

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



Know all by these Present:

That the undersigned, \_\_\_\_\_, of \_\_\_\_\_  
( Address )

does hereby appoint \_\_\_\_\_, of \_\_\_\_\_  
( Address )

as his/her attorney to receive, endorse, and collect checks payable to the order of the undersigned, drawn on the United States Treasury, and to execute in the name and on behalf of the undersigned, all bonds, indemnities, applications, or other documents, which may be required by law or regulation to secure the issuance of substitutes for such checks, and to give full discharge for same, granting to said attorney full power of substitution and revocation, hereby ratifying and confirming all that said attorney, or his substitute, shall lawfully do or cause to be done by virtue hereof.

WITNESS the signature of the undersigned, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_

(Signature of Grantor)

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

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 231 - READ CAREFULLY**  
**SEE 31 CFR Part 240 for more information**

1(a). This general power of attorney may be used for the endorsement and collection of 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 payment for goods and services.

1(b). This general power of attorney form should not be used by taxpayers and/or their representatives to authorize the Internal Revenue Service to mail tax refund checks to anyone other than the taxpayer. See *26 CFR 601.506(c)*.

1(c). For all other classes of payments (but subject to the limitations concerning the mailing of Internal Revenue refund checks contained in *26 CFR 601.506(c)*), a specific power of attorney (FS Form 232) is required; however, a special power of attorney (FS Form 233) naming an attorney in fact, and reciting that it is not given to carry into effect an assignment of the right to receive the payment, either to the attorney in fact or to any other person, may also be used.

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.

2(c). Notwithstanding the foregoing, persons subject to military jurisdiction may acknowledge powers of attorney before officers specially designated for that purpose pursuant to law.

3. This power of attorney is revoked by the death or incompetence of the grantor and may also 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. 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.