See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

CHCOMEDS

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning , and ending

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Charlotte County Medical Society, Inc.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
PO Box 494144

City or town, state or province, country and ZIP or foreign postal code
Port Charlotte FL 33949

D Employer identification number
23-7027155

E Telephone number
941-625-6229

F Group Exemption Number ▶

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

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

I Website: ▶ N/A

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 53,873

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

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	
	2	Program service revenue including government fees and contracts			2	
	3	Membership dues and assessments	See Statement		3	47,378
	4	Investment income			4	
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
	6	Gaming and fundraising events				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a			
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	6,495		
	c	Less direct expenses from gaming and fundraising events	6c	3,846		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	2,649
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	
	8	Other revenue (describe in Schedule O)			8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		▶	9	50,027
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	1,967
	14	Occupancy, rent, utilities, and maintenance			14	1,283
	15	Printing, publications, postage, and shipping			15	
	16	Other expenses (describe in Schedule O)			16	99,607
	17	**Total expenses.** Add lines 10 through 16		▶	17	102,857
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-52,830
	19	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)			19	158,057
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20		▶	21	105,227

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For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2013)

DAA

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	68,154	22	17,233
23 Land and buildings	88,034	23	85,964
24 Other assets (describe in Schedule O)	2,897	24	2,030
25 **Total assets**	159,085	25	105,227
26 **Total liabilities** (describe in Schedule O)	1,028	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	158,057	27	105,227

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III [X]

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

What is the organization's primary exempt purpose?
See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 To Promote the Science, Art and Education of Medicine and the betterment of Public Health on a charitable basis.

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 28a

29

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ▶ [ ] 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV [X]

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Heath benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Dr. Steven Shell President	0.00	0	0	0
Dr. Christopher G Constance Past Pres/Director	0.00	0	0	0
Dr. Robert Hansell Vice President	0.00	0	0	0
Dr. Lee Gross Secretary	0.00	0	0	0
Dr. Thomas Noone Treasurer	0.00	0	0	0
Danielle Sorrentino Director	0.00	41,147	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	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	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	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 tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	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 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	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	40e		X
41	List the states with which a copy of this return is filed ▶ None			
42a	The organization's books are in care of ▶ Management Telephone no ▶ 941-625-6229			
	Located at ▶ 21434 Olean Blvd Port Charlotte FL ZIP + 4 ▶ 33952			
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)? 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.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		X
43	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 ▶ 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 business address of each independent contractor	(b) Type of service	(c) Compensation

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

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

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 — 12-22-14 Date

▶ Director Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Beth A Wilson EA	Beth A Wilson EA	12/17/14		P00187460

Firm's name ▶ Wilson Tax and Accounting Inc — Firm's EIN ▶ 27-3653397

Firm's address ▶ 1300 Enterprise Dr Ste A, Port Charlotte, FL 33953-3801 — Phone no 941-625-1925

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

SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ	OMB No 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.	2013 Open to Public Inspection

Name of the organization	Employer identification number
Charlotte County Medical Society, Inc.	23-7027155

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Travel Expense	$ 785
Insurance	$ 2,483
Awards & Promotional	$ 207
Contract Services	$ 4,347
Dues & Subscriptions	$ 902
Merchant Fees	$ 115
Seminars & Education	$ 3,420
Meals - 100%	$ 117
Equipment Rental	$ 2,030
Equipment Repairs	$ 1,227
Internet Fees	$ 1,739
Licenses & Fees	$ 122
Miscellaneous Expense	$ 27,489
Office Expense	$ 2,230
Postage	$ 78
Repairs & Maintenance-M/G	$ 425
Taxes & Licenses - M/G	$ 577
Leased Employees Expenses	$ 36,800
Related Leased Empl Exp	$ 6,465
Advertising	$ 2,661
Penalties	$ 2,408
2012 Federal UI	$ 42

Non-investment Depreciation	$	2,938
Total	$	99,607

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Furniture & Fixtures	$ 9,123	$ 9,123
Less Accumulated Depreciation	$ 6,366	$ 7,233
Deposits	$ 140	$ 140
Total	$ 2,897	$ 2,030

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Unsecured Notes and Loans Payable	$ 1,028	$ 0

Form 990-EZ, Part III - Primary Exempt Purpose

To promote the Science, Art and Education of Medicine, and to the betterment of public health on a charitable basis.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

To promote the Science, Art and Education of Medicine and the betterment of Public Health on a charitable basis.

Form 990-EZ, Part IV - Additional Information

Director's pay includes Leased employee pay of $36,800 and 1099 income of 4,347 = total of 41,147

CHGOMEDS

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return: Charlotte County Medical Society, Inc.

Identifying number: 23-7027155

Business or activity to which this form relates: Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,072

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	866
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27 5 yrs	MM	S/L	
				27 5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	2,938
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

There are no amounts for Page 2

CHCOMESO

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	Taxpayer identification number(s)	
Charlotte County Medical Society Ch 21434 Olean Blvd Port Charlotte FL 33952-5445	26-4434512 Daytime telephone number	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		
Beth A Wilson EA 1300 Enterprise Dr Ste A Port Charlotte FL 33953-3801	CAF No 6505-73275R PTIN P00187460 Telephone No 941-625-1925 Fax No 941-625-1526	
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 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)
Information Tax Form	990	2013 2014 2015

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 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.

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.

Daniell Sorrentino — 12/22/14 — Director

Signature — Date — Title (if applicable)

Danielle M Sorrentino

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 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
c	United States	00053734-EA		12/22/14