



CITY AND COUNTY OF SAN FRANCISCO
Office of the Treasurer and Tax Collector
Power of Attorney Declaration – Form POA-1
See Instructions to complete this form.

Part 1 – Taxpayer Information

Name of Taxpayer (entities filing a combined return, see Instructions)				SF Bus. Account No. or SSN	
Address (suite, room, PO Box, or PMB no.)				FEIN	CA SOS No.
City	State	ZIP code	Telephone No. () -	Fax No. () -	

Part 2 – Representative(s) The taxpayer appoints the following representative(s) as attorney(s)-in-fact:

(To appoint additional representatives attach a list including all required information to this form)

Individual Name			Telephone No. () -		
Address (suite, room, PO Box, or PMB no.)			Fax No. () -		
City	State	ZIP code			
Email Address					

Individual Name			Telephone No. () -		
Address (suite, room, PO Box, or PMB no.)			Fax No. () -		
City	State	ZIP code			
Email Address					

Part 3 – Authorization for Specific Taxes/Fees and Years/Periods

The taxpayer authorizes the representative(s) in Part 2 to represent the taxpayer before the San Francisco Treasurer and Tax Collector with respect to the taxes, fees, and business registration certificate applications and/or renewals for the years/periods described below. (See Instructions)

Taxes, Fees, and Business Registration Certificate Applications and/or Renewals	Years or Periods

Part 4 – General Privileges

The taxpayer authorizes the representative(s) in Part 2 to perform any action the taxpayer might perform to resolve issues with the San Francisco Treasurer and Tax Collector for the taxes/fees and years/periods listed below, such as:

- Communicating with agents of the San Francisco Treasurer and Tax Collector about the taxpayer’s taxes and account;
- Receiving and inspecting the taxpayer’s confidential information;
- Representing the taxpayer in matters with the San Francisco Treasurer and Tax Collector;
- Waiving the statute of limitations;
- Executing settlement and closing agreements; and
- Requesting information the San Francisco Treasurer and Tax Collector receives from third parties.

Part 5 – Additional Privileges

In addition to the general privileges described in Part 4, the taxpayer authorizes the representative(s) in Part 2 to perform the additional selected acts described below:

- Add another representative Delete a representative File returns
 Other acts, specifically described: _____
-

Part 6 – Authorization to Receive Confidential Information Only

Check this box if the representative(s) in Part 2 are only authorized to receive the taxpayer’s confidential information for the specific year or periods listed below, but not to act as the taxpayer’s attorney-in-fact.

6A – Calendar Year (e.g., 2010 or 2010-2012) ►

6B – Other Periods (to list additional years or periods attach a list including all required information)

Period Begins on: MM/DD/YEAR Required (e.g., 07/07/2010)	Period Ends on: MM/DD/YEAR Required (e.g., 06/30/2011)	Period Begins on: MM/DD/YEAR Required (e.g., 07/07/2010)	Period Ends on: MM/DD/YEAR Required (e.g., 06/30/2011)
►	►	►	►
►	►	►	►

Part 7 – Retention or Revocation of a Prior Power of Attorney

Executing this Form POA-1 automatically revokes all earlier powers of attorney for all years or periods indicated in Part 3 unless the box below is checked.

Check this box to retain a prior power of attorney. **A copy of any power of attorney that should remain in effect must be attached.**

Part 8 – Signature Authorizing the Power of Attorney

An individual signing this Form POA-1 on behalf of the taxpayer(s) certifies under penalty of perjury that (s)he has the authority to execute this Form POA-1 on behalf of the taxpayer(s).

Print Name _____ Date: _____

Signature ► _____ Title: _____
(Individuals – Signature must match the name you used in Part 1) **(Required for fiduciaries and business entities)**

Instructions for Power of Attorney Form (Form POA-1)

General Information

A – Purpose

Taxpayers may use this Form POA-1 to grant individuals authority to perform a number of actions on the taxpayer's behalf, including filing returns and other forms on the taxpayer's behalf.

B – Duration

Generally, Form POA-1 remains in effect until revoked.

