

**From:** [Michael Hartmann](#)  
**To:** [Renee Krebs](#); [Renee Narus](#)  
**Cc:** [Dionne King](#)  
**Subject:** FW: Opportunity in Education - Notice of Name Change  
**Date:** Friday, January 22, 2016 1:16:04 PM

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**From:** Thomas Carroll [mailto:[tcarroll@investineducation.org](mailto:tcarroll@investineducation.org)]  
**Sent:** Friday, January 22, 2016 12:39 PM  
**Subject:** Opportunity in Education - Notice of Name Change

Friends and supporters,

We would like to let you know that our organizations have changed names as of January 1, 2016. Our 501(c)3, the Foundation for Opportunity in Education is now called the Invest in Education Foundation. And, our 501(c)4, the Coalition for Opportunity in Education is now called the Invest in Education Coalition. Our new website, can be found at [www.investineducation.org](http://www.investineducation.org) and please note the email address changes for our staff below.

- Tom Carroll can now be reached at [tcarroll@investineducation.org](mailto:tcarroll@investineducation.org)
- Deb Docherty can now be reached at [ddocherty@investineducation.org](mailto:ddocherty@investineducation.org)
- Peter Murphy can now be reached at [pmurphy@investineducation.org](mailto:pmurphy@investineducation.org)
- Mike Strianese can now be reached at [mstrianese@investineducation.org](mailto:mstrianese@investineducation.org)

Our mailing address remains the same at 26 Century Hill Drive, Suite 203, Latham NY 12110.

We hope that you agree that these new names better reflect the "invest in ed" brand that we have built, with your help, over the last few years in our continued pursuit of an education tax credit in NYS. Please update your files to reflect these changes and let us know if you have any questions. Thank you for your continued support.

**Internally Sourced Email.**

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: April 4, 2013

THE FOUNDATION FOR OPPORTUNITY IN  
EDUCATION  
PO BOX 792  
~~CLIFTON PARK NY 12065~~  
LATHAM 12110

**Person to Contact:**

Sophia Brown # 02-02975

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

45-3027711

Dear Sir or Madam:

This is in response to your February 4, 2013 request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in May 2012.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. The IRS maintains a list on our website of organizations whose tax-exempt status was automatically revoked under section 6033 (j) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

*Cindy Thomas*

Cindy Thomas  
Manager, Exempt Organizations  
Determinations

5/6/13 - called & had the address  
changed.

*PS*

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

**MAY 17 2012**

SCHOOL CHOICE FOUNDATION  
26 CENTURY HILL DR  
LATHAM, NY 12110

Employer Identification Number:  
45-3027711

DLN:  
17053107307002

Contact Person:  
JULIE CHEN ID# 31261

Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31

Public Charity Status:  
170(b)(1)(A)(vi)

Form 990 Required:  
Yes

Effective Date of Exemption:  
February 17, 2012

Contribution Deductibility:  
Yes

Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

**RECEIVED**

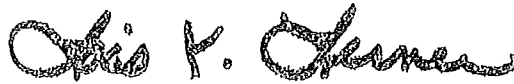
**MAY 24 2012**

Letter 947 (DO/CG)

SCHOOL CHOICE FOUNDATION

We have sent a copy of this letter to your representative as indicated in your .  
power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" being more prominent.

Lois G. Lerner  
Director, Exempt Organizations

Enclosure: Publication 4221-PC

SIMPSON THACHER & BARTLETT LLP

425 LEXINGTON AVENUE  
NEW YORK, NY 10017-3954  
(212) 455-2000

FACSIMILE (212) 455-2502

DIRECT DIAL NUMBER  
(212) 455-2874

E-MAIL ADDRESS  
lafreeman@stblaw.com

BY FACSIMILE (513-263-4330)

January [ ], 2013

Re: School Choice Foundation (EIN: 45-3027711)

Internal Revenue Service  
TE/GE Correspondence Unit  
Room 4024  
P.O. Box 2508  
Cincinnati, Ohio 45201

Dear Sir or Madam:

I write to request that School Choice Foundation's (the "Charity's") determination letter be reissued in the name of "The Foundation for Opportunity in Education" so that it reflects the Charity's updated legal name. The Charity's employer identification number is 45-3027711. The Internal Revenue Service (the "IRS") has determined the Charity to be an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), and has classified the Charity as a public charity described in Code sections 509(a)(1) and 170(b)(1)(A)(vi). A copy of a letter from the IRS, dated May 17, 2012, confirming the Charity's exempt status is attached at Tab A.

On December 5, 2012, the Charity, through the filing of an Amended and Restated Certificate of Incorporation (the "Certificate") in Delaware, changed its name to

“The Foundation for Opportunity in Education”. A copy of the Certificate is attached at Tab B.

Please send the reissued determination letter to me at the following address:

Lisa A. Freeman  
Simpson Thacher & Bartlett LLP  
425 Lexington Avenue  
New York, NY 10017.

In addition, I would appreciate it if you could please ensure that this name, *i.e.*, “The Foundation for Opportunity in Education”, is reflected in your records and in *Exempt Organizations Select Check*.

