kamesar, 81 Wis. 2d 151, 259 N.W.2d 733 (1977)

3. Determining Influence
   a. Meet with client ALONE
   b. Ask questions to determine if client is voluntarily execution POAs
      • Why sign POA
      • If previous POA, why change
      • Choice of agents
      • Relationship – with agent and family members
      • Agent’s relationship with family members
   c. Observe client’s behavior for red flags such as:
      • Repeatedly mentioning that the same person told the client to do/say/think something
      • Not seeing family members or other important people other than agent
      • Seeking out approval/confirmation/reassurance from another person
      • Notes client was given to discuss with you
      • Documents completed by someone other than client
      • Client unwillingness to have a conversation without the person in the room
      • Threats, such as threatening to move client to a nursing home or leave the client if something is not done

V. SUFFICIENCY OF STATE FORM POAs

A. HPOA
   1. This form is appropriate in most cases.
   2. Limitations:
      a. No specific HIPAA authorization – although there is a brief disclosure of information paragraph that will be sufficient in most cases
      b. No ability to name co-agents
      c. No ability to name more than two agents (primary and successor)

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d. Limited space to write in special instructions or specific desires

3. Benefits:
   a. Well-known in medical community
   b. Simple to complete with straight-forward instructions

B. FPOA

1. This form will not be sufficient in many cases
   a. If client is receiving Title 19 (Medicaid) or Supplemental Security Income (SSI) benefits, he or she should consult with an elder law attorney if he or she expects to receive a large sum of money or if he or she is a beneficiary or a Special Needs Trust
   b. If client owns any unusual assets, such as an irrevocable or Special Needs Trust, he or she may need to consult with an estate planning attorney to ensure the agent will have proper authority over those assets.

2. Limitations:
   a. Doesn’t allow gifting
   b. Doesn’t allow creation or funding of a trust, other than a revocable trust
   c. Doesn’t allow changing beneficiaries
   d. Doesn’t allow liquidation of retirement assets
   e. Doesn’t allow for co-agents
   f. Doesn’t allow for more than two agents (primary and successor)
   g. If a client doesn’t initial a specific power, the agent does not have authority over those assets

3. Benefits:
   a. Sufficiently detailed to cover simple assets, income, and debts
   b. Contains the full statutory powers for the 13 specific grants of authority so there is no question as to authority
   c. There is significant space to write in additional instructions

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This Power of Attorney for Finances form allows you to plan for future financial decision-making even if you are unable to make your own decisions. More information is available to assist you in filling out this form\(^1\). This form is not the answer for everyone. Only select someone you trust to be your agent. You may wish to consult with an attorney to explore other financial planning tools such as a Power of Attorney for Finances drafted by an attorney, or special accounts or trusts.

This is an important legal document. Do not sign it until you, and your chosen agent, understand the powers being granted. By signing this document, you are not giving up any powers or rights to control your finances or property. Instead, you are giving your agent, in addition to yourself, the authority to handle your finances and property. While it is not required that you sign this document in the presence of a notary, acknowledged signatures create a lawful presumption of genuineness and will be more easily accepted by businesses and financial institutions.

This document is effective immediately when executed unless you state a future date or occurrence that will activate the powers expressed in this form.

This Power of Attorney for Finances is “durable” (does not terminate upon the principal’s incapacity) unless you specifically state that it terminates if you become incapacitated.

If you name your spouse or domestic partner as your agent and the marriage or domestic partnership is terminated (annulment or divorce), this document becomes invalid unless the special instructions in this document state that such an action will not terminate the authority given to the agent.

If you used a former state Power of Attorney for Finances form, that form is still valid. Executing a new Power of Attorney for Finances does not, automatically, revoke a prior document.

If you wish to change this Power of Attorney for Finances in the future, you must complete a new document and revoke this one. You may revoke this document at any time; a suggested method is a written and dated statement expressing your intent to revoke this document. If you revoke this document, you should notify your agent and any other persons or entities that have a copy.

In general, an agent who is not the principal’s spouse or domestic partner may not use the principal’s property for the benefit of the agent or a person to whom the agent owes an obligation of support. Gifting to others is also generally not allowed\(^2\).

Your agent is entitled to reasonable compensation unless you state otherwise in the special instructions.

This document does not give your agent the power to make medical, long-term care or other health care decisions for you.

