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Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2011

Department of the Treasury
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2011, or tax year beginning

, 2011, and ending

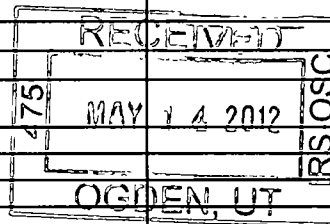
Name of foundation ANNE CLAIRE LESTER FOUNDATION INC		A Employer identification number 13-3579342
Number and street (or P O box number if mail is not delivered to street address) C/O MURIEL S KESSLER@ 122 42ND ST		B Telephone number (see the instructions) (212) 986-0960
City or town NEW YORK	State NY	ZIP code 10168
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial Return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 2,544,838.		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (att sch)		0.			
2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B					
3 Interest on savings and temporary cash investments		96,239.	96,239.	0.	
4 Dividends and interest from securities		1,903.	1,903.	0.	
5a Gross rents		0.	0.	0.	
b Net rental income or (loss)		0.			
6a Net gain/(loss) from sale of assets not on line 10					
b Gross sales price for all assets on line 6a					
7 Capital gain net income (from Part IV, line 2)			0.		
8 Net short-term capital gain				0.	
9 Income modifications				0.	
10a Gross sales less returns and allowances		0.			
b Less Cost of goods sold		0.			
c Gross profit/(loss) (att sch)		0.		0.	
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11		98,142.	98,142.	0.	
13 Compensation of officers, directors, trustees, etc					
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees (attach schedule)		32,976.	15,276.		17,700.
b Accounting fees (attach sch)		5,000.	1,500.		3,500.
c Other prof fees (attach sch)					
17 Interest					
18 Taxes (attach schedule)(see instrs)					
19 Depreciation (attach sch) and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses (attach schedule) See Line 23 Stmt		2,401.			2,401.
24 Total operating and administrative expenses. Add lines 13 through 23		40,377.	16,776.		23,601.
25 Contributions, gifts, grants paid		93,350.			93,350.
26 Total expenses and disbursements. Add lines 24 and 25		133,727.	16,776.		116,951.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		-35,585.			
b Net investment income (if negative, enter -0-)			81,366.		
c Adjusted net income (if negative, enter -0-)				0.	

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ADMINISTRATIVE EXPENSES



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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
ASSETS	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	1,945,793.	1,969,121.	1,996,737.
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)	50,000.	0.	0.
	b Investments — corporate stock (attach schedule)	3,450.	3,450.	18,164.
	c Investments — corporate bonds (attach schedule)	575,293.	566,380.	529,937.
	11 Investments — land, buildings, and equipment, basis			
Less accumulated depreciation (attach schedule)				
12 Investments — mortgage loans				
13 Investments — other (attach schedule)				
14 Land, buildings, and equipment basis				
Less accumulated depreciation (attach schedule)				
15 Other assets (describe)				
16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)	2,574,536.	2,538,951.	2,544,838.	
LIABILITIES	17 Accounts payable and accrued expenses	0.	0.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
FUND ASSETS	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	614,254.	614,254.	
	28 Paid-in or capital surplus, or land, building, and equipment fund	2,207,094.	2,207,094.	
	29 Retained earnings, accumulated income, endowment, or other funds	-246,812.	-282,397.	
	30 Total net assets or fund balances (see instructions)	2,574,536.	2,538,951.	
	31 Total liabilities and net assets/fund balances (see instructions)	2,574,536.	2,538,951.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,574,536.
2 Enter amount from Part I, line 27a	2	-35,585.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	2,538,951.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	2,538,951.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a SEE ATTACHED		P	Various	Various
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 997,000.	0.	997,000.	0.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			0.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	0.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 </div>		3	0.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2010	139,712.	2,612,275.	0.053483
2009	110,357.	2,545,756.	0.043349
2008	125,140.	2,551,738.	0.049041
2007	144,435.	2,617,111.	0.055189
2006	125,765.	2,592,216.	0.048516