I am an authorized representative of the Charity appointed as such in the IRS Form 2848, Power of Attorney and Declaration of Representative, attached at Tab C. Please call me at (212) 455-2874 if you have any questions or require additional information.

Very truly yours,

Lisa A. Freeman

Attachments

cc: Thomas W. Carroll  
Michael Strianese  
Deborah A. Docherty  
Jennifer I. Reynoso, Esq.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

**MAY 17 2012**

SCHOOL CHOICE FOUNDATION  
26 CENTURY HILL DR  
LATHAM, NY 12110

Employer Identification Number:

45-3027711

DLN:

17053107307002

Contact Person:

JULIE CHEN

ID# 31261

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

February 17, 2012

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

**RECEIVED**

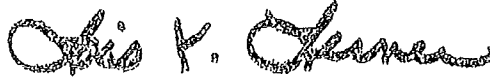
**MAY 24 2012**

Letter 947 (DO/CG)

SCHOOL CHOICE FOUNDATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" being the most prominent.

Lois G. Lerner  
Director, Exempt Organizations

Enclosure: Publication 4221-PC



# Delaware

PAGE 1

*The First State*

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE RESTATED CERTIFICATE OF "SCHOOL CHOICE FOUNDATION", CHANGING ITS NAME FROM "SCHOOL CHOICE FOUNDATION" TO "THE FOUNDATION FOR OPPORTUNITY IN EDUCATION", FILED IN THIS OFFICE ON THE FIFTH DAY OF DECEMBER, A.D. 2012, AT 1:18 O'CLOCK P.M.

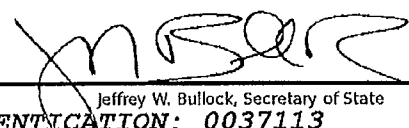
A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

5111390 8100

121297665

You may verify this certificate online  
at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)



  
Jeffrey W. Bullock, Secretary of State  
AUTHENTICATION: 0037113

DATE: 12-05-12

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 01:28 PM 12/05/2012  
FILED 01:18 PM 12/05/2012  
SRV 121297665 - 5111390 FILE

AMENDED AND RESTATED CERTIFICATE OF INCORPORATION  
OF  
SCHOOL CHOICE FOUNDATION

(Under Sections 242 and 245 of the General Corporation  
Law of the State of Delaware)

THE UNDERSIGNED, being an officer of School Choice Foundation (the "Corporation"), a non-stock, not-for-profit corporation organized and existing under the General Corporation Law of the State of Delaware (the "DGCL"), does hereby certify:

FIRST: The name of the Corporation is School Choice Foundation. This name has never been changed.

SECOND: The Certificate of Incorporation of the Corporation was filed by the Department of State on February 17, 2012.

THIRD: This Amended and Restated Certificate of Incorporation of the Corporation as amended herein was duly adopted in accordance with the applicable provisions of Sections 242 and 245 of the DGCL.

FOURTH: This Amended and Restated Certificate of Incorporation changes the Corporation's name from "School Choice Foundation" to "The Foundation for Opportunity in Education".

FIFTH: The text of the Certificate of Incorporation of the Corporation is hereby amended and restated in its entirety to read as set forth in Attachment A hereto.

IN WITNESS WHEREOF, the undersigned officer of the Corporation has executed this Amended and Restated Certificate of Incorporation on this 4 day of Dec, 2012 and does hereby affirm, under penalties of perjury, that the statements contained herein have been examined by him and are true and correct to the best of his knowledge.

By: Thomas W. Carroll  
Name: Thomas W. Carroll  
Title: President

AMENDED AND RESTATED CERTIFICATE OF INCORPORATION  
OF  
THE FOUNDATION FOR OPPORTUNITY IN EDUCATION

**ARTICLE I**

**NAME**

The name of the corporation is The Foundation for Opportunity in Education (the "Corporation").

**ARTICLE II**

**REGISTERED OFFICE AND AGENT**

The address, including street, number, city and county, of the registered office of the Corporation in the State of Delaware is Corporation Trust Center, 1209 Orange Street in the City of Wilmington, County of New Castle, 19801. The name of the registered agent of the Corporation in the State of Delaware at that address is The Corporation Trust Company.

**ARTICLE III**

**PURPOSES**

The purposes for which the Corporation is formed are exclusively charitable and educational within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), and shall include but shall not be limited to:

- (a) promoting improvement in education for students, increasing educational choice, and working to close gaps in educational achievement;
- (b) conducting seminars and conferences and disseminating educational materials to educate the public on these issues;
- (c) making grants to or cooperating with other charitable organizations whether local, national, or international, for any of the foregoing purposes; and
- (d) conducting any other activities that may be necessary, useful, or desirable for the furtherance or accomplishment of the foregoing purposes, provided that those activities would not endanger the Corporation's non-for-profit or tax-exempt status.

## ARTICLE IV

### POWERS

The Corporation shall have the authority to exercise all of the powers conferred upon corporations organized, not-for-profit and without authority to issue capital stock under the provisions of the General Corporation Law of the State of Delaware together with the power to solicit grants and contributions for any corporate purpose. Notwithstanding any other provision of these articles, the Corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income taxation under Section 501(c)(3) of the Code.