Once your Power of Attorney for Finances form is completed and signed, send a copy of this document to your financial contacts (e.g. your bank, stockbroker, mortgage company, insurance agent, etc.) Give a copy to your agent and alternate agents as well as to trustworthy family members and/or to your attorney. Finally place a copy in a safe place in your home along with a list of who has a copy of the document.

\(^1\) Coalition of Wisconsin Aging Groups: Guardianship Support Center (www.cwag.org)
\(^2\) For more information on gifting, see Wis. Stats. §244.57
This Power of Attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with respect to your property (including your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Uniform Power of Attorney for Finances and Property Act in Chapter 244 of the Wisconsin Statutes.

This Power of Attorney does not authorize the agent to make health-care decisions for you.

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.

Your agent is entitled to reasonable compensation unless you state otherwise in the special instructions.

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 2nd successor agent.

This Power of Attorney becomes effective immediately unless you state otherwise in the special instructions. This Power of Attorney does not revoke any Power of Attorney executed previously unless you so provide in the special instructions.

If you revoke this Power of Attorney, you should notify your agent and any other person to whom you have given a copy. If your agent is your spouse or domestic partner and your marriage is annulled or you are divorced or legally separated or the domestic partnership is terminated after signing this document, the document is invalid.

If you have questions about the Power of Attorney or the authority you are granting to your agent, you should seek legal advice before signing this form.
DESIGNATION OF AGENT

I, ______________________________________ (name of principal), name the following person as my agent:

Name of agent: ____________________________________________

Agent’s address: ____________________________________________

Agent’s telephone number: __________________________________

DESIGNATION OF SUCCESSOR AGENT(S) (OPTIONAL)

If my agent is unable or unwilling to act for me, I name as my successor agent:

Name of successor agent: ____________________________________

Successor agent’s address: ____________________________________

Successor agent’s telephone number: __________________________

If my successor agent is unable or unwilling to act for me, I name as my 2nd successor agent:

Name of 2nd successor agent: ________________________________

Second successor agent’s address: _____________________________

Second successor agent’s telephone number: ____________________

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 (see Appendix) in the Uniform Power of Attorney for Finances and Property Act in chapter 244 of the Wisconsin statutes:

(INITIAL each subject you want to include in the agent’s general authority.)

- Real property
- Tangible personal property
- Stocks and bonds
- Commodities and options
- Banks and other financial institutions
- Operation of entity or business
- Insurance and annuities
- Estates, trusts, and other beneficial interests
- Claims and litigation
- Personal and family maintenance
- Benefits from governmental programs or civil or military service
- Retirement plans
- Taxes
LIMITATION ON AGENT'S AUTHORITY

An agent who is not my spouse or domestic partner MAY NOT use my property to benefit the agent or a person to whom the agent owes an obligation of support unless I have included that authority in the special instructions.

SPECIAL INSTRUCTIONS (OPTIONAL)

You may give special instructions in the following space

EFFECTIVE DATE

This power of attorney is effective immediately unless I have stated otherwise in the special instructions.

NOMINATION OF GUARDIAN (OPTIONAL)

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

Name of nominee for guardian of my estate: ________________________________

Nominee's address: ______________________________________________________

Nominee's telephone number: ____________________________________________

Name of nominee for guardian of my person: _______________________________

Nominee's address: _____________________________________________________

Nominee's telephone number: ___________________________________________
RELIANCE ON THIS POWER OF ATTORNEY FOR FINANCES AND PROPERTY

Any person, including my agent, may rely upon the validity of this power of attorney or a copy of it unless that person knows that the power of attorney has been terminated or is invalid.

SIGNATURE AND ACKNOWLEDGMENT

Your signature ___________________________ Date ___________________________

Your name printed ___________________________

Your address: ________________________________

Your telephone number: ___________________________

State of: ___________________________ County of: ___________________________

This document was acknowledged before me on

Date ___________________________ by name of principal ___________________________

(Seal, if any)

Signature of notary ___________________________

Name of notary (typed or printed) ___________________________

My commission expires: ___________________________

This document prepared by: ___________________________
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 do all the following:

(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.

(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 the Power of Attorney state otherwise, you must also do all the following:

(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.

(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 all the following:

(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.

(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.

