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# RETROACTIVE REINSTATEMENT

1009

Form **990-EZ**

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2009 calendar year, or tax year beginning <b>October 1,</b> , 2009, and ending <b>September 30</b> , 20 <b>10</b>							
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1"> <tr> <td><b>C</b> Name of organization <b>CPA Society Executives Association (CPA/SEA)</b></td> <td><b>D</b> Employer identification number <b>20-0629203</b></td> </tr> <tr> <td>Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>1800 Gateway Drive</b> <b>200</b></td> <td><b>E</b> Telephone number <b>650-522-3100</b></td> </tr> <tr> <td>City or town, state or country, and ZIP + 4 <b>San Mateo, CA 94404-4072</b></td> <td><b>F</b> Group Exemption Number ▶</td> </tr> </table>	<b>C</b> Name of organization <b>CPA Society Executives Association (CPA/SEA)</b>	<b>D</b> Employer identification number <b>20-0629203</b>	Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>1800 Gateway Drive</b> <b>200</b>	<b>E</b> Telephone number <b>650-522-3100</b>	City or town, state or country, and ZIP + 4 <b>San Mateo, CA 94404-4072</b>	<b>F</b> Group Exemption Number ▶
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City or town, state or country, and ZIP + 4 <b>San Mateo, CA 94404-4072</b>	<b>F</b> Group Exemption Number ▶						

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting Method ☒ Cash ☐ Accrual  
Other (specify) ▶

**I** Website: ▶ www.cpasea.org

**J** Tax-exempt status (check only one) — ☒ 501(c) ( **6** ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	<b>10,000</b>
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	<b>49,352</b>
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	<b>31,900</b>
	<b>4</b> Investment income . . . . .	<b>4</b>	<b>76</b>
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/> <b>a</b> Gross revenue (not including \$ of contributions reported on line 1) . . . . .	<b>6a</b>	
	<b>b</b> Less: direct expenses other than fundraising expenses . . . . .	<b>6b</b>	
	<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	<b>6c</b>	
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>		
<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>		
<b>8</b> Other revenue (describe ▶) . . . . .	<b>8</b>		
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	<b>9</b>	<b>91,328</b>	
Expenses	<b>10</b> Grants and similar amounts paid (attach schedule) . . . . .	<b>10</b>	
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	
	<b>16</b> Other expenses (describe ▶) . . . . .	<b>16</b>	<b>82,826</b>
	<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	<b>82,826</b>
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	<b>8,502</b>
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	<b>35,390</b>
	<b>20</b> Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	<b>43,892</b>

### Part II Balance Sheets. If total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	<b>35,390</b>	<b>43,892</b>
<b>23</b> Land and buildings . . . . .		
<b>24</b> Other assets (describe ▶) . . . . .		
<b>25</b> <b>Total assets</b> . . . . .	<b>35,390</b>	<b>43,892</b>
<b>26</b> <b>Total liabilities</b> (describe ▶) . . . . .		
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	<b>35,390</b>	<b>43,892</b>

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2009)

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Statute clear

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### Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	Meetings and conferences: Programs for CPA/SEA membership including membership meetings, sponsored conferences, etc. All members are invited to and may benefit from events and connections related to CPA/SEA (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	28a	80,205
29	Scholarships: Support of member attendance at various membership meetings and events. Scholarships are awarded on an as needed basis to members. (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	29a	2,128
30	 (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	30a	
31	Other program services (attach schedule) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a) . . . . . ▶	32	82,334

**(a) Name and address**

(b) Title and average hours per week devoted to position

(c) Compensation  
(If not paid,  
enter -0-.)

