

Chapter 32A.
Powers of Attorney.

Article 1.

Statutory Short Form Power of Attorney.

§ 32A-1. Statutory Short Form of General Power of Attorney.

The use of the following form in the creation of a power of attorney is lawful, and, when used, it shall be construed in accordance with the provisions of this Chapter.

"NOTICE: THE POWERS GRANTED BY THIS DOCUMENT ARE BROAD AND SWEEPING. THEY ARE DEFINED IN CHAPTER 32A OF THE NORTH CAROLINA GENERAL STATUTES WHICH EXPRESSLY PERMITS THE USE OF ANY OTHER OR DIFFERENT FORM OF POWER OF ATTORNEY DESIRED BY THE PARTIES CONCERNED.

State of _____.

County of _____.

I _____, appoint _____ to be my attorney-in-fact, to act in my name in any way which I could act for myself, with respect to the following matters as each of them is defined in Chapter 32A of the North Carolina General Statutes. (DIRECTIONS: Initial the line opposite any one or more of the subdivisions as to which the principal desires to give the attorney-in-fact authority.)

- (1) Real property transactions..... _____
- (2) Personal property transactions _____
- (3) Bond, share, stock, securities and commodity transactions _____
- (4) Banking transactions _____
- (5) Safe deposits _____
- (6) Business operating transactions _____
- (7) Insurance transactions _____
- (8) Estate transactions..... _____
- (9) Personal relationships and affairs..... _____
- (10) Social security and unemployment _____
- (11) Benefits from military service..... _____
- (12) Tax matters..... _____
- (13) Employment of agents..... _____
- (14) Gifts to charities, and to individuals other than the attorney-in-fact..... _____
- (15) Gifts to the named attorney-in-fact _____
- (16) Renunciation of an interest in or power over property to benefit persons other than the attorney-in-fact..... _____
- (17) Renunciation of an interest in or power over property to benefit persons including the attorney-in-fact _____

(If power of substitution and revocation is to be given, add: 'I also give to such person full power to appoint another to act as my attorney-in-fact and full power to revoke such appointment.')

(If period of power of attorney is to be limited, add: "This power terminates ____, __")

(If power of attorney is to be a durable power of attorney under the provision of Article 2 of Chapter 32A and is to continue in effect after the incapacity or mental incompetence of the principal, add: 'This power of attorney shall not be affected by my subsequent incapacity or mental incompetence.')

(If power of attorney is to take effect only after the incapacity or mental incompetence of the principal, add: 'This power of attorney shall become effective after I become incapacitated or mentally incompetent.')

1 (If power of attorney is to be effective to terminate or direct the administration of a
2 custodial trust created under the Uniform Custodial Trust Act, add: 'In the event of my
3 subsequent incapacity or mental incompetence, the attorney-in-fact of this power of attorney
4 shall have the power to terminate or to direct the administration of any custodial trust of which
5 I am the beneficiary.')

6 (If power of attorney is to be effective to determine whether a beneficiary under the
7 Uniform Custodial Trust Act is incapacitated or ceases to be incapacitated, add: 'The
8 attorney-in-fact of this power of attorney shall have the power to determine whether I am
9 incapacitated or whether my incapacity has ceased for the purposes of any custodial trust of
10 which I am the beneficiary.')

11 Dated _____, _____ .

12 _____ (Seal)

13 Signature

14 STATE OF _____ COUNTY OF _____

15 On this _____ day of _____, _____, personally appeared before me, the said
16 named _____ to me known and known to me to be the person described in and who executed
17 the foregoing instrument and he (or she) acknowledged that he (or she) executed the same and
18 being duly sworn by me, made oath that the statements in the foregoing instrument are true.

19 My Commission Expires _____.

20 _____
21 (Signature of Notary Public)

22 Notary Public (Official Seal)"

23
24 (1983, c. 626, s. 1; 1985, c. 162, s. 1; c. 618, s. 1; 1995, c. 331, s. 1; c. 486, s. 2; 2009-48, s.
25 11.)