(6) If you are the principal’s domestic partner and your domestic partnership is terminated, 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 Uniform Power of Attorney for Finances and Property Act in Chapter 244 of the Wisconsin Statutes. If you violate the Uniform Power of Attorney for Finances and Property Act in Chapter 244 of the Wisconsin Statutes 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.

OPTIONAL SIGNATURE OF AGENT

I have read and accept the duties and liabilities of the agent as specified in this Power of Attorney.

Agent's signature ___________________________ Date ________________________

Attached:
(1) Agent's certification as to the validity of Power of Attorney for Finances and Property and agent's authority (Optional).
(2) Appendix: Power of Attorney for Finances and Property Statutory Authority Definitions (Optional).
The following optional form may be used by an agent to certify facts concerning a power of attorney for finances and property:

AGENT'S CERTIFICATION AS TO THE VALIDITY OF
POWER OF ATTORNEY FOR FINANCES AND PROPERTY AND AGENT'S AUTHORITY

State of: ____________________________________________
County of: __________________________________________

I, _______________________________________________, (name of agent), certify under penalty of perjury that
_________________________________________________, (name of principal) granted me authority as an agent or
successor agent in a power of attorney dated
__________________________________________________________.

I further certify that to my knowledge:
(1) The principal is alive and has not revoked the power of attorney or my authority to act under the power of
attorney, and the power of attorney and my authority to act under the power of attorney have not
terminated.
(2) If the power of attorney was drafted to become effective upon the happening of an event or contingency,
the event or contingency has occurred.
(3) If I was named as a successor agent, the prior agent is no longer able or willing to serve.
(4) _____________________________________________
   (insert other relevant statements)

SIGNATURE AND ACKNOWLEDGMENT

Agent's signature __________________________________ Date ________________
Agent's name printed ________________________________
Agent's address: ____________________________________
Agent's telephone number: ____________________________

State of: ___________________________________ County of: ____________

This document was acknowledged before me on
Date _______________________ by (name of agent) _______________________

(Seal, if any)

Signature of notary _______________________________________
Name of notary (typed or printed) ___________________________
My commission expires: ____________________________

This document prepared by: ________________________________
APPENDIX
Power of Attorney for Finances and Property
Statutory Authority Definitions

244.44 Real property. 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 do all of the following:

(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 partitioning; 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 a 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 any lawful means 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 by doing any 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 taxes or assessments.

(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, 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) Selling or otherwise disposing of the stocks, bonds, or property.

(b) Exercising or selling an option, right of conversion, or similar right with respect to the stocks, bonds, or property.

(c) 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.

244.45 Tangible personal property. 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 do all of the following:

(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; quit claim; 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 any 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 under 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.

244.47 Commodities and options. 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 do all of the following:

(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.

244.48 Banks and other financial institutions. 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 do all of the following:

(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 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.

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

(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) With respect to an entity or business owned solely by the principal, do all of the following:

(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 its operation.
2. The nature and extent of its business.
3. The methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in its operation.
4. The amount and types of insurance carried.
5. The mode of engaging, compensating, and dealing with its employees and accountants, attorneys, or other advisors.

(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.

244.49 Operation of entity or business. Subject to the terms of a document or an agreement governing an entity or business or an entity or business 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 do all of the following:

(1) Operate, buy, sell, enlarge, reduce, or terminate an ownership interest.
(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) Put additional 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 an entity or business.

(11) Establish the value of an entity or business under a buy-out 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 attempts to recover, in any manner permitted by law, money paid before or after the execution of the power of attorney.

(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.

244.50 Insurance and annuities. 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 do all of the following:

(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 or domestic partner, 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.

244.51 Estates, trusts, and other beneficial interests.

(1) In this section, "estates, trusts, and other beneficial interests" 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.
(2) 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 do all of the following:

(a) Accept, receive, receipt for, sell, assign, pledge, or exchange a share in or payment from an estate, trust, or beneficial interest.

(b) 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 beneficial interest, by litigation or otherwise.

(c) Exercise for the benefit of the principal a presently exercisable general power of appointment held by the principal.

(d) 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.

(e) 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.

(f) Conserve, invest, disburse, or use anything received for an authorized purpose.

(g) 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.

(h) Sign a waiver or consent in a probate matter.

(i) Reject, renounce, disclaim, release, or consent to a reduction in or modification of a share in or payment from an estate, trust, or beneficial interest.

