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upon receipt of a copy of such agreement according to the terms of the power of attorney.

[56 FR 24009, May 28, 1991]

§ 601.509 Power of attorney not required in cases docketed in the Tax Court of the United States.

The petitioner and the Commissioner of Internal Revenue stand in the position of parties litigant before a judicial body in a case docketed in the Tax Court of the United States. The Tax Court has its own rules of practice and procedure and its own rules respecting admission to practice before it. Accordingly, a power of attorney is not required to be submitted by an attorney of record in a case which is docketed in the Tax Court. Correspondence in connection with cases docketed in the Tax Court will be addressed to counsel of record before the Court. However, a power of attorney is required to be submitted by an individual other than the attorney of record in any matter before the Internal Revenue Service concerning a docketed case.

[56 FR 24009, May 8, 1991]

REQUIREMENTS FOR ALCOHOL, TOBACCO, AND FIREARMS ACTIVITIES

§ 601.521 Requirements for conference and representation in conference.

Any person desiring a conference in the office of the regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms of his region or of the Director, Bureau of Alcohol, Tobacco, and Firearms, in Washington, DC, relative to any matter arising in connection with his operations, will be accorded such a conference upon request. No formal requirements are prescribed for such conference. Where an industry member or other person is to be represented in conference, the representative must be recognized to practice as provided in paragraph (b) of § 601.502. When a representative presents himself on behalf of an industry member or other person for the initial meeting in the office of an regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms or of the Director, Bureau of Alcohol, Tobacco, and Firearms, he must submit evidence of recognition; or he should state in his first letter or other written communication with such office whether he is recognized to practice, and should enclose evidence of such recognition. In the case of a qualified attorney or a qualified certified public accountant, the filing of the applicable written declaration described in paragraphs (b)(1) (i) and (ii) of § 601.502 shall constitute evidence of recognition. In the case of an enrollee, the filing of a notification, stating that he is enrolled to practice and giving his enrollment number or the expiration date of his enrollment card, shall constitute evidence of recognition.

[34 FR 6432, Apr. 12, 1969, as amended at 45 FR 7259, Feb. 1, 1980]

§ 601.522 Power of attorney.

Except as otherwise provided in this section, a power of attorney, or copy thereof, will be required for a representative of a principal (a) to perform the acts specified in paragraph (c)(1) of § 601.502; or (b) to sign any application, bond, notice, return, report, or other document required by, or provided for in, regulations issued pursuant to chapter 51 (Distilled Spirits, Wines, and Beer), Chapter 52 (Cigars, Cigarettes, and Cigarette Papers and Tubes), and chapter 53 (Machine Guns, Destructive Devices, and Certain Other Firearms), Internal Revenue Code, title 1 of the Gun Control Act of 1968, or the Federal Alcohol Administration Act, which is filed with or acted on by (1) the office of a regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms, or (2) the Director, Bureau of Alcohol, Tobacco, and Firearms. The power of attorney may be executed on Form 1534, copies of which may be obtained from the regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms. A power of attorney will not be required for a person authorized to sign on behalf of the principal by articles of incorporation, bylaws, or a board of directors, where an acceptable copy of such authorization is on file in the office of the regional regulatory administrator or of the Director. A power of attorney filed under the provisions of this section may cover one or more acts for which a power of attorney is required and will continue in effect

with respect to such acts until revoked as provided in § 601.526. The exceptions to the requirements for a power of attorney contained in paragraph (c) (3) and (4) of § 601.502 are applicable to powers of attorney under this section.

[34 FR 14603, Sept. 19, 1969, as amended at 45 FR 7259, Feb. 1, 1980]

§ 601.523 Tax information authorization.

Where any of the acts specified in paragraph (c)(2)(i) of § 601.502 are to be performed by a representative, and a power of attorney for such representative has not been filed, a tax information authorization, or copy thereof, will be required. The authorization may be executed on Form 1534–A, copies of which may be obtained from the regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms. Such authorization may cover one or more of the acts for which a tax information authorization is required and will continue in effect with respect to such acts until revoked as provided in § 601.526. The exceptions to the requirements for a tax information authorization, provided in paragraphs (c) (3) and (4) of § 601.502, are applicable to such authorizations under this section.

[34 FR 6432, Apr. 12, 1969]

§ 601.524 Execution and filing powers of attorney and tax information authorizations.

(a) *Time of filing.* A copy of the power of attorney must be filed in each office (that is, office of a regional regulatory administrator and Office of the Director, Bureau of Alcohol, Tobacco, and Firearms), in which a document specified in § 601.522, covered by the power of attorney, is required to be filed, or in which the representative desires to perform one or more of the acts enumerated in paragraph (c)(1) of § 601.502. If a power of attorney covering an act otherwise requiring the filing of a tax information authorization has not been filed, a copy of the tax information authorization must be filed in each office in which the representative inspects or receives confidential information, or, where acts requiring a power of attorney or a tax information authorization are handled by correspondence, the representative should enclose a copy of the power or authorization with the initial correspondence. However, where a power of attorney or tax information authorization is on file with the regional regulatory administrator in the Bureau of Alcohol, Tobacco, and Firearms, an additional copy thereof will not be required in the office of the regional counsel of the same region.

(b) *Execution.* The power of attorney required by § 601.522, or tax information authorization required by § 601.523, shall be executed in the manner prescribed in paragraph (b) of § 601.504; shall indicate all acts to which it relates; should contain the mailing address of the representative; and, if more than one representative is authorized to perform the same acts on behalf of the industry member or other person, a designation as to which representative is to receive notices and other written communications. For rules relating to the mailing of notices or other written communications to a representative, see § 601.506.

(c) *Attestation and corporate seal.* In the case of a corporation, a power of attorney filed with an officer of the Bureau of Alcohol, Tobacco, and Firearms must be attested by the secretary and the corporate seal must be affixed. If the officer who signs the power of attorney is also the secretary, another officer of the corporation, preferably the president, vice president, or treasurer, must also sign the power of attorney so that two different individuals' signatures appear thereon. If the corporation has no seal, a certified copy of a resolution duly passed on by the board of directors of the corporation authorizing the execution of powers of attorney should be attached.

(d) *Acknowledgment.* A power of attorney filed with an office of the Bureau of Alcohol, Tobacco, and Firearms must be acknowledged, witnessed, or certified as provided in paragraph (d) of § 601.504.

[32 FR 15990, Nov. 22, 1967, as amended at 34 FR 6432, Apr. 12, 1969; 45 FR 7259, Feb. 1, 1980]

§ 601.525 Certification of copies of documents.

The provisions of paragraph (e) of § 601.504 with respect to certification of