2 Total of line 1, column (d)	2	0.249578
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.049916
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	2,568,563.
5 Multiply line 4 by line 3	5	128,212.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	814.
7 Add lines 5 and 6	7	129,026.
8 Enter qualifying distributions from Part XII, line 4	8	116,951.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	1,627.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	1,627.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	1,627.
6 Credits/Payments			
a 2011 estimated tax pmts and 2010 overpayment credited to 2011	6a	1,537.	
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	1,537.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	90.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be: Credited to 2012 estimated tax 0. Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation \$ (2) On foundation managers \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) NY - New York		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>FIELD & KUAN CPAS PC</u> Telephone no <u>(212) 687-0139</u> Located at <u>5 TUDOR CITY PLACE, STE 1425, NY NY</u> ZIP + 4 <u>10017</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>				X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <u></u>	1 b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement — see instructions)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

If 'Yes' to 6b, file Form 8870

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(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 and deferred compensation	(e) Expense account, other allowances
MURIEL S. KESSLER 122 E 42 ST, NY NEW YORK NY 10168	PRESIDENT	6.00	0.	0.
KENNETH SCHARF 630 3 AVE, NY NEW YORK NY 10017	VP, SECRETARY	1.00	0.	0.
STEVEN KESSLER 122 E 42 ST, NY NEW YORK NY 10168	TREASURER	1.00	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
0				
0				
0				
0				

Total number of other employees paid over \$50,000

None

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
		NONE
Total number of others receiving over \$50,000 for professional services		None

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc

	Expenses
1 N/A	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
	0.
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	None

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	2,600,744.
b Average of monthly cash balances	1b	6,934.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	2,607,678.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	2,607,678.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	39,115.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,568,563.
6 Minimum investment return. Enter 5% of line 5	6	128,428.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	128,428.
2a Tax on investment income for 2011 from Part VI, line 5	2a	1,627.
b Income tax for 2011 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	1,627.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	126,801.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	126,801.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	126,801.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	116,951.
b Program-related investments — total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	116,951.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	116,951.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				126,801.
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only			129,601.	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011				
a From 2006	125,765.			
b From 2007	144,435.			
c From 2008	125,140.			
d From 2009	110,357.			
e From 2010	140,725.			
f Total of lines 3a through e	646,422.			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 116,951.				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2011 distributable amount				
e Remaining amount distributed out of corpus	116,951.			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	763,373.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount – see instructions			129,601.	
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				126,801.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)	125,765.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	637,608.			
10 Analysis of line 9.				
a Excess from 2007	144,435.			
b Excess from 2008	125,140.			
c Excess from 2009	110,357.			
d Excess from 2010	140,725.			
e Excess from 2011	116,951.			

Part XIV	Private Operating Foundations (see instructions and Part VII-A, question 9)
-----------------	--

N/A

- | | | | | | |
|---|----------|---------------|----------|----------|-----------|
| 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling ▶ | | | | | |
| b Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5) | | | | | |
| 2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed | Tax year | Prior 3 years | | | (e) Total |
| | (a) 2011 | (b) 2010 | (c) 2009 | (d) 2008 | |
| b 85% of line 2a | | | | | |
| c Qualifying distributions from Part XII, line 4 for each year listed | | | | | |
| d Amounts included in line 2c not used directly for active conduct of exempt activities | | | | | |
| e Qualifying distributions made directly for active conduct of exempt activities
Subtract line 2d from line 2c | | | | | |
| 3 Complete 3a, b, or c for the alternative test relied upon: | | | | | |
| a 'Assets' alternative test — enter | | | | | |
| (1) Value of all assets | | | | | |
| (2) Value of assets qualifying under section 4942(j)(3)(B)(i) | | | | | |
| b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed | | | | | |
| c 'Support' alternative test — enter | | | | | |
| (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) | | | | | |
| (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) | | | | | |
| (3) Largest amount of support from an exempt organization | | | | | |
| (4) Gross investment income | | | | | |

Part XV **Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see instructions.)**

1 Information Regarding Foundation Managers:

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2).)
-
- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a The name, address, and telephone number of the person to whom applications should be addressed
N/A

- b** The form in which applications should be submitted and information and materials they should include
N/A