(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 any 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, 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 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.

244.52 Claims and litigation. 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 do all of the following:
244.53 Personal and family maintenance. (1) 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 do all of the following:

(a) Perform the acts necessary to maintain the customary standard of living of the principal, the principal’s spouse or the principal’s domestic partner, and the following individuals, whether living when the power of attorney is executed or later born:

1. The principal’s children.
2. Other individuals legally entitled to be supported by the principal.
3. The individuals whom the principal has customarily supported or indicated the intent to support.

(b) 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.

(c) Provide living quarters for the individuals described in par. (a) by doing any of the following:

1. Purchasing, leasing, or entering into a contract.
2. Paying the operating costs, including interest, amortization payments, repairs, improvements, and taxes, for premises owned by the principal or occupied by those individuals.

(d) 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 par. (a).

(e) Pay expenses for necessary health care and custodial care on behalf of the individuals described in par. (a).

(f) Act as the principal’s personal representative under 42 USC 1320d, the Health Insurance Portability and Accountability Act, 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.

(g) Continue any provision made by the principal for motor vehicles or other means of transportation, including registering, licensing, insuring, and replacing the vehicles, for the individuals described in par. (a).

(h) Maintain credit and debit accounts for the convenience of the individuals described in par. (a) and open new accounts.

(i) 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.

(2) 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.

244.54 Benefits from governmental programs or civil or military service. (1) In this section, “benefits from governmental programs or civil or military service” means any benefit, program or assistance provided under a statute, rule, or regulation, including social security, Medicare, and Medicaid.

(2) 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 do all of the following:

(a) 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 s. 244.53 (1) (a), and for shipment of their household effects.

(b) 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.

(c) Enroll in, apply for, select, reject, change, amend, or discontinue, on the principal’s behalf, a benefit or program.
(d) 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.

(e) 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.

(f) Receive the financial proceeds of a claim described in par. (d) and conserve, invest, disburse, or use for a lawful purpose anything so received.

244.55 Retirement plans. (1) 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 the following plans or accounts:

(a) An individual retirement account under section 408 of the Internal Revenue Code.

(b) A Roth individual retirement account under section 408A of the Internal Revenue Code.

(c) A deemed individual retirement account under section 408 (q) of the Internal Revenue Code.

(d) An annuity or mutual fund custodial account under section 403 (b) of the Internal Revenue Code.

(e) A pension, profit-sharing, stock bonus, or other retirement plan qualified under section 401 (a) of the Internal Revenue Code.

(f) A plan under section 457 (b) of the Internal Revenue Code.

(g) A nonqualified deferred compensation plan under section 409A of the Internal Revenue Code.

(2) 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 do all of the following:

(a) Select the form and timing of payments under a retirement plan and withdraw benefits from a plan.

(b) Make a rollover, including a direct trustee-to-trustee rollover, of benefits from one retirement plan to another.

(c) Establish a retirement plan in the principal's name.

(d) Make contributions to a retirement plan.

(e) Exercise investment powers available under a retirement plan.

(f) Borrow from, sell assets to, or purchase assets from a retirement plan.

244.56 Taxes. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to taxes authorizes the agent to do all of the following:

(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 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 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.

(4) Act for the principal in all tax matters for all periods before the Internal Revenue Service, or other taxing authority.
Instructions to Complete the Power of Attorney for Health Care Form

To Whom It May Concern:

Enclosed is the Power of Attorney for Health Care form you requested. The Power of Attorney for Health Care form makes it possible for adults in Wisconsin to authorize other individuals (called health care agents) to make health care decisions on their behalf should they become incapacitated. It may also be used to make or refuse to make an anatomical gift (donation of all or part of the human body to take effect upon the death of the donor).

Be sure to read all six (6) pages of the form carefully and understand it before you complete and sign it. Talk with those you select as your health care agent and the alternate health care agent about your thoughts and beliefs about medical treatment. Neither the health care agent nor the alternate may be your health care provider, an employee of a health care facility in which you are a patient, or a spouse of any of those persons, unless he or she is also your relative.