26
27 **§ 32A-2. Powers conferred by the Statutory Short Form Power of Attorney set out in**
28 **G.S. 32A-1.**

29 The Statutory Short Form Power of Attorney set out in G.S. 32A-1 confers the following
30 powers on the attorney-in-fact named therein:

31 (1) Real Property Transactions. – To lease, purchase, exchange, and acquire,
32 and to agree, bargain, and contract for the lease, purchase, exchange, and
33 acquisition of, and to accept, take, receive, and possess any interest in real
34 property whatsoever, on such terms and conditions, and under such
35 covenants, as said attorney-in-fact shall deem proper; and to maintain,
36 repair, improve, manage, insure, rent, lease, sell, convey, subject to liens,
37 mortgage, subject to deeds of trust, and in any way or manner deal with all
38 or any part of any interest in real property whatsoever, that the principal
39 owns at the time of execution or may thereafter acquire, for under such terms
40 and conditions, and under such covenants, as said attorney-in-fact shall deem
41 proper.

42 (2) Personal Property Transactions. – To lease, purchase, exchange, and acquire,
43 and to agree, bargain, and contract for the lease, purchase, exchange, and
44 acquisition of, and to accept, take, receive, and possess any personal
45 property whatsoever, tangible or intangible, or interest thereto, on such terms
46 and conditions, and under such covenants, as said attorney-in-fact shall deem
47 proper; and to maintain, repair, improve, manage, insure, rent, lease, sell,
48 convey, subject to liens and mortgages, and hypothecate, and in any way or
49 manner deal with all or any part of any personal property whatsoever,
50 tangible or intangible, or any interest therein, that the principal owns at the
51 time of execution or may thereafter acquire, under such terms and

1 conditions, and under such covenants, as said attorney-in-fact shall deem
2 proper.

3 (3) Bond, Share, Stock, Securities and Commodity Transactions. – To request,
4 ask, demand, sue for, recover, collect, receive, and hold and possess any
5 bond, share, instrument of similar character, commodity interest or any
6 instrument with respect thereto together with the interest, dividends,
7 proceeds, or other distributions connected therewith, as now are, or shall
8 hereafter become, owned by, or due, owing payable, or belonging to, the
9 principal at the time of execution or in which the principal may thereafter
10 acquire interest, to have, use, and take all lawful means and equitable and
11 legal remedies, procedures, and writs in the name of the principal for the
12 collection and recovery thereof, and to adjust, sell, compromise, and agree
13 for the same, and to make, execute, and deliver for the principal, all
14 endorsements, acquittances, releases, receipts, or other sufficient discharges
15 for the same.

16 (4) Banking Transaction. – To make, receive, sign, endorse, execute,
17 acknowledge, deliver, and possess checks, drafts, bills of exchange, letters of
18 credit, notes, stock certificates, withdrawal receipts and deposit instruments
19 relating to accounts or deposits in, or certificates of deposit of, banks,
20 savings and loan or other institutions or associations for the principal.

21 (5) Safe Deposits. – To have free access at any time or times to any safe deposit
22 box or vault to which the principal might have access as lessee or owner.

23 (6) Business Operating Transactions. – To conduct, engage in, and transact any
24 and all lawful business of whatever nature or kind for the principal.

25 (7) Insurance Transactions. – To exercise or perform any act, power, duty, right
26 or obligation whatsoever in regard to any contract of life, accident, health,
27 disability or liability insurance or any combination of such insurance
28 procured by or on behalf of the principal prior to execution; and to procure
29 new, different or additional contracts of insurance for the principal and to
30 designate the beneficiary of any such contract of insurance, provided,
31 however, that the agent himself cannot be such beneficiary unless the agent
32 is spouse, child, grandchild, parent, brother or sister of the principal.

33 (8) Estate Transactions. – To request, ask, demand, sue for, recover, collect,
34 receive, and hold and possess all devises, as are, owned by, or due, owing,
35 payable, or belonging to, the principal at the time of execution or in which
36 the principal may thereafter acquire interest, to have, use, and take all lawful
37 means and equitable and legal remedies, procedures, and writs in the name
38 of the principal for the collection and recovery thereof, and to adjust, sell,
39 compromise, and agree for the same, and to make, execute, and deliver for
40 the principal, all endorsements, acquittances, releases, receipts, or other
41 sufficient discharges for the same.