- c Any submission deadlines.
N/A

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
N/A

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE ATTACHED SCHEDULE II	NONE NONE NONE	ALL PUBLIC CHARITIES	ALL CONTRIBUTION MADE TO RECOGNIZED CHARITIES	93,350.
Total			3a	93,350.
b Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	96,239.	
4 Dividends and interest from securities			14	1,903.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				98,142.	
13 Total. Add line 12, columns (b), (d), and (e)				13	98,142.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
INSURANCE	624.			624.
DUES	695.			695.
GENERAL OFFICE EXPENSES	832.			832.
FILING FEE	250.			250.
Total	<u>2,401.</u>			<u>2,401.</u>

Supporting Statement of:**Form 990-PF, pl/Line 3(b)**

Description	Amount
NET INTEREST RECEIVED	101,525.
LESS: ACCRUED INTEREST PAID	- 5,286.
Total	96,239.

FIELD & KUAN CPAs PC

5 Tudor City Place, 1425
 New York, NY 10017
 212-687-0139

ANNE CLAIRE LESTER FOUNDATION INC
SCHEDULE OF CAPITAL TRANSACTIONS
 For the Year 2011

Capital Gains & Losses from Merrill Lynch Brokerage Account

Share	Security Description	How Acquired	Date Acquired	Date Sold	Cost Basis	Proceed	Gain/(Loss)	MEMO
5,000 00	Capmark Bank	Purchased	12/28/2010	6/17/2011	5,000 00	5,000 00	-	Matured
50,000 00	Citigroup Global Mkts Inc	Purchased	3/24/2004	3/15/2011	50,000 00	50,000 00	-	Matured
50,000 00	Citigroup Global Mkts Inc	Purchased	9/28/2004	9/15/2011	50,000 00	50,000 00	-	Matured
98,000 00	Cit Bank	Purchased	3/30/2009	4/8/2011	98,000 00	98,000 00	-	Matured
27,000 00	American Express Bank	Purchased	3/30/2009	4/8/2011	27,000 00	27,000 00	-	Matured
9,000 00	American Express Bank	Purchased	5/11/2009	5/20/2011	9,000 00	9,000 00	-	Matured
60,000 00	American Express Bank	Purchased	2/3/2009	2/11/2011	60,000 00	60,000 00	-	Matured
45,000 00	American Express Bank	Purchased	2/3/2009	2/11/2011	45,000 00	45,000 00	-	Matured
70,000 00	Discover Bank	Purchased	2/4/2008	8/15/2011	70,000 00	70,000 00	-	Matured
98,000 00	Branch Bank & Trust	Purchased	2/25/2009	3/11/2011	98,000 00	98,000 00	-	Matured
99,000 00	Independent Bank	Purchased	4/21/2009	5/9/2011	99,000 00	99,000 00	-	Matured
97,000 00	Banco Puerto Rico	Purchased	9/2/2008	9/12/2011	97,000 00	97,000 00	-	Matured
50,000 00	Dallas Tex	Purchased	1/21/2005	2/15/2011	50,000 00	50,000 00	-	Matured
90,000 00	NM Household Financial	Purchased	2/8/2008	7/15/2011	90,000 00	90,000 00	-	Matured
99,000 00	NM Household Financial	Purchased	2/8/2008	8/15/2011	99,000 00	99,000 00	-	Matured
50,000 00	GE Money Bank	Purchased	6/29/2009	7/5/2011	50,000 00	50,000 00	-	Matured

Total : 997,000 00 997,000 00 -

Net Capital Gains for the Year: \$ -

FIELD & KUAN CPAs PC

5 Tudor City Place, 1425

New York, NY 10017

212-687-0139

ANNE CLAIRE LESTER FOUNDATION INC
FORM 990PF, PAGE 2, LINE 10 (a), (b), AND (c)**SCHEDULE OF INVESTMENTS**

For the Year 2011

DESCRIPTIONS	BOOK VALUE	MARKET VALUE
(a) U.S. AND STATE GOVERNMENT OBLIGATIONS		
NONE	\$ -	\$ -
Total:	-	-
(b) Corporate Stock		
Van Eck International Investors Fd	\$ 3,450	\$ 18,164
Total:	3,450	18,164
(c) Corporate Bonds		
ING Grope NV	\$ 25,000	\$ 16,740
FNMA Preferred Series T	25,000	140
HSBC Finance Corp	22,006	21,543
HSBC Holding PLC	48,266	47,917
Dow Chemical Co	50,000	51,922
JP Morgan Chase Bank	153,913	152,874
JP Morgan Chase Bank	18,107	18,977
JP Morgan Chase Bank	34,089	33,738
GE Capital Corp	100,000	102,566
Bank of America Corp	90,000	82,261
Total:	566,381	528,678