Two witnesses are required. Witnesses must be at least 18 years of age, not related to you by blood, marriage, domestic partnership, or adoption, and not directly financially responsible for your health care. A witness cannot be a health care provider who is serving you at the time the document is signed or an employee of the health care provider unless the employee is a chaplain or social worker. A witness cannot be an employee of an inpatient health care facility in which you are a patient, unless the employee is a chaplain or social worker. A witness cannot be your health care agent nor have a claim on any portion of your estate. Valid witnesses acting in good faith are immune from civil or criminal liability.

An original signed form may be kept on file with your physician. A signed Power of Attorney for Health Care form may also be kept in a safe, easily accessible place until needed. You should make relatives and friends aware that you have created a Power of Attorney for Health Care and the location where it is kept. Relatives and friends should also be told whom you select as the health care agent and the alternate. The document may, but is not required to be, filed for safekeeping, for a fee, with the Register in Probate of your county of residence. The fee for filing with the Register in Probate has been set by State Statute at $8.00. A Power of Attorney for Health Care that is an original signed form or is a legible photocopy or electronic facsimile copy is presumed to be valid. If you have both a Power of Attorney for Health Care and a Declaration to Physicians, the provisions of a valid Power of Attorney for Health Care supersede any directly conflicting provisions of a valid Declaration to Physicians.

One copy of the Power of Attorney for Health Care form is available free to anyone who sends a stamped, self-addressed, business-size envelope to: Power of Attorney, Division of Public Health, P.O. Box 2659, Madison, Wisconsin 53701-2659. You may make additional blank copies of the form you receive from the Division of Public Health. The form is also available on the Department of Health Services Web page, https://www.dhs.wisconsin.gov/forms/advdirectives/index.htm. If you have any questions about the availability of the Power of Attorney for Health Care form or obtaining larger quantities of the form, you may contact the Division of Public Health by telephoning 608-266-1251.

Definitions ‘Department’ means the Department of Health Services. ‘Health Care’ means any care, treatment, service, or procedure to maintain, diagnose, or treat an individual’s physical or mental condition. ‘Health care decision’ means an informed decision in the exercise of the right to accept, maintain, discontinue, or refuse health care. ‘Health care facility’ means a facility, as defined in State Statute 647.01(4), or any hospital, nursing home, community-based residential facility, county home, county infirmary, county hospital, county mental health center, tuberculosis sanatorium or other place licensed or approved by the department under State Statutes 49.70, 49.71, 49.72, 50.02, 50.03, 50.35, 51.08, 51.09, 58.06, 252.073 or 252.076 or a facility under s. 45.365, 51.05, 51.06, 233.40, 233.41, 233.42 or 252.10. ‘Health care provider’ means a nurse licensed or permitted under State Statute Chapter 441, a chiropractor licensed under Chapter 446, a dentist licensed under Chapter 447, a physician, podiatrist or physical therapist licensed or an occupational therapist or occupational therapy assistant certified under Chapter 448, a person practicing Christian Science treatment, an optometrist licensed under Chapter 449, a psychologist licensed under...
Chapter 455, a partnership thereof, a corporation thereof that provides health care services, an operational cooperative sickness care plan organized under State Statute 185.981 to 185.985 that directly provides services through salaried employees in its own facility, or a home health agency, as defined by State Statute 50.49 (1) (a). ‘Incapacity’ means the inability to receive and evaluate information effectively or to communicate decisions to such an extent that the individual lacks the capacity to manage his or her health care decisions. ‘Feeding tube’ means a medical tube through which nutrition or hydration is administered into the vein, stomach, nose, mouth or other body opening of the declarant.

Who may sign a Power of Attorney for Health Care? An individual who is of sound mind and has attained age 18 may voluntarily execute a Power of Attorney for Health Care. An individual for whom an adjudication of incompetence and appointment of a guardian of the person is in effect under State Statute Chapter 880 is presumed not to be of sound mind.

Procedure for signing a Power of Attorney for Health Care The principal (person creating the Power of Attorney for Health Care) and the witnesses all must sign the form at the same time.

When does it take effect? Unless otherwise specified in the Power of Attorney for Health Care instrument (form), an individual’s Power of Attorney for Health Care takes effect upon a finding of incapacity by 2 physicians, as defined in State Statute 448.01 (5), or one physician and one licensed psychologist, as defined in State Statute 455.01 (4), who personally examine the principal and sign a statement specifying that the principal has incapacity. Mere old age, eccentricity, or physical disability, either singly or together, is insufficient to make a finding of incapacity. Neither of the individuals who make a finding of incapacity may be a relative of the principal nor have knowledge that he or she is entitled to or has a claim on any portion of the principal’s estate. A copy of the statement, if made, shall be appended to the Power of Attorney for Health Care instrument.

