# Power of Attorney – Article

## Authorize Someone to Act on Your Behalf

A Power of Attorney (POA) is a legal document that you (as the "principal") create. It gives another person (your agent, or "attorney-in-fact") the legal authority to act on your behalf. You can give your agent broad, ongoing powers, such as handling all of your finances, or limit him/her to specific actions and dates, for example selling your car while you are away. Your agent may not represent you in court. He or she may not write, change, or revoke your will.

### Basic Types of Powers of Attorney

- **General Financial Power of Attorney:** permits the agent to transact any or all business, other than health care, for the principal.
- **Durable Financial Power of Attorney:** remains active if the principal becomes incapacitated.
- **Durable Power of Attorney for Health Care**: sometimes called Health Care Power of Attorney, which California combines with a living will to create an Advance Health Care Directive.
- **Limited (or Special) Power of Attorney:** used to allow an agent to perform specific tasks. A common example is a POA for childcare, which allows the agent to make decisions in place of the parents about school or health care for the children. Incarcerated persons may need one or more POAs for this and other specific tasks of limited duration.
- **Military Power of Attorney:** Federal law makes special provisions for the drafting of powers of attorney for military personnel, who should contact their Armed Services Legal Assistance Office (https://www.militaryonesource.mil/financial-legal/legal/other-legal-issues/power-of-attorney-basics) for information.
- **Financial Institution Power of Attorney:** some banks and other financial institutions (such as CalPERS and the IRS) require that you use their own forms.

### Self-Help

**Living Wills and Powers of Attorney for California** KFC 110.Z9 I78 (Self-Help)

Step-by-step instructions for creating financial and healthcare powers of attorney.

Electronic Access: From any computer (library or home) via the Legal Information Reference Center. Instructions are available on our website. (https://saclaw.org/updated-nolo-instructions2025/)

**California Power of Attorney Handbook: with Forms** KFC 110 .Z9 T35 (Self-Help)
Includes Child Care Power of Attorney.

**Davenport's California Wills and Estate Planning Legal Forms Booklet**
KFC 110 .Z9 R87 (Self-Help)
This book has forms only and includes: California Statutory Will, Advance Health Care Directive, California Statutory Form Power of Attorney, Authorization to Consent to Medical Treatment of a Minor, Power of Attorney for Care of Child, Caregiver's Authorization Affidavit.

**Power of Attorney Handbook** KF 1347.Z9 H35 (Self-Help)
Law summaries and forms for all states; models of related forms, such as the "Affidavit of the Attorney-in-Fact," for third parties who request it for assurance that the document is valid. Forms are available on an accompanying CD.

## Practice Guides

**California Legal Forms Transaction Guide** KFC 68 .C32 (Ready Reference)
Vol. 31, Chapter 98, *Powers of Attorney*. Provides interpretation of the law, procedures for working with these documents, and language for drafting many specific powers.
Electronic access: On the Law Library's computers, using *Lexis Advance.*

**California Powers of Attorney and Health Care Directives** KFC 110 .Z9 C35 (CA Treatises)
Attorneys use this comprehensive source for legal interpretation and form drafting.
Electronic access: On the Law Library's computers, using *Onlaw*.

**West's California Code Forms, with Practice Commentaries: Probate** KFC 30 .W482 P76 (Compact) Classified to and for use with West's Annotated California Codes. *Division 4.5. Powers Of Attorney,* and *Division 4.7. Health Care Decisions*. Includes annotations on the statutory language and forms.

## Forms and Examples

Most of the books listed above supply either print or electronic access to sample or model forms, which may then be changed to reflect your particular circumstances. California Probate Code §4401 supplies “legally sufficient” language you can use for your own Durable Power of Attorney. California Probate Code §4701 supplies “legally sufficient” language you can use for your own Advance Health Care Directive. If you believe either of these “Uniform Statutory” forms is sufficient for your needs, you can use the customizable, and downloadable examples on our Legal Forms page (https://saclaw.org/legal-forms/) .

## Statutes

California’s Probate Code §4000 through §4545 (http://leginfo.legislature.ca.gov/faces/codes_displayexpandedbranch.xhtml?tocCode=PROB&division=4.5.&title=&part=&chapter=&article=) contain the California Power of Attorney Law, and outline the responsibilities of both the principal and the agent. This statutory form can be found in California Probate Code §4401, although it is not available in the web version of the code.