42 (9) Personal Relationships and Affairs. – To do all acts necessary for
43 maintaining the customary standard of living of the principal, the spouse and
44 children, and other dependents of the principal; to provide medical, dental
45 and surgical care, hospitalization and custodial care for the principal, the
46 spouse, and children, and other dependents of the principal; to continue
47 whatever provision has been made by the principal, for the principal, the
48 spouse, and children, and other dependents of the principal, with respect to
49 automobiles, or other means of transportation; to continue whatever charge
50 accounts have been operated by the principal, for the convenience of the
51 principal, the spouse, and children, and other dependents of the principal, to

1 open such new accounts as the attorney-in-fact shall think to be desirable for
2 the accomplishment of any of the purposes enumerated in this section, and to
3 pay the items charged on such accounts by any person authorized or
4 permitted by the principal or the attorney-in-fact to make such charges; to
5 continue the discharge of any services or duties assumed by the principal, to
6 any parent, relative or friend of the principal; to continue payments
7 incidental to the membership or affiliation of the principal in any church,
8 club, society, order or other organization, or to continue contributions
9 thereto.

10 In the event the attorney-in-fact named pursuant to G.S. 32A-1 makes a
11 decision regarding the health care of the principal that is contradictory to a
12 decision made by a health care agent appointed pursuant to Article 3 of this
13 Chapter, the decision of the health care agent shall overrule the decision of
14 the attorney-in-fact.

15 (10) Social Security and Unemployment. – To prepare, execute and file all social
16 security, unemployment insurance and information returns required by the
17 laws of the United States, or of any state or subdivision thereof, or of any
18 foreign government.

19 (11) Benefits from Military Service. – To execute vouchers in the name of the
20 principal for any and all allowances and reimbursements payable by the
21 United States, or subdivision thereof, to the principal, arising from or based
22 upon military service and to receive, to endorse and to collect the proceeds
23 of any check payable to the order of the principal drawn on the treasurer or
24 other fiscal officer or depository of the United States or subdivision thereof;
25 to take possession and to order the removal and shipment, of any property of
26 the principal from any post, warehouse, depot, dock or other place of storage
27 or safekeeping, either governmental or private, to execute and to deliver any
28 release, voucher, receipt, bill of lading, shipping ticket, certificate or other
29 instrument which the agent shall think to be desirable or necessary for such
30 purpose; to prepare, to file and to prosecute the claim of the principal to any
31 benefit or assistance, financial or otherwise, to which the principal is, or
32 claims to be, entitled, under the provisions of any statute or regulation
33 existing at the creation of the agency or thereafter enacted by the United
34 States or by any state or by any subdivision thereof, or by any foreign
35 government, which benefit or assistance arises from or is based upon
36 military service performed prior to or after execution.

37 (12) Tax matters. – To prepare, execute, verify and file in the name of the
38 principal and on behalf of the principal any and all types of tax returns,
39 amended returns, declaration of estimated tax, report, protest, application for
40 correction of assessed valuation of real or other property, appeal, brief, claim
41 for refund, or petition, including petition to the Tax Court of the United
42 States, in connection with any tax imposed or proposed to be imposed by
43 any government, or claimed, levied or assessed by any government, and to
44 pay any such tax and to obtain any extension of time for any of the
45 foregoing; to execute waivers or consents agreeing to a later determination
46 and assessment of taxes than is provided by any statute of limitations; to
47 execute waivers of restriction on the assessment and collection of deficiency
48 in any tax; to execute closing agreements and all other documents,
49 instruments and papers relating to any tax liability of any sort; to institute
50 and carry on through counsel any proceeding in connection with determining
51 or contesting any such tax or to recover any tax paid or to resist any claim

1 for additional tax on any proposed assessment or levy thereof; and to enter
2 into any agreements or stipulations for compromise or other adjustments or
3 disposition of any tax.