Revocation A principal may revoke his or her Power of Attorney for Health Care and invalidate the Power of Attorney for Health Care instrument at any time by doing any of the following: canceling, defacing, obliterating, burning, tearing or otherwise destroying the Power of Attorney for Health Care instrument or directing another in the presence of the principal to do destroy the Power of Attorney for Health Care instrument; executing a statement, in writing, that is signed and dated by the principal, expressing the principal’s intent to revoke the Power of Attorney for Health Care; verbally expressing the principal’s intent to revoke the Power of Attorney for Health Care in the presence of 2 witnesses; or, executing a subsequent Power of Attorney for Health Care instrument. The principal’s health care provider shall, upon notification of revocation of the principal’s Power of Attorney for Health Care instrument, record in the principal’s medical record the time, date and place of the revocation and the time, date and place, if different, of the notification to the health care provider of the revocation.

Immunities No health care facility or health care provider may be charged with a crime, held civilly liable, or charged with unprofessional conduct for any of the following: certifying incapacity under State Statute 155.05 (2), if the certification is made in good faith based on a thorough examination of the principal; failing to comply with a Power of Attorney for Health Care instrument or the decision of a health care agent, except that failure of a physician to comply constitutes unprofessional conduct if the physician refuses or fails to make a good faith attempt to transfer the principal to another physician who will comply; complying, in the absence of actual knowledge of a revocation, with the terms of a Power of Attorney for Health Care instrument that is in compliance with Chapter 155; complying with the decision of a health care agent that is made under a Power of Attorney for Health Care that is in compliance with Chapter 155; acting contrary to or failing to act on a revocation of a Power of Attorney for Health Care, unless the health care facility or health care provider has actual knowledge of the revocation; or, failing to obtain the health care decision for a principal from the principal’s health care agent, if the health care facility or health care provider has made a reasonable attempt to contact the health care agent and obtain the decision but has been unable to do so. No health care agent may be charged with a crime or held civilly liable for making a decision in good faith under a Power of Attorney for Health Care instrument that is in compliance with Chapter 155. No health care agent who is not the spouse of the principal may be held personally liable for any goods or services purchased or contracted for under a Power of Attorney for Health Care instrument.

General provisions The making of a health care decision on behalf of a principal under the principal’s Power of Attorney for Health Care instrument does not, for any purpose, constitute suicide. No individual may be required to execute a Power of Attorney for Health Care as a condition for receipt of health care or admission to a health care facility. No insurer may refuse to pay for goods or services covered under a principal’s insurance policy solely because the decision to use the goods or services was made by the principal’s health care agent.

Important:
You must keep pages 1-6 of the form together as your executed document. Copies distributed to health care providers, etc. must include pages 1 - 6.
POWER OF ATTORNEY FOR HEALTH CARE DOCUMENT
NOTICE TO PERSON MAKING THIS DOCUMENT

You have the right to make decisions about your health care. No health care may be given to you over your objection, and necessary health care may not be stopped or withheld if you object.

Because your health care providers in some cases may not have had the opportunity to establish a long-term relationship with you, they are often unfamiliar with your beliefs and values and the details of your family relationships. This poses a problem if you become physically or mentally unable to make decisions about your health care.

In order to avoid this problem, you may sign this legal document to specify the person whom you want to make health care decisions for you if you are unable to make those decisions personally. That person is known as your health care agent. You should take some time to discuss your thoughts and beliefs about medical treatment with the person or persons whom you have specified. You may state in this document any types of health care that you do or do not desire, and you may limit the authority of your health care agent. If your health care agent is unaware of your desires with respect to a particular health care decision, he or she is required to determine what would be in your best interests in making the decision.

This is an important legal document. It gives your agent broad powers to make health care decisions for you. It revokes any prior power of attorney for health care that you may have made. If you wish to change your power of attorney for health care, you may revoke this document at any time by destroying it, by directing another person to destroy it in your presence, by signing a written and dated statement or by stating that it is revoked in the presence of two witnesses. If you revoke, you should notify your agent, health care provider(s), and any other person(s) to whom you have given a copy. If your agent is your spouse or your domestic partner and your marriage is annulled or you are divorced or your domestic partnership is terminated after signing this document, the document is invalid.

