



**CITY AND COUNTY OF SAN FRANCISCO
Office of the Treasurer and Tax Collector
Authorization To Be Included In Combined Filings
(Power of Attorney) – Form POA-2**

Name of Member of Combined Group			SF Bus. Account. No.	
Address (suite, room, PO Box, or PMB no.)			FEIN	CA SOS No.
City	State	ZIP code	Telephone No. () -	Fax No. () -

The member entity named above (the “member”) authorizes the key filer named below to include the member in combined filings with respect to the business registration certificate application and renewal, the Gross Receipts Tax, and the Payroll Expense Tax. By signing this authorization, the member agrees to the General Terms below.

Name of Key Filer	SF Bus. Account. No.
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Under penalty of perjury, I declare that the member named above has authorized me to sign this form on its behalf, that I have examined this form and the information contained herein, and to the best of my knowledge and belief, it is true, correct, and complete.

Print Name of Individual _____ Date: _____

Signature ► _____ Title: _____

General Terms

Each member of a combined group (as defined in Business and Tax Regulations Code section 956.3) required to file a Payroll Expense Tax or Gross Receipts Tax return in San Francisco (and that is not a key filer itself) must complete this form authorizing a key filer to file the Gross Receipts Tax and Payroll Expense Tax return on its behalf. Each member required to obtain a San Francisco business registration certificate must also authorize the key filer to apply for or renew the business registration certificate and pay the required fees on its behalf. By authorizing the key filer to file any combined returns, applications, or renewals, each member also authorizes the key filer to act on behalf of the member with respect to payments, refunds, audits, resolutions, and any other items related to the liability reflected in the combined returns, applications, or renewals. A statute of limitations waiver by the key filer will waive the statute of limitations for all members of the combined group.

The combined returns, applications, or renewals filed by a key filer constitute the filings for each member of the combined group, and satisfy the requirement of each member to file its own returns, applications, or renewals. The key filer shall pay the liability reflected on the return, application, or renewal and any liability determined on audit at the time and in the manner set forth in the Business and Tax Regulations Code. If the key filer does not fulfill its obligation to pay the amount due or act on behalf of its members, each member may be independently assessed or billed for its own liability.

The key filer should be the parent entity if the parent entity is a San Francisco taxpayer. If the parent entity is not a San Francisco taxpayer, the key filer may be any other San Francisco taxpayer that is a member of the combined group. The key filer's powers, rights, and privileges must not be suspended or forfeited in the state of California or in the City of San Francisco.

The authorization provided by this form applies to the business registration certificate application and renewal, the Gross Receipts Tax, and the Payroll Expense Tax for the current and all future years until revoked, until the member completing this form is no longer a part of the combined group, or until the key filer can no longer operate as the key filer for the combined group (because, for example, it is no longer a San Francisco taxpayer). The member should provide this form to the key filer, which should retain this form in its records and provide it to the San Francisco Treasurer and Tax Collector upon request.

Signatures

Corporations or Associations -- An officer who has the authority to bind the taxpayer must sign this Form POA-2 as the taxpayer, and enter their title on the Title line for the Form POA-2 to be valid. Examples of officers that have the authority to sign this Form POA-2 are the President, Vice President, Chief Financial Officer (CFO), Chief Executive Officer (CEO), and Chief Operating Officer (COO).

General and Limited Partnerships -- The general partner must sign Form POA-2 and enter their title on the Title line for Form POA-2 to be valid.

Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs) -- An authorized member or manager must sign Form POA-2 and enter their title on the Title line for Form POA-2 to be valid.

All Others -- See IRS Treasury Regulation 601.503(d). Attach a copy of federal form 56, *Notice Concerning Fiduciary Relationship*, to your Form POA-2.