4 (13) Employment of Agents. – To employ agents such as legal counsel,
5 accountants or other professional representation as may be appropriate and
6 to grant such agents such powers of attorney or other appropriate
7 authorization as may be required in connection with such representation or
8 by the Internal Revenue Service or other governmental authority.

9 (14) Gifts to Charities, and to Individuals Other Than the Attorney-In-Fact. –

10 a. Except as provided in G.S. 32A-2(14)b., to make gifts of any of the
11 principal's property to any individual other than the attorney-in-fact
12 or to any organization described in sections 170(c) and 2522(a) of the
13 Internal Revenue Code or corresponding future provisions of federal
14 tax law, or both, in accordance with the principal's personal history
15 of making or joining in the making of lifetime gifts. As used in this
16 subdivision "Internal Revenue Code" means the "Code" as defined in
17 G.S. 105-228.90.

18 b. Except as provided in G.S. 32A-2(14)c., or unless gifts are expressly
19 authorized by the power of attorney under G.S. 32A-2(15), a power
20 described in G.S. 32A-2(14)a. may not be exercised by the
21 attorney-in-fact in favor of the attorney-in-fact or the estate,
22 creditors, or creditors of the estate of the attorney-in-fact.

23 c. If the power described in G.S. 32A-2(14)a. is conferred upon two or
24 more attorneys-in-fact, it may be exercised by the attorney-in-fact or
25 attorneys-in-fact who are not disqualified by G.S. 32A-2(14)b. from
26 exercising the power of appointment as if they were the only
27 attorney-in-fact or attorneys-in-fact.

28 d. An attorney-in-fact expressly authorized by this section to make gifts
29 of the principal's property may elect to request the clerk of the
30 superior court to issue an order to make a gift of the property of the
31 principal.

32 (15) Gifts to the Named Attorney-In-Fact. – To make gifts to the attorney-in-fact
33 named in the power of attorney or the estate, creditors, or creditors of the
34 estate of the attorney-in-fact, in accordance with the principal's personal
35 history of making or joining in the making of lifetime gifts.

36 (16) Renunciation of an interest in or power over property to benefit persons
37 other than the attorney-in-fact. – To renounce, in accordance with Chapter
38 31B of the General Statutes, an interest in or power over property, including
39 a power of appointment, to benefit persons other than the attorney-in-fact or
40 the estate, creditors, or the creditors of the estate of the attorney-in-fact, or
41 an individual to whom the attorney-in-fact owes a legal obligation of
42 support.

43 (17) Renunciation of an interest in or power over property to benefit persons
44 including the attorney-in-fact. – To renounce, in accordance with Chapter
45 31B of the General Statutes, an interest in or power over property, including
46 a power of appointment, to benefit persons including the attorney-in-fact, or
47 the estate, creditors, or the creditors of the estate of the attorney-in-fact, or
48 an individual to whom the attorney-in-fact owes a legal obligation of
49 support. (1983, c. 626, s. 1; 1985, c. 618, s. 2; 1987, c. 77, s. 1; 1991, c. 639,
50 s. 2; 1995, c. 331, ss. 2-4; 1999-385, ss. 1, 2; 2001-413, s. 5.1; 2009-48, s.
51 12; 2011-284, s. 36.)

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§ 32A-3. Provisions not exclusive; reference to Chapter 32B; limitations on authority.

(a) The provisions of this Article are not exclusive and shall not bar the use of any other or different form of power of attorney desired by the parties concerned.

(b) A power of attorney under the provisions of this Article may refer to Chapter 32B as the same is set out in Chapter 626 of the 1983 Session Laws.

(c) Notwithstanding any other provision of this Chapter, no attorney-in-fact may exercise powers described in G.S. 36C-6-602.1(a) to alter the designation of beneficiaries to receive property on the settlor's death under the settlor's existing estate plan. This subsection shall not impair the authority of an attorney-in-fact to make gifts of the principal's property, as provided in Articles 2A and 2B of this Chapter. (1983, c. 626, s. 1; 1985, c. 609, s. 4; 2007-106, s. 1.1.)

§§ 32A-4 through 32A-7. Reserved for future codification purposes.