You may also use this document to make or refuse to make an anatomical gift upon your death. If you use this document to make or refuse to make an anatomical gift, this document revokes any prior record of gift that you may have made. You may revoke or change any anatomical gift that you make by this document by crossing out the anatomical gifts provision in this document.

Do not sign this document unless you clearly understand it. It is suggested that you keep the original of this document on file with your physician.
POWER OF ATTORNEY FOR HEALTH CARE

Document made this__ day of ______________ (month),______ (year).

CREATION OF POWER OF ATTORNEY FOR HEALTH CARE

I, __________________________________________________________________________

(print name, address, and date of birth), being of sound mind, intend by this document to create a power of attorney for health care. My executing this power of attorney for health care is voluntary. Despite the creation of this power of attorney for health care, I expect to be fully informed about and allowed to participate in any health care decision for me, to the extent that I am able. For the purposes of this document, “health care decision” means an informed decision to accept, maintain, discontinue, or refuse any care, treatment, service, or procedure to maintain, diagnose, or treat my physical or mental condition.

In addition, I may, by this document, specify my wishes with respect to making an anatomical gift upon my death.

DESIGNATION OF HEALTH CARE AGENT

If I am no longer able to make health care decisions for myself, due to my incapacity, I hereby designate __________________________________________________________________________

(print name, address and telephone number) to be my health care agent for the purpose of making health care decisions on my behalf. If he or she is ever unable or unwilling to do so, I hereby designate __________________________________________________________________________

(print name, address and telephone number) to be my alternate health care agent for the purpose of making health care decisions on my behalf. Neither my health care agent nor my alternate health care agent whom I have designated is my health care provider, an employee of my health care provider, an employee of a health care facility in which I am a patient or a spouse of any of those persons, unless he or she is also my relative. For purposes of this document, “incapacity” exists if 2 physicians or a physician and a psychologist who have personally examined me sign a statement that specifically expresses their opinion that I have a condition that means that I am unable to receive and evaluate information effectively or to communicate decisions to such an extent that I lack the capacity to manage my health care decisions. A copy of that statement must be attached to this document.

F-00085 (Rev. 06/11)
GENERAL STATEMENT OF AUTHORITY GRANTED

Unless I have specified otherwise in this document, if I ever have incapacity I instruct my health care provider to obtain the health care decision of my health care agent, if I need treatment, for all of my health care and treatment. I have discussed my desires thoroughly with my health care agent and believe that he or she understands my philosophy regarding the health care decisions I would make if I were able. I desire that my wishes be carried out through the authority given to my health care agent under this document.

If I am unable, due to my incapacity, to make a health care decision, my health care agent is instructed to make the health care decision for me, but my health care agent should try to discuss with me any specific proposed health care if I am able to communicate in any manner, including by blinking my eyes. If this communication cannot be made, my health care agent shall base his or her decision on any health care choices that I have expressed prior to the time of the decision. If I have not expressed a health care choice about the health care in question and communication cannot be made, my health care agent shall base his or her health care decision on what he or she believes to be in my best interest.

LIMITATIONS ON MENTAL HEALTH TREATMENT

My health care agent may not admit or commit me on an inpatient basis to an institution for mental diseases, an intermediate care facility for the persons with mental retardation, a state treatment facility, or a treatment facility. My health care agent may not consent to experimental mental health research or psychosurgery, electroconvulsive treatment or drastic mental health treatment procedures for me.

ADMISSION TO NURSING HOMES OR COMMUNITY-BASED RESIDENTIAL FACILITIES

My health care agent may admit me to a nursing home or community-based residential facility for short-term stays for recuperative care or respite care.

If I have checked “Yes” to the following, my health care agent may admit me for a purpose other than recuperative care or respite care, but if I have checked “No” to the following, my health care agent may not so admit me:

1. A nursing home - - ☐ Yes ☐ No

2. A community-based residential facility - - ☐ Yes ☐ No

If I have not checked either “Yes” or “No” immediately above, my health care agent may admit me only for short-term stays for recuperative care or respite care.
PROVISION OF FEEDING TUBE

If I have checked “Yes” to the following, my health care agent may have a feeding tube withheld or withdrawn from me, unless my physician has advised that, in his or her professional judgment, this will cause me pain or will reduce my comfort. If I have checked “No” to the following, my health care agent may not have a feeding tube withheld or withdrawn from me.

