

POWER OF ATTORNEY FORM INSTRUCTIONS

1. At the top of the form enter the company's IRS (Federal I.D.) Number; if the client is an individual enter that person's Social Security Number.
2. Following the **X** marks on the form:
 - a. Check the appropriate box:
 - 1). Individual - a person acting in a non-business capacity.
 - 2). Partnership - two or more individuals operating a business.
 - 3). Corporation - a business authorized by state statute.
 - 4). Sole Proprietorship – a business owned by an individual.
 - 5). Limited Liability Company – an entity that is neither a corporation nor a partnership that
is either managed by its members or by a manager who is empowered to handle the affairs of the company.
3. Full name of the person or company executing the Power of Attorney. A “division” of a corporation cannot execute the Power of Attorney.
 - a. If a company is using a fictitious or trade name, then this name appears with the name of the principal.
Example: ABC Company dba XYZ Company. The use of a fictitious or trade name has to authorized by the state.
4. Insert the category of the client, Individual, Sole proprietorship, Partnership, Corporation, or Limited Liability Company.
5. State registering the company to do business – state of incorporation.
6. Address of individual or business.
7. The full name of the company or if for an individual the person's full name.
8. Authorized signature: see page 2 “Valid Signatures for Power of Attorney”.
9. The title of the person signing the Power of Attorney must be in the section marked “capacity”.
10. The Date the Power of Attorney was signed.

NON-RESIDENT CORPORATIONS: In addition to completing the front of the form, the Corporate Certification on the reverse side of the form must be completed by a corporate officer other than the one signing the form.

INSTRUCTIONS FOR COMPLETING THE CORPORATE CERTIFICATION

Following the “**X**” marks on the form:

1. The name of the person completing the certification. This **MUST** be an officer of the corporation different from the officer of the corporation that signed the Power of Attorney.
2. The title of the person completing the certification.
3. The name of the corporation.
4. Country the corporation is legally registered in.
5. Name of the person that signed the Power of Attorney.
6. Title of the person that signed the Power of Attorney.
7. The date (date, month and year) of the meeting of the Board of Directors of the corporation where the persons that signed the Power of Attorney and the certification were appointed officers of the corporation.
8. The name of the city where the certification was signed.
9. The date (date, month and year) that the certification was signed.
10. Signature of the person listed in number 1 above (the first “” on the Corporate Certificate).
11. The date the certificate was signed.

VALID SIGNATURES ON POWER OF ATTORNEY

All Powers of Attorney must be signed, dated and the capacity of the person signing must be on the form. See the appropriate business type for rules of acceptable signers.

CORPORATION

A corporate officer, president, vice president, secretary, or treasurer, is authorized to sign a corporate Power of Attorney; or a person authorized by an action of the Board of Directors. If a person other than an officer of the corporation signs the Power of Attorney, then a copy of the action of the Board of Directors granting such authority must accompany the Power of Attorney. A division of a corporation cannot execute a Power of Attorney, the Power must be executed by the corporation and signed by a corporate officer. An officer of a division is not necessarily a corporate officer, if the Power is signed by an officer of a division of the corporation, then verification that that officer is also a corporate officer or has the authority to sign by action of the Board of Directors is required. Corporation Powers of Attorney are valid until receipt in writing of notice of revocation. Titles like chief executive officer, chief operating officer, chief financial officer or controller are not by their nature officers of the corporation. If a person with one of these titles is also a corporate officer, the Power of Attorney should be signed using the officer status. As noted above, if the person is not also a corporate officer, then a copy of the resolution from the Board of Directors granting authority to sign a Power of Attorney must accompany the Power. Rule of thumb in determining if a company is a corporation: Under tax law, a company is a corporation if it has unlimited life and free assignment of interest (an owner is allowed to sell their interest to someone else).

PARTNERSHIP

Partnership Powers of Attorney must state the names of all members of the partnership. If the names are not listed on the Power of Attorney form, they must appear on an attachment to the form. The Power of Attorney can be signed by one of the general partners.

For limited partnerships only the names of the general partners are required.

Limited Liability Partnerships (LLP) there is no requirement for the partners to be listed.

Partnership Powers of Attorney are valid for 2 years from the date of execution.

LIMITED LIABILITY COMPANIES(LLC)

LLC powers of attorney can be signed by a member of the LLC. All members that have the authority to execute a power of attorney must be listed on the power of attorney. If the signer is not a listed member with authority to execute a power of attorney, then documentation certifying the signer's authority to sign must be included. As a hybrid corporation/partnership, Customs has ruled that LLC's should be considered partnerships and are valid of 2 years.

JOINT VENTURES

A joint venture is a partnership, and their powers of attorney are valid for 2 years.

FICTITIOUS NAMES

A corporation, Sole Proprietorship, and Partnership using a fictitious name must record that name in the "doing business as" (dba) section of the Power of Attorney. The principal must be authorized by state law to use the fictitious name