

LAW OFFICES OF
MARK BERNSLEY
A PROFESSIONAL CORPORATION

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* ALSO ADMITTED TO PRACTICE
IN NEW YORK AND MASSACHUSETTS

November 12, 2014

CERTIFIED MAIL

Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

Re: Freedom of Information Act Request
Estate of Papaz (SSN: [REDACTED])
Jonathan Carrano, Administrator
Form 706/52
Estate Tax Claim for Refund

Dear Disclosure Officer:

Under the Freedom of Information Act, 5 U.S.C. § 552, I am requesting copies of the following documents:

The complete administrative file relating to the estate taxes of the subject taxpayer, including the estate tax return, amendments thereto, the entire administrative record of the examination of the estate tax return, complete transcripts of account showing assessments and payments of estate taxes, and the processing of all claims for refund thereof, including correspondence and memoranda related thereto.

I am requesting this information on behalf of the taxpayer, Jonathan Carrano, administrator of the estate, as his authorized representative, in connection with the claim for refund, and have enclosed a copy of the Power of Attorney authorizing my representation.

I am pre-authorizing, and agree to pay, any fees necessary for you to comply with this request up to a maximum of \$100.00. If you estimate that the fees will exceed this limit, please inform me first.

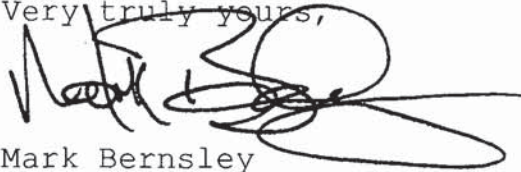
EXHIBIT B PAGE 1

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Any notifications or questions regarding this request should be directed to the undersigned at the above address and phone number.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Mark Bernsley', with a large, stylized flourish extending to the right.

Mark Bernsley

MB/ww

Encl.

Form **2848**
 (Rev. March 2012)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Type or print. ▶ See the separate instructions.

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 Estate of CHARLES PAPAZ, deceased Jonathan Carrano, Administrator _____ La Verne, CA 91750	Taxpayer identification number(s) _____ Daytime telephone number _____ Plan number (if applicable) _____
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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 Mark Bernsley, Esq. 21550 Oxnard Street, Suite 300 Woodland Hills, CA 91367 Check if to be sent notices and communications <input checked="" type="checkbox"/>	CAF No. <u>9000-85465R</u> PTIN <u>P01701325</u> Telephone No. <u>(818) 981-1776</u> Fax No. <u>(818) 981-0156</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____ Check if to be sent notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____ Check if to be sent notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ 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	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (If applicable) (see instructions for line 3)
Estate Tax	706	DOD: 07/08/2007

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(c) 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: _____

Form 2848 (Rev. 3-2012)

Estate of CHARLES PAPAZ, deceased

Page 2

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.**

Jonathan Carrano
Signature

7/31/14
Date

Administrator and sole beneficiary
Title (if applicable)

Jonathan Carrano
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	CA	089120		8/1/2014

Copy

DE-150

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address): Karl W. Scoth, Esq, SEN #113572 THE KARL W. SCOTH LAW FIRM 1905 East Route 66 - Suite 102 Glendora, CA 91740 ATTORNEY FOR (Name): Jonathan Carrano	TELEPHONE AND FAX NOS.: (626) 963-7161 (626) 963-7163
FOR COURT USE ONLY	
CONFORMED COPY OF ORIGINAL FILED Los Angeles Superior Court MAR 29 2011 John A. Clark, Executive Officer/ Clerk By <u>John A. Clarke</u> , Deputy	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF Los Angeles STREET ADDRESS: 111 North Hill Street MAILING ADDRESS: 111 North Hill Street CITY AND ZIP CODE: Los Angeles, CA 90017 BRANCH NAME: Central District	
ESTATE OF (Name): CHARLES H. PAPAZ	
DECEDENT	
LETTERS <input type="checkbox"/> TESTAMENTARY <input type="checkbox"/> OF ADMINISTRATION <input checked="" type="checkbox"/> OF ADMINISTRATION WITH WILL ANNEXED <input type="checkbox"/> SPECIAL ADMINISTRATION	
CASE NUMBER BP 109522	

LETTERS

1. The last will of