



**KEVIN C. KARNES**  
**CLERK OF THE COURT**  
**& COMPTROLLER**  
LEE COUNTY, FLORIDA

**TOURIST DEVELOPMENT TAX - POWER OF ATTORNEY**

Name and address of taxpayer(s). (Enter both husband's and wife's name if attorney(s)-in-fact is representing both of them.)

Hereby appoints (name, address, and telephone number of appointee(s)):

as attorney(s)-in-fact to represent the taxpayer(s) before the Clerk of Circuit Court, Lee County, Florida, with respect to (specify tax matters and years or periods):

Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and the power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters: (Draw a line through any of the following which are not granted.)

To inspect the tax returns.

To receive notices, assessments, determinations, redeterminations, tax forms, billings, refunds, communications and correspondence containing confidential information.

To represent the taxpayer(s) at conferences.

To execute waivers extending the statutory period for assessment or collection of taxes.

Other acts \_\_\_\_\_

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (name and address).

This Power of Attorney revokes all prior Powers of Attorney on file with the Clerk of Circuit Court, Lee County, Florida, with respect to the same matters and years or periods covered by this instrument, except the following: (Specify to whom granted, date, and address, or refer to attached copies of prior powers of attorney)

Signature of or for taxpayer(s)

I understand that the execution of this Power of Attorney does not relieve me of personal responsibility for correctly and timely reporting and paying taxes, or from the penalties for failure to do so, all as provided for under Lee County tax law.

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer. If attorney(s)-in-fact is representing husband and wife, both must sign this Power of Attorney

\_\_\_\_\_  
Taxpayer Signature(s)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Witness #1)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Witness #2)

\_\_\_\_\_  
Date

**Notary Public** I hereby certify that on this day, month and year the above signed, before me personally appeared and presented official identification documentation.

Witness my signature and official seal in this city of \_\_\_\_\_ on this date of \_\_\_\_\_ (dd/mm/yy)

Notary Public stamp, signature, and printed name \_\_\_\_\_



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**POWER OF ATTORNEY REQUIREMENTS**

A Power of Attorney, or other written authorization executed by the taxpayer, is required by the Clerk of Circuit Court, Lee County, Florida, in order for the taxpayer's representative to perform on behalf of the taxpayer one or more of the following acts:

1. To inspect confidential information (example: tax returns, audit reports).
2. To receive notices, assessments, determinations, redeterminations, tax forms, billings, refunds, communications and correspondence containing confidential information.
3. To represent the taxpayer at conferences.
4. To execute a waiver to extend the statutory period for assessment or collection of tax.
5. To execute any other waivers or agreements on behalf of the taxpayer.

**This Power of Attorney requirement applies to Lee County Tourist Development tax matters of individuals, partnerships and corporations.**

**Exceptions to Power of Attorney Requirements:**

1. A Power of Attorney is not required for the taxpayer's representative to inspect confidential information or to represent the taxpayer at conferences, if he is accompanied by the taxpayer or, if a corporation, by an officer or authorized employee of the corporation.
2. Generally, a Power of Attorney is not required in the case of a trustee, receiver, guardian administrator or executor of an estate, or a representative appointed by a court.

**Filing Power of Attorney:**

1. One copy of a Power of Attorney is required to be filed with the Clerk of Circuit Court, Lee County, Florida.
2. One copy of a Power of Attorney must be filed in each office of Lee County in which the representative, in connection with the matter under consideration, desires to perform one or more of the acts enumerated in Section 1 above.