FOOD PREPARATION BY A RETAIL ESTABLISHMENT
LIMITED POWER OF ATTORNEY AND ASSIGNMENT OF RIGHT TO REFUND

AHC decision in *Aquila Foreign Qualifications Corporation v. Director of Revenue*, 09-0376RS (Mo. Admin. Hearing Comm'n, April 28, 2011)

ASSIGNOR		
TAXPAYER NAME		MISSOURI TAX I.D. NUMBER
NUMBER AND STREET		
CITY OR TOWN	STATE	ZIP CODE
ASSIGNEE		
CUSTOMER NAME		MISSOURI TAX I.D. NUMBER
NUMBER AND STREET		
CITY OR TOWN	STATE	ZIP CODE

TAX TYPE	**STATUTORY BASIS**
State Sales Tax	Section 144.054

SIGNATURE OF TAXPAYER(S)

ASSIGNOR	
I (we) hereby certify, under penalties of perjury, that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer (Assignor) and assign this right to a refund. I hereby assign the rights to the tax refund, as deemed applicable by the Missouri Department of Revenue, to the Customer (Assignee) and consent to the Department amending our sales tax returns, as required.	
NAME	TITLE
SIGNATURE	DATE
ASSIGNEE	
I (we) hereby certify that I (we) am (are) the customer(s) named herein or that I have the authority to execute this power of attorney on behalf of the customer (Assignee). By accepting this assignment of right to a refund, I, the Assignee, hereby certify under the penalties of perjury that to the best of my knowledge, all of the information submitted to the Department of Revenue in request of a refund is true and correct and that confirmation of payment of the taxes to the Assignor has been performed internally with documentation available to the Department of Revenue upon request.	
NAME	TITLE
SIGNATURE	DATE
If Assignee signature is the signature of someone other than a company employee, a properly completed Missouri Power of Attorney and letter of authorization from the customer (Assignee) on its letterhead must be attached.	