C – Related Entities

A Form POA-1 executed by the key filer of a combined group with respect to the business registration certificate application and/or renewal, the Gross Receipts Tax, and the Payroll Expense Tax will automatically apply to all members of the combined group during the periods covered by the Form POA-1. Members of a combined group may also execute their own Form POA-1 (separate from the key filer) to authorize an individual to represent the member's interests only.

D – Form Retention

Taxpayers should retain a copy of this form for their records and provide a copy of the form to the San Francisco Treasurer and Tax Collector upon request.

E – Fiduciary (estate and trusts – trustees, executors, administrators, receivers, or guardians)

A fiduciary stands in the position of the taxpayer and acts as the taxpayer, not as a representative. To authorize an individual to represent or perform certain acts on behalf of the estate or trust, the fiduciary must have a power of attorney.

F – Termination (death of taxpayer)

When a taxpayer dies, a new power of attorney must be established by their estate. The legal representative of the estate, as established under the Probate Code, has authority to act on behalf of the estate pursuant to a valid will executed by the deceased, Letters Testamentary, or Letters of Administration issued by a court.

G – Incapacity or Incompetency

A power of attorney is generally terminated if the taxpayer becomes incapacitated or incompetent.

Form POA-1 can continue to be operative if authorized in Part 5, *Additional Privileges*.

General Instructions

Part 1 – Taxpayer Information

Individuals

Enter your name, address, telephone number, and San Francisco Business Account number or social security number (SSN). Do not use your representative's address or post office box.

Fiduciaries (estates and trusts – trustees, executors, administrators, receivers, or guardians)

Enter the estate or trust name, address, telephone number, and Federal Employer Identification Number (FEIN). If the Internal Revenue Service (IRS) did not provide the estate or trust a FEIN, provide the fiduciary's SSN. The fiduciary must sign and date.

Business Entities

Enter the legal business or trade name, address, telephone number, and business entity number (San Francisco Business Account number, FEIN, California Secretary of State number (CA SOS No.)).

As noted in *General Information, Part C*, a Form POA-1 executed by the key filer of a combined group with respect to the business registration certificate application and/or renewal, the Gross Receipts Tax, and the Payroll Expense Tax will automatically apply to all members of the combined group during the periods covered by the Form POA-1. Key filers may only complete this Form POA-1 on behalf of a combined group with respect to the business registration certificate application and/or renewal, the Gross Receipts Tax, and the Payroll Expense Tax. Each entity must complete a separate Form POA-1 for all other fees and taxes.

Part 2 – Representative(s)

Enter the individual's full name. Use the identical full name on all submissions and correspondence. To designate more than two representatives, attach a separate sheet listing all the required information for each additional representative. Enter the representative's address and telephone number.

Taxpayers may only grant individuals the authority to perform actions on their behalf. Do not enter the name of an entity (e.g., a law firm, accounting firm, etc.).

Part 3 – Authorization for Specific Taxes/Fees and Years/Periods

List each business registration certificate application and/or renewal, tax, or fee to be covered by this Form POA-1 and the year(s)/period(s) covered with respect to each application, renewal, tax, or fee. If this Form POA-1 applies to all applications, renewals, taxes, and fees for particular year(s)/period(s), write “All Matters” next to the year(s)/period(s) described.

For each application, renewal, tax, or fee listed, you must enter a calendar year or years (e.g., “2012” for 1/1/2012 through 12/31/2012) and/or a specific period or periods (e.g., “4/1/2012 – 6/30/2012”) for this Form POA-1 to be valid. You may list any current or past years or periods as of the date you sign the Form POA-1. You may also designate only future years or periods that end no later than three years after the date you sign the Form POA-1. The future three years or periods are determined starting after December 31 of the year the Form POA-1 is signed. Do not use a general reference such as “All years.” A Form POA-1 with a general reference will not be valid.

Key filers may only complete this form on behalf of a combined group with respect to the business registration certificate application and/or renewal, the Gross Receipts Tax, and the Payroll Expense Tax. Each member of a combined group must complete a separate Form POA-1 for all other taxes and fees.