2011 FORM 990PF
ANNE CLAIRE LESTER FOUNDATION INC
SCHEDULE OF CHARITABLE CONTRIBUTIONS PAID
SCHEDULE II

ALL RECIPIENT ARE PUBLIC CHARITIES

ALL CONTRIBUTION MADE TO RECOGNIZED CHARITIES

ANNE CLAIRE LESTER FOUNDATION INC HAS NO RELATIONSHIP DIRECTLY TO ANY RECIPIENTS

PAYEE'S NAME	ADDRESS	AMOUNT
Albert Einstein College of Medicine	130 East 59th Street, New York, NY 10022	3,000
AMCHA	3700 Henry Hudson Parkway, Bronx, NY 10463	750
American Friends of Hatzolah Jerusalem	7 Pinewood Drive, Monsey, NY 10952	1,250
American Friends of Israeli Disabled Veterans	1132 Broadway, New York, NY 10010	2,500
American Red Cross	PO Box 97089, Washington, DC 20090-7089	750
American Red Magen David Adon	1560 Broadway, #510, New York, NY 10036	2,500
American Society of Yad Vashem Inc	PO Box 170305, Milwaukee, WI 53217-9962	1,500
Anti-Defamation League	1952 Whitney Avenue, Hamden, CT 06517	250
Artiretis Foundation (Inc \$500 void check for prior year)	PO Box 96280, Washington, DC 20077-7491	(100)
Bethel Chessed Community Funds	1324 North Avenue, New Rochelle, NY 10804	750
Blue Card Inc	171 Madison Avenue, New York, NY 10016	500
Chabad's Children of Chernobyl	675 Third Avenue, Suite 3210, New York, NY 10017	600
Chai Life Line	151 West 30th Street, New York, NY 10001	500
City Harvest	575 8th Avenue, 4 FL, New York, NY 10018-3069	2,500
Cornel Hillel	Myron Taylor Hall, Ithaca, NY 14853	1,000
Cornel Law School	Myron Taylor Hall, Ithaca, NY 14853	500
Disabled American Veterans Charitable Service Trust	3725 Alexandria Pike, Cold Spring, KY 41076	2,000
Dorot	171 West 85th Street, New York, NY 10024	500
Elizabeth Glaser Pediatric AIDS Foundation	2950 31st Street, Suite 125, Santa Monica, CA 90405	1,400
Epilepsy Institute	257 Park Avenue South, New York, NY 10010	1,750
Field of Honor Foundation	7030 S Yale Street, #600, Tulsa, OK 74136	450
Food Bank of Westchester	358 Saw Mill River Road, Millwood, NY 10546	1,500
Food Bank of NYC	39 Broadway, 10 FL, New York, NY 10006	2,500
Friend of Israel Defense Forces	298 Fifth Avenue, 5fl, New York, NY 10001	4,000
General Israel Orphans Home for Girls	PO Box 3147, New York, NY 10277-0074	300
Hatzalah of Riverdale	Box 181, Bronx, NY 10471	3,000
Hebrew Free Burial Association	224 West 35th Street, Rm 300, New York, NY 10001	500
House of Sages	283 East Broadway, New York, NY 10002	200
Jewish Foundation for the Righteous	305 7th Avenue, New York, NY 10007-6008	1,750
Jewish Guild for the Blind	15 West 65th Street, New York, NY 10023	1,200
Jewish National Fund	42 East 69th Street, New York, NY 10021	1,500
Jewish War Veterans	632 Palmer Road, Yonkers, NY 10701	3,000
New York League for the Hard Hearing	72 West 23rd Street, New York, NY 10011	2,000
Long Island Alzheimer Foundation	5 Chaned Drive, Port Washington, NY 11050	500
Maccabi U S A	PO Box 96462, Washington DC 20090-6462	650
March of Dimes	1275 Mamaroneck Avenue, White Plains, NY 10605	500
Marc Lustgarten Pancreatic Center Foundation	1111 Stewart Avenue, Bethpage, NY 11714	200
Memorial Sloan-Kettering Cancer Center	PO Box 750, New York, NY 10021-0036	500
National Conference of Synagogue Youth	12 Broadway, New York, NY 10004	650
National Jewish Outreach Program	989 Sixth Ave, 10 FL, New York, NY 10138-1399	600
Neuman Goldman Ladies Aux #69	C/o Bobbie Saks, 632 Palmer Road, Yonkers, NY 10701	300
New Rochelle Human Society	70 Portman Road, New Rochelle, NY 1080	200
New York City Rescue Mission	PO Box 275, Canal Street Station, New York, NY 10013	2,000
Riverdale Jewish Center	3700 Independence Avenue, Bronx, NY 10463	2,250
RJC Chessed Fund	3700 Independence Avenue, Bronx, NY 10463	2,250
Salvation Army	121 West 14th Street, New York, NY 10011	750
Shoah Visual History Foundation	Dept 4W00, PO Box 3168, Los Angeles, CA 90078-3169	2,000
Sierra Club	95 Second Avenue, 2nd Floor, San Francisco, CA 94105	250
Simon Wiesenthal Center	1399 South Roxbury Drive, Los Angeles, CA 90035-9003	1,000
Sped*Net Special Education Network of Wilton	20 Juniper Place, Wilton, CT 06897	12,000
United Jewish Appeal Israel Emergency Fund	130 East 59th Street, New York, NY 10022	12,000
United Negro College Fund	8260 Willow Oaks Corporate Dr, PO Box 10444, Fairfax, VA 22031	700