California’s Probate Code §4600 through §4806 (http://leginfo.legislature.ca.gov/faces/codes_displayexpandedbranch.xhtml?tocCode=PROB&division=4.7.&title=&part=&chapter=&article=) contain California’s Durable Power of Attorney for Health Care Law. The Advanced Healthcare Directive form can be found in Probate Code §4701 and is available on the web version of the Code.

Alternatively, use the printed code volumes on the shelf at the law library or access the code and forms electronically on the Law Library’s public computers.

**Deering’s California Code Annotated. Probate.** KFC 30 .5 .D4 P76
Electronic Access: On the Law Library’s computers using *Lexis Advance*.

**West’s Annotated California Codes. Probate.** KFC 30 .W48 P76 (Historical)

## Websites

The websites listed below provide additional information and various forms for many unique situations.

**California Department of Motor Vehicles** Power of Attorney (https://www.dmv.ca.gov/portal/file/power-of-attorney-reg-260-pdf/) attorney-reg-260-pdf/)

This Power of Attorney form needs to be completed when appointing a person or company to act as an attorney-in-fact, to sign papers and documents that may be necessary in order to secure California registration of or to transfer in the identified vehicle or vessel.

**California Franchise Tax Board (FTB) Power of Attorney (https://www.ftb.ca.gov/tax-pros/power-of-attorney/index.html)**

The Power of Attorney Declaration is an FTB legal document that allows taxpayers to grant a specific person (a POA representative) permission to obtain their confidential information and/or represent that taxpayer on FTB matter. This website provides detailed instructions on submitting, retaining, or revoking a POA Declaration.

**California Secretary of State. Advanced Healthcare Directive Registry**

**(http://www.sos.ca.gov/registries/advance-health-care-directive-registry/)**

The Secretary of State maintains the Advance Health Care Directive Registry as required by Probate Code §4800 (http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PROB&sectionNum=4800.) which allows a person who has executed an advance health care directive to register information regarding the directive with the Secretary of State. This website includes forms, regulations and more.

**CalPERS Power of Attorney Form (http://www.calpers.ca.gov/page/active-members/retirement-benefits/service-disability-retirement/power-of-attorney)**

The CalPERS Power of Attorney is a special power of attorney because it only authorizes your attorney-in-fact to handle your CalPERS retirement affairs.

*CalPERS Special Power of Attorney* (https://www.calpers.ca.gov/docs/forms-publications/special-power-attorney-pub.pdf) is a 18 page booklet providing guidance on completing, changing or terminating this special POA with the form.

**Caring for Another's Child: Caregivers Authorization Affidavit**

**(https://saclaw.org/articles/caregivers-authorization-affidavit-edl/)**

This article from the Law Library offers a brief discussion about an affidavit that can be used to care for and make decisions for a child without establishing a formal guardianship. It provides links to sources of additional information and to the Caregivers Authorization Affidavit form (https://selfhelp.courts.ca.gov/sites/default/files/2026-01/CaregiversAuthorizationAffidavit.pdf) available from the Judicial Council's self-help website.

**Coalition for Compassionate Care of California (https://coalitionccc.org/)**

Coalition for Compassionate Care of California is a statewide collaborative of more than 50 organizations representing healthcare providers, consumers and state agencies committed to improving end-of-life care for Californians. Forms and resources available to help you and your loved ones document your wishes for end-of-life care, and to designate a surrogate decision-maker in the event that you are unable to advocate for yourself. Information is provided in a variety of languages. CCCC shares many useful resources at "Advance Care Planning Tools and Resources (https://coalitionccc.org/CCCC/CCCC/Resources/Advance-Care-Planning-Tools-and-Resources.aspx) ."

**Family Caregiver Alliance: National Center on Caregiving (https://www.caregiver.org/advance-health-care-directives-and-polst)**

This non-profit organization provides an FAQ on Advance Health Care Directives.

**Internal Revenue Service Form 2848 Power of Attorney and Declaration of Representative (https://www.irs.gov/forms-pubs/about-form-2848)**

The IRS Form 2848 Power of Attorney and Declaration of Representative is used authorize an individual to represent you before the IRS for tax matters. This website provides the form and instructions.