(d) Contributions to employee benefit plans & deferred compensation	
---	--

(e) Expense account and other allowances

<b>Betsy Adrian</b>	<b>President - 1 hr per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Kathy Anderson</b>	<b>First VP - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Rich Jones</b>	<b>Treasurer - 1 hour per wee</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Tom Hood</b>	<b>Director - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Erin Hardwick</b>	<b>Director - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Dennis Tomorsky</b>	<b>Director - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Loretta Doon</b>	<b>Director - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Jeannine Birmingham</b>	<b>Director - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				
<b>Jane Egan</b>	<b>Director - 1 hour per week</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1800 Gateway Dr. Ste. 200, San Mateo, CA 94404</b>				

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		✓
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .		✓
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		✓
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>		
<b>b</b> Did the organization file Form 1120-POL for this year? . . . . .		
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .		✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . . <b>40b</b>		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . . <b>40e</b>		✓
<b>41</b> List the states with which a copy of this return is filed. ▶ <b>None</b>		
<b>42a</b> The organization's books are in care of ▶ <b>Loretta Doon</b> Telephone no. ▶ <b>650-522-3100</b> Located at ▶ <b>1800 Gateway Drive, Suite 200, San Mateo, California</b> ZIP + 4 ▶ <b>94404</b>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>42b</b>	Yes	No
If "Yes," enter the name of the foreign country: ▶		✓
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . <b>42c</b>		✓
If "Yes," enter the name of the foreign country: ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		<input type="checkbox"/>
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . . <b>44</b>		✓
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . . <b>45</b>		✓

**Part VI** Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		
49a	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .		
49b	If "Yes," was the related organization a section 527 organization? . . . . .		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 . . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 . . . . .

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: Jim O'Hallaron Date: 4-1-2014

Type or print name and title: Jim O'Hallaron, Treasurer

**Paid Preparer's Use Only**

Preparer's signature:   Date:   Check if self-employed: ☐ Preparer's identifying number (See instructions):  

Firm's name (or yours if self-employed), address, and ZIP + 4:   EIN:   Phone no.:  

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☐ Yes ☐ No

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

CPA Society Executives Association (CPA/SEA)

Employer identification number

20 : 0629203

Form, 990-EZ, Part I, Line 16

Meetings and conferences expense 82,334

General and administrative expense 492

Other expense 82,826

Form 990-EZ, Part III, Organization's primary exempt purpose

CPA/SEA assists its members to achieve excellence in the leadership and management of their organizations and  
provides resources and a forum for networking and communication.

Form 990-EZ, Part V, Information regarding personal benefit contracts

The organization did not, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit  
contract.

The organization did not, during the year, pay premiums, directly or indirectly, on a personal benefit contract.

Original to POA  
**COPY**  
**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:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address  
CPA Society Executives Associations (CPA/SEA)  
1800 Gateway Drive, Suite 200  
San Mateo, CA 94404-4072

Taxpayer identification number(s)

20-0629203

Daytime telephone number

650-522-3100

Fax number (if applicable)

hereby appoints 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  
Karen L. Dunn, c/o Clark Nuber  
10900 NE 4th Street, Suite 1700  
Bellevue, Washington 98004

CAF No. 800579332R

PTIN P00192887

Telephone No. 425-454-4919

Fax No. 425-454-4620

Check if to be sent notices and communications ☒

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

Name and address  
Sara Elizabeth Hyre, c/o Clark Nuber  
10900 NE 4th Street, Suite 1700  
Bellevue, Washington 98004

CAF No. 800622778R

PTIN P00235495

Telephone No. 425-454-4919

Fax No. 425-454-4620

Check if to be sent notices and communications ☐

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

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

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

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Exempt Organization	990-EZ	201009; 201109; 201209; 201309
RECEIVED APR 14 2014 OGDEN, UT		

**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.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I 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 representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized: \_\_\_\_\_

(see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

COPY

- 6 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 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.**

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 TO THE TAXPAYER.

Jim O'Hallaron Signature 4-1-2014 Date Treasurer Title (if applicable)

Jim O'Hallaron Print Name ☐☐☐☐☐ PIN Number \_\_\_\_\_ Print name of taxpayer from line 1 if other than individual

### Part II Declaration of Representative

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 Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the 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 Circular 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 (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-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 Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	Washington	18886	<u>K Jan</u>	4/1/14
B	Washington	19805	<u>SEB Kyr</u>	4/7/14