2011 FORM 990PF
ANNE CLAIRE LESTER FOUNDATION INC
SCHEDULE OF CHARITABLE CONTRIBUTIONS PAID
SCHEDULE II

ALL RECIPIENT ARE PUBLIC CHARITIES

ALL CONTRIBUTION MADE TO RECOGNIZED CHARITIES

ANNE CLAIRE LESTER FOUNDATION INC HAS NO RELATIONSHIP DIRECTLY TO ANY RECIPIENTS

PAYEE'S NAME	ADDRESS	AMOUNT
US Holocaust Museum	100 Raoul Wallenberg Place SW, Washington DC 20024-2126	250
US Olympic Committee	PO Box 15199, Colorado Springs, CP 80935-5199	750
World Wildlife Fund	1250 24th Street, NW, Washington DC 20090	1,000
Yeshiva University Benjamin N Cardozo School of Law	500 West 185th Street, New York, NY 10033	2,500
YIVO	15 West 16th Street, New York, NY 10011	1,000
YM-YW HA Latchkey Programs	56-25 Arlington Avenue, Bronx, NY 10471	1,500
Young Israel of Riverdale	4502 Henry Hudson Parkway, Bronx, NY 10471	750
Total Charitable Contributions Paid		<u>\$ 93,350</u>

Form **2848**

(Rev March 2012)

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:** 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

ANNE CLAIRE LESTER FOUNDATION INC**C/O MURIEL S KESSLER@ 122 42ND ST, #606****NEW YORK, NY 10168**

Identifying number

13-3579342

Daytime telephone number

(212) 986-0960

Plan 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

TIAN JAN KUAN, CPA**500 N Broadway, Suite 239****Jericho, NY 11753**Check if to be sent notices and communications ☐CAF No. **030485759R**PTIN **P00179731**Telephone No **(212) 687-0139**Fax No **(212) 867-9789**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 ☐Check if to be sent notices and communications ☐

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)	Tax Form Number (1040, 941, 720, etc) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
NON FOR PROFIT	990PF	2011

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: _____

- 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.

x Muriel S. Kessler 5/3/12 President
 Signature Date Title (if applicable)

MURIEL S. KESSLER ANNE CLAIRE LESTER FOUNDATION INC
 Print Name PIN Number Print name of taxpayer from line 1 if other than individual

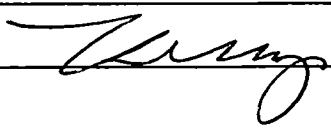
Part II Declaration of Representative

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 LITC 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 ON PAGE 1. 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
b	NEW YORK			5/3/12