Part 4 – General Privileges

Unless specified in Part 5, *Additional Privileges*, the taxpayer authorizes the representative(s) in Part 2 as attorney(s)-in-fact to take the following actions on behalf of the taxpayer (with respect to the taxes, fees, and business registration certificate applications and/or renewals for the years/periods listed in Part 3):

- Communicate with agents of the San Francisco Treasurer and Tax Collector about the taxpayer’s taxes and account;
- Receive and inspect the taxpayer’s confidential tax information;
- Represent the taxpayer in matters with the San Francisco Treasurer and Tax Collector;
- Waive the statute of limitations;
- Execute settlement and closing agreements; and
- Request information the San Francisco Treasurer and Tax Collector receives from third parties.

This Form POA-1 does *not* authorize a representative to sign a claim for refund on behalf of the taxpayer.

Part 5 – Additional Privileges

Use Part 5 to modify the acts that the representative(s) in Part 2 can perform (listed in Part 4, *General Privileges*). This Form POA-1 cannot be used to authorize a representative to sign a claim for refund on behalf of the taxpayer.

Authority to File Return – Check *File returns* to authorize an individual to file returns or other forms on the taxpayer’s behalf or on behalf of a combined group. By granting this authorization the taxpayer acknowledges responsibility for any tax filing made by the representative(s) pursuant to this authority.

Part 6 – Authorization to Receive Confidential Information Only

Checking this box authorizes the representative(s) in Part 2 to receive confidential information only for the specific years or periods listed in Part 6. The representative(s) cannot represent the taxpayer before the San Francisco Treasurer and Tax Collector.

6A – Enter the calendar year(s) to be covered under Part 6. A calendar year begins on January 1 and ends on December 31.

6B – Enter the other period(s) (e.g., fiscal years, short periods, months, quarters, etc.) to be covered under Part 6. You **must** enter the beginning and ending dates for the Form POA-1 to be valid for a period.

Part 7 – Retention or Revocation of a Prior Power of Attorney

Executing Form POA-1 automatically revokes any prior powers of attorney for all years or periods authorized (Part 3). To prevent the automatic revocation, check the box in Part 7, *Retention or Revocation of a Prior Power of Attorney*, and attach a copy (**all** pages) of the powers of attorney to be retained.

To revoke a prior power of attorney that has been submitted to the San Francisco Treasurer and Tax Collector, send the San Francisco Treasurer and Tax Collector a newly signed and dated copy of the prior power of attorney with “**REVOKE**” written across the top of PAGE 1. If you do not have a copy of the prior power of attorney, send a signed statement that instructs the San Francisco Treasurer and Tax Collector to revoke it. In the statement, include the taxpayer’s name, address, telephone number, and SSN or business entity identification number. Also, include the representative’s name and address.

A representative can also revoke their representation that has been provided to the San Francisco Treasurer and Tax Collector by sending a signed and dated

statement that includes the taxpayer's name, address, SSN or business entity identification number, and the years or periods from which they are withdrawing.

See IRS Treasury Regulation 601.503(d). Attach a copy of federal form 56, *Notice Concerning Fiduciary Relationship*, to Form POA-1.

Mail the power of attorney revocation to:

San Francisco Tax Collector
P.O. Box 7425
San Francisco, CA 94120-7425

Part 8 – Signatures Authorizing a Power of Attorney

Individuals

In matters involving an individual taxpayer, the individual (or an individual currently authorized pursuant to an earlier power of attorney) must sign Form POA-1.

Corporations or Associations

An officer who has the authority to bind the taxpayer (or an individual currently authorized pursuant to an earlier power of attorney) must sign Form POA-1 as the taxpayer, and enter their title (or relationship to the taxpayer, if currently authorized pursuant to an earlier power of attorney) on the Title line for the Form POA-1 to be valid.

Examples of officers that have the authority to sign the Form POA-1 are:

- President;
- Vice President;
- Chief Financial Officer (CFO);
- Chief Executive Officer (CEO); and
- Chief Operating Officer (COO).

General and Limited Partnerships

The general partner (or an individual currently authorized pursuant to an earlier power of attorney) must sign Form POA-1 and enter their title (or relationship to the taxpayer, if currently authorized pursuant to an earlier power of attorney) on the Title line for the Form POA-1 to be valid.

Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs)

An authorized member or manager (or an individual currently authorized pursuant to an earlier power of attorney) must sign Form POA-1 and enter their title (or relationship to the taxpayer, if currently authorized pursuant to an earlier power of attorney) on the Title line for the Form POA-1 to be valid.

All Others