

# GUIDE TO POWER OF ATTORNEY SIGNERS

*Provided as a service to the members of the*



Corporate officers are executives appointed by a business or its board or its directors to manage the day-to-day operations of the business.

Of significance to the Customs Power of Attorney is that the title declares that the officer has the authority to legally bind the business.

Titles vary based upon entity/business type, federal, and state law. Customs regulations pertaining to acceptable titles have not been updated since 1986 and during that time commonly used business forms and titles have changed.

The included table summarizes titles which generally evidence authority to sign a Customs Power of Attorney on behalf of the Importer / Grantor.

## Title Legend

✓	Title is recognized by CBP.
✓	Title is recognized by other federal agencies but is not binding on CBP.
●	Recommended that if you are going to accept this tile, you request supporting documentation.
✗	Generally not acceptable.

This guide presents best advice based upon available authority some of which is not binding on CBP. The only way to be absolutely confident is to obtain a CBP ruling.

***When in doubt as to a person's authority, it is recommended that you request documentary evidence of authority.***

If you have any questions regarding the validity of a Customs Power of Attorney, please feel free to contact Association Counsels.

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	Corporation	Limited Liability Company	General Partnership	Limited Partnership	Limited Liability Partnership	Sole Proprietorship	Individual	Trust
President	✓ <sup>1</sup>	✓ <sup>4</sup>	✗	✗	✗	✓	✗	✗
Vice President	✓ <sup>2</sup>	✓ <sup>4</sup>	✗	✗	✗	✗	✗	✗
Secretary	✓ <sup>3</sup>	✓ <sup>4</sup>	✗	✗	✗	✗	✗	●
Executive Secretary	✓ <sup>4</sup>	●	✗	✗	✗	✗	✗	●
Treasurer	✓ <sup>5</sup>	✓ <sup>4</sup>	✗	✗	✗	✗	✗	●
CFO	✓ <sup>6</sup>	✓	✗	✗	✗	✓	✗	✗
CEO	✓ <sup>7</sup>	✓	✗	✗	✗	✓	✗	✗
COO	✓ <sup>8</sup>	✓	✗	✗	✗	✓	✗	✗
Chairman of the Board or Chairman	✓ <sup>9</sup>	●	✗	✗	✗	✗	✗	✗
Member	✗	✓	✗	✗	✗	✗	✗	✗
Managing Member	✗	✓ <sup>10</sup>	✗	✗	✗	✗	✗	✗
Manager	✗	✓ <sup>11</sup>	✗	✗	✗	✗	✗	✗
Manager Foreign Business	✓ <sup>12</sup>	✓ <sup>13</sup>	✗	✗	✗	✗	✗	✗
Owner	✗	✓	✗	✗	●	✓	✓	✗
Principal	✗	✓	●	✗	✗	✓	✓	✗
Partner	✗	✗	✓ <sup>14</sup>	✗	✗	✗	✗	✗
General Partner <sup>15</sup> A copy of the partnership agreement must accompany the power of attorney.	✗	✗	✗	✓ <sup>16</sup>	✓	✗	✗	✗
Director Foreign Business	✓ <sup>17</sup>	✓ <sup>18</sup>	✗	✗	●	●	✗	✗
Managing Director Foreign Business	✓ <sup>19</sup>	✓ <sup>20</sup>	✗	✗	●	✓	✗	✗
Individual	✗	✗	✗	✗	✗	✓	✓	✗
Trustee	✗	✗	✗	✗	✗	✗	✗	✓ <sup>21</sup>
Shareholder	✗	✗	✗	✗	✗	✗	✗	✗
Legal Officer Foreign Business	✓ <sup>22</sup>	✓ <sup>23</sup>	✓	✓	✓	✓	✗	●



## Footnote References

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- <sup>1</sup> 19 CFR 141.38, HQ 115383 – Limited Liability Company treated by CBP as an Association
- <sup>2</sup> 19 CFR 141.38, HQ 115383 – Limited Liability Company treated by CBP as an Association
- <sup>3</sup> 19 CFR 141.38, HQ 115383 – Limited Liability Company treated by CBP as an Association
- <sup>4</sup> USPTO 611.06(g) Signature by Limited Liability Company, HQ 115383 – LLC treated by CBP as an Association
- <sup>5</sup> 19 CFR 141.38
- <sup>6</sup> USPTO TMEP 611.06(d) Signature by Corporation
- <sup>7</sup> USPTO TMEP 611.06(d) Signature by Corporation  
42 U.S. Code § 12651d Authorities and duties of the Chief Executive Officer
- <sup>8</sup> USPTO TMEP 611.06(d) Signature by Corporation
- <sup>9</sup> USPTO TMEP 611.06(g) Signature by Limited Liability Company
- <sup>10</sup> USPTO TMEP 611.06(d) Signature by Limited Liability Company
- <sup>11</sup> USPTO TMEP 611.06(g) Signature by Limited Liability Company
- <sup>12</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>13</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>14</sup> 19 CFR 141.39(a)(1)
- <sup>15</sup> 19 CFR 141.39(b)(2) A copy of the partnership agreement must accompany the power of attorney.
- <sup>16</sup> 19 CFR 141.39(b)(2)
- <sup>17</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>18</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>19</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>20</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>21</sup> 19 CFR 141.40
- <sup>22</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation
- <sup>23</sup> USPTO TMEP 611.06(e) Signature by Foreign Companies and Corporation