

GENERAL DURABLE POWER OF ATTORNEY

I. GRANT OF AUTHORITY

I, **ADAM KIRSCHNER** of 6840 Swan Lane Schererville, Lake County, Indiana, Social Security Number ~~317-1-8085~~ ⁹²⁰⁰⁷⁰⁴⁹²⁴⁶ do hereby designate my wife, **MARY JANE KIRSCHNER**, my true and lawful attorney in fact, or agent, and confer upon said attorney the authority under I.C. 30-5-5 to:

1. **TAXES.** Receive confidential information; to prepare, sign and file tax return forms 1040, 1040X, IT40 and IT40X; and to at any time perform any and all other acts before the taxing authorities of any jurisdiction, including specifically the execution of Internal Revenue Forms 2848 and 8821, the Indiana Department of Revenue Power of Attorney Form 48 (or any successors thereto), and such other authorization forms as may be necessary to carry out the purposes of this delegation of authority.
2. **REAL PROPERTY.** I presently own real property, commonly known as 6844 Swan Lane, Schererville, Lake County, Indiana whose legal description is as follows:
Lot 516, Foxwood Estates Unit 8 to the Town of Schererville, as recorded in Plat Book 76 in the Office of the Recorder of Lake County
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3. **TANGIBLE PERSONAL PROPERTY.** Represent me in tangible personal property transactions.
4. **BOND, SHARE, AND COMMODITY.** Represent me in bond, share and commodity transactions excluding any authority to purchase puts, calls or commodities or to purchase any security on margin. This authority shall include the power to purchase United States Government obligations which are redeemable at par value in payment of estate taxes imposed by the United State Government.
5. **BANKING.** Represent me in banking transactions.
6. **BUSINESS.** Represent me in business operating transactions.
7. **INSURANCE.** Represent me in insurance transactions, excluding the right to change the beneficiary of any policy insuring my life.
8. **BENEFICIARY.** Represent me in beneficiary transactions.
9. **GIFTS.** Represent me in gift transactions; however, this authority shall exclude the power to make gifts to any person other than my spouse in excess of the amount excluded from gifts under 2503(b) of the Internal Revenue Code of 1986, as amended, or any successor thereto. My attorney in fact shall not be authorized to make gifts to charities except in satisfaction of a written pledge made by me. My attorney in fact shall not be authorized to make gifts to a person not a descendent of mine or beneficiary under my Last Will and Testament, or the spouse of such descendent or beneficiary.
10. **FIDUCIARY.** Represent me in fiduciary transactions.
11. **CLAIMS AND LITIGATION.** Represent me with respect to claims and litigation.
12. **FAMILY MAINTENANCE.** Represent me with respect to family maintenance.
13. **RECORDS, REPORTS, AND STATEMENTS.** Represent me with respect to records, reports and statements.
14. **ESTATE TRANSACTIONS.** Represent me with respect to estate transactions.
15. **HEALTH CARE.** Represent me with respect to health care, including the withholding or withdrawal of health care in accordance with I.C. 16-34-4, I.C. 30-5-5-16 and as enumerated in my Appointment of Health Care Representative.

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LAKE COUNTY AUDITOR

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16. **DELEGATING AUTHORITY.** Delegate in writing all or any of the authority granted herein.
17. **ALL OTHER MATTERS.** And have general authority with respect to all other matters, to perform any and all acts and execute any and all documents not herein excluded the same as I might do if I then present and competent.

I hereby ratify and confirm all that my said attorney in fact or agent shall do by virtue hereof.

II. REVOCATION

I hereby reserve the right of revocation; however, this Power of Attorney shall continue in full force and effect until I have executed a written revocation hereof.

All powers of attorney not applicable to a specific property interest owned by me and identified in the power of attorney executed by me prior to the date of this power of attorney are revoked. This power of attorney supersedes all powers of attorney not revoked.

III. CONSERVATOR

Should it become necessary that protective proceedings be commenced, or that a conservator, guardian of my estate, or guardian of my person be appointed, I hereby appoint my attorney in fact to act in said capacity pursuant to the foregoing provisions of this Power of Attorney to serve as guardian to have responsibility for the care, custody and management of my property and, to have responsibility for the care, custody and supervision of my physical person.

IV. EFFECTIVE DATE

This **General Durable Power of Attorney** shall become effective on the date this document is executed by me in the presence of a Notary Public

V. INCAPACITY

This Power of Attorney shall not be affected by my incompetence.

VI. EXPENSES

My attorney in fact may be reimbursed for expenses but shall not be entitled to a fee for services provided.

VII. SUCCESSOR ATTORNEY IN FACT

- (a) Any attorney-in-fact hereunder shall be considered to fail to serve, or cease to serve, when:
 - (1) the attorney-in-fact dies; or
 - (2) the attorney-in-fact resigns; or
 - (3) the attorney-in-fact is adjudged incapacitated by a court; or
 - (4) the attorney-in-fact cannot be located upon reasonable inquiry; or
 - (5) a physician familiar with the condition of the current attorney-in-fact certifies in writing to the immediate successor attorney-in-fact that the current attorney-in-fact is unable to transact a significant part of the business required under this Power of Attorney.

- (b)(1) The death of any attorney-in-fact hereunder may be established by the affidavit of any

person named as an attorney-in-fact hereunder; however, this is not intended to be the exclusive means for establishment of the death of any attorney-in-fact hereunder.

(2) The resignation of any attorney-in-fact hereunder may be established by a written document bearing such attorney-in-fact's notarized signature to that effect; however, this is not intended to be the exclusive means for establishment of the resignation of any attorney-in-fact hereunder.

(3) The inability to locate any attorney-in-fact hereunder upon reasonable inquiry may be established by the affidavit of any person named as an attorney-in-fact hereunder; however, this is not intended to be the exclusive means for establishment of the inability to locate any attorney-in-fact hereunder upon reasonable inquiry

(c) In the event my wife, **MARY JANE KIRSCHNER**, fails to serve, or ceases to serve, as my attorney-in-fact, the appointment of my , as my successor attorney-in-fact shall become absolutely the same as if my wife, **MARY JANE KIRSCHNER**, had not been appointed. In such event, the authority of my daughter, **BARBARA L. RANFRANZ** shall continue and be exclusive even if my wife, **MARY JANE KIRSCHNER**, shall reappear after establishment that she could not be located upon reasonable inquiry or if she is subsequently able to transact business.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, on February 16 2000.



ADAM KIRSCHNER

STATE OF INDIANA)

COUNTY OF LAKE)

SS:

This Document is the property of the Lake County Recorder!

Before me, a Notary Public in and for said County and State personally appeared **ADAM KIRSCHNER** who acknowledged the execution of the foregoing Power of Attorney.

WITNESS MY HAND AND NOTARIAL SEAL on February 16 2000.



Robert H. Bahner, Notary Public

My Commission Expires: May 27, 2001

My County of Residence: Lake

This Instrument prepared by:
Robert H. Bahner, #10766-45
Attorney at Law
8642 Beech Avenue
Munster, Indiana 46321
(219) 923-1294



"I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law." Chris Burk