{[ClientName]}

I, {[ClientName]}, do hereby constitute and appoint Agent as my attorney-in-fact{[if DPOAType == "Contingent"]}. … such person is hereinafter called “my Agent.”{[elseif DPOAType == "Hybrid"]}.{[endif]}

{[if DPOAType == "Hybrid"]}

If Agent shall die or shall become incapable …

{[endif]}

**Revocation of Prior General Powers of Attorney.** I hereby revoke any prior general powers of attorney executed by me.

{[if DPOAType == "Contingent"]}

**Durable Power; Contingency**. Pursuant to Code Annotated section ….

{[elseif DPOAType == "Hybrid"]}

**Durable Power**. Pursuant to Code Annotated section …, this power of attorney shall not be affected by subsequent disability or incapacity of the principal.

{[endif]}

1. **Create Revocable Management Trust For My Lifetime**. To create, amend, revoke, or terminate an inter vivos revocable trust for the lifetime management of any of my property for my benefit, and that provides for the remainder interest therein at my death to be paid over to my {[if DPOAType == "Contingent"]}heirs-at-law or trust(s) for their benefit{[elseif DPOAType == "Hybrid"]}probate estate{[endif]}, and that grants the trustee(s)…

{[if DPOAType == "Hybrid"]}

1. **Make Gifts to Spouse**. To make gifts to my spouse that would qualify for a marital deduction under Section…

{[endif]}

1. **Make Annual Exclusion Gifts**. To make annual gifts up to an amount per person equal to… any one or more of the following: my spouse{[if DPOAType == "Contingent"]}, if I am married,{[endif]} and any lineal descendant of {[if DPOAType == "Contingent"]}either of my parents{[elseif DPOAType == "Hybrid"]}mine{[endif]}, it being my intention that, …