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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