## ARTICLE V

### DURATION

The duration of the Corporation is to be perpetual.

## ARTICLE VI

### NO CAPITAL STOCK

The Corporation shall not have authority to issue capital stock.

## ARTICLE VII

[INTENTIONALLY OMITTED]

## ARTICLE VIII

### MEMBERS

The Corporation shall have one class of members. The rights and conditions of membership shall be stated in the By-Laws of the Corporation.

## ARTICLE IX

### MANAGEMENT

Except as otherwise provided by law, or in any By-Laws of the Corporation, the activities and affairs of the Corporation shall be managed and all the powers of the Corporation shall be exercised by the Board of Directors. Pursuant to Section 141(j) of the General Corporation Law, less than one-third of the members of the Board of Directors may constitute a quorum thereof.

## ARTICLE X

### DIRECTORS' LIABILITY

The personal liability of the directors and of any persons performing any of the duties of directors of the Corporation is hereby eliminated to the fullest extent permitted by paragraph (7) of subsection (b) of Section 102 of the General Corporation Law of the State of Delaware, as the same may be amended or supplemented.

## ARTICLE XI

### NO PRIVATE INUREMENT

The Corporation is not formed for pecuniary profit or financial gain, and no part of its assets, income, or profit shall be distributed to, or inure to the benefit of, any private individual. However, reasonable compensation may be paid for services rendered to or for the Corporation in furtherance of one or more of its purposes.

## ARTICLE XII

### LOBBYING AND PARTICIPATION IN POLITICAL CAMPAIGNS

No substantial part of the activities of the Corporation shall be devoted to carrying on propaganda or otherwise attempting to influence legislation (except to the extent authorized by Section 501(h) of the Code, during any fiscal year or years in which the Corporation has chosen to utilize the benefits authorized by that statutory provision). The Corporation shall not participate or intervene (including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office.

## ARTICLE XIII

### FEDERAL EXCISE TAXES

If the Corporation is at any time deemed to be a private foundation within the meaning of Section 509 of the Code, then for the period in which the Corporation is so deemed, it shall distribute its income for each taxable year in such manner and at such times as not to be subject to tax under Section 4942 of the Code. In addition, if the Corporation is at any time deemed to be a private foundation within the meaning of Section 509 of the Code, the Corporation shall not engage in any act of self-dealing (as defined in Section 4941(d) of the Code), retain any excess business holdings (as defined in Section 4943(c) of the Code), make any investments in such manner as to subject the Corporation to tax under Section 4944 of the Code, or make any taxable expenditures (as defined in Section 4945(d) of the Code).

## ARTICLE XIV

### DISSOLUTION

In the event of dissolution, the assets and property of the Corporation remaining after payment of expenses and the satisfaction of all liabilities shall be distributed as determined by the Board of Directors to charitable organizations then qualified under Section 501(c)(3) of the Code, or to the federal government, or to a state or local government, for a public purpose. Any assets of the Corporation not so disposed of shall be disposed of by the Court of Common Pleas (or a Court of equivalent or comparable jurisdiction) of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

## ARTICLE XV

### AMENDMENTS

From time to time, and in furtherance of the exempt purposes for which the Corporation is being organized, any of the provisions of this Certificate of Incorporation may be amended, altered, or repealed, and other provisions authorized by the laws of the State of Delaware at the time in force may be added or inserted, in the manner and at the time prescribed by those laws.

Pursuant to Section 109 of the General Corporation Law, the Board of Directors may amend or repeal the By-Laws of the Corporation at any meeting of the Board of Directors at which a quorum is present or by unanimous written consent of the Board of Directors.

# 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 The Foundation for Opportunity in Education 26 Century Hill Drive Latham, NY 12110	Taxpayer identification number(s) 45-3027711
	Daytime telephone number 518-640-8344
	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 Lisa A. Freeman, Esq. Simpson Thacher & Bartlett LLP 425 Lexington Ave., NY, NY 10017 Check if to be sent notices and communications <input checked="" type="checkbox"/>	CAF No. 0309-11586R PTIN P01451804 Telephone No. 212-455-2874 Fax No. 212-455-2502 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Jennifer I. Reynoso, Esq. Simpson Thacher & Bartlett LLP 425 Lexington Ave., NY, NY 10017 Check if to be sent notices and communications <input checked="" type="checkbox"/>	CAF No. 0200-71897R PTIN P01449312 Telephone No. 212-455-2287 Fax No. 212-455-2502 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address David A. Shevlin, Esq. Simpson Thacher & Bartlett LLP 425 Lexington Ave., NY, NY 10017	CAF No. 0307-31593R PTIN P01462218 Telephone No. 212-455-3682 Fax No. 212-455-2502 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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)
Request for an updated determination letter.	N/A	2013

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.**

Signature	Date	Secretary Title (if applicable)
Deborah A. Docherty		The Foundation for Opportunity in Education
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
a	New York	4587770		
a	New York	2766806		
a	New York	2544401		