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11/25/2008 TUE 9:10 FAX 772 388 0803 WINDSOR PROPERTIES

002/003

Form **2848**

(Rev. March 2004)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

▶ Type or print ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 8.

Taxpayer name(s) and address

THE ORTALE FAMILY FOUNDATION
101 WENTWORTH AVENUE
NASHVILLE, TN 37215-2229

Social security number(s)

Daytime telephone number

615-292-7135

Employer identification
number

62-1664345

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

FLYNN D. DOYLE, CPA
JOSEPH DECOSIMO AND COMPANY, PLLC
1600 DIVISION STREET, SUITE 225
NASHVILLE, TN 37203

Name and address

CAF No. 5005-68029R

Telephone No. 615-376-1925

Fax No. 615-292-7169

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters,

3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
INCOME	FORM 990-PF	2004 - 2010

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 6 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 6 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks,

Initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

LHA For Privacy Act and Paperwork Reduction Notice, see page 4 of the instructions.

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05-01-00Form **2848** (Rev. 3-2004)

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THE ORTALE FAMILY FOUNDATION

62-1664345

Page 2

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.**a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐**b** If you do not want any notices or communications sent to your representative(s), check this box ☐**8** Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.****9** Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested; otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Buford H. Ortale
Signature11/24/08
DateTRUSTEE
Title (if applicable)BUFORD H. ORTALE
Print Name

PIN Number

THE ORTALE FAMILY FOUNDATION
Print name of taxpayer from line 1 if other than individual

PIN Number

Signature

Date

Title (if applicable)

Print Name

PIN Number

Part II Declaration of Representative**Caution:** Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(o)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions.

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II Instructions.

Designation - Insert above letter (a-h)	Jurisdiction (state) or Identification	Signature	Date
B	TENNESSEE	<u>[Signature]</u> , CPA	<u>12-5-08</u>

Form 2848 (Rev. 3-2004)

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THE ORTALE FAMILY FOUNDATION
% FLYNN D DOYLE
JOSEPH DECOSIMO CO PLLC
1600 DIVISION ST STE 225
NASHVILLE TN 37203-2775

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Raymond H. Ortale
Signature of Officer or Trustee

11/15/10
Date

Trustee
Title

109521