My health care agent may not have orally ingested nutrition or hydration withheld or withdrawn from me unless provision of the nutrition or hydration is medically contraindicated.

Withhold or withdraw a feeding tube - - ☐ Yes ☐ No

If I have not checked either “Yes” or “No” immediately above, my health care agent may not have a feeding tube withdrawn from me.

HEALTH CARE DECISIONS FOR PREGNANT WOMEN

If I have checked “Yes” to the following, my health care agent may make health care decisions for me even if my agent knows I am pregnant. If I have checked “No” to the following, my health care agent may not make health care decisions for me if my health care agent knows I am pregnant.

Health care decision if I am pregnant - - ☐ Yes ☐ No

If I have not checked either “Yes” or “No” immediately above, my health care agent may not make health care decisions for me if my health care agent knows I am pregnant.

STATEMENT OF DESIRES, SPECIAL PROVISIONS OR LIMITATIONS

In exercising authority under this document, my health care agent shall act consistently with my following stated desires, if any, and is subject to any special provisions or limitations that I specify. The following are any specific desires, provisions or limitations that I wish to state (add more items if needed):

1. 

2. 

3. 

INSPECTION AND DISCLOSURE OF INFORMATION RELATING TO MY PHYSICAL OR MENTAL HEALTH

Subject to any limitations in this document, my health care agent has the authority to do all of the following:
(a) Request, review, and receive any information, oral or written, regarding my physical or mental health, including medical and hospital records.
(b) Execute on my behalf any documents that may be required in order to obtain this information.
(c) Consent to the disclosure of this information.
(The principal and the witnesses all must sign the document at the same time.)

SIGNATURE OF PRINCIPAL
(Person creating the Power of Attorney for Health Care)

Signature ___________________________ Date ___________________________

(The signing of this document by the principal revokes all previous powers of attorney for health care documents.)

STATEMENT OF WITNESSES

I know the principal personally and I believe him or her to be of sound mind and at least 18 years of age. I believe that his or her execution of this power of attorney for health care is voluntary. I am at least 18 years of age, am not related to the principal by blood, marriage, domestic partnership, or adoption, and am not directly financially responsible for the principal's health care. I am not a health care provider who is serving the principal at this time, an employee of the health care provider, other than a chaplain or a social worker, or an employee, other than a chaplain or a social worker, of an inpatient health care facility in which the declarant is a patient. I am not the principal's health care agent. To the best of my knowledge, I am not entitled to and do not have a claim on the principal's estate.

Witness Number 1
(Print) Name ___________________________ Date ___________________________

Address _____________________________________________

Signature ____________________________________________

Witness Number 2
(Print) Name ___________________________ Date ___________________________

Address _____________________________________________

Signature ____________________________________________

STATEMENT OF HEALTH CARE AGENT AND ALTERNATE HEALTH CARE AGENT

I understand that ___________________________ (name of principal) has designated me to be his or her health care agent or alternate health care agent if he or she is ever found to have incapacity and unable to make health care decisions himself or herself ___________________________ (name of principal) has discussed his or her desires regarding health care decisions with me.

Agent's Signature _______________________________________

Address _____________________________________________

Alternate's Signature __________________________________

Address _____________________________________________
Failure to execute a power of attorney for health care document under chapter 155 of the Wisconsin Statutes creates no presumption about the intent of any individual with regard to his or her health care decisions.

This power of attorney for health care is executed as provided in chapter 155 of the Wisconsin Statutes.

ANATOMICAL GIFTS (optional)

Upon my death:

☐ I wish to donate only the following organs or parts: (specify the organs or parts).

☐ I wish to donate any needed organ or part.

☐ I wish to donate my body for anatomical study if needed.

☐ I refuse to make an anatomical gift. (If this revokes a prior commitment that I have made to make an anatomical gift to a designated donee, I will attempt to notify the donee to which or to whom I agreed to donate.)

Failing to check any of the lines immediately above creates no presumption about my desire to make or refuse to make an anatomical gift.

Signature ___________________________________ Date ____________________