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From:

Sent: Wednesday, November 03, 2010 9:12:20 AM

To:

Cc:

Subject: RE: Question

For an S corporation the person signing the POA would have to be a corporate officer. Being a stockholder does not give a person authority to act on behalf of the corporate entity. Since a corporate officer must sign the return, you can probably use the officer that actually signed the Form 1120S. Section 6062 provides that the signature on the return is prima facie evidence that the signing person is authorized. You can also use any other factual evidence (including a notarized statement) as to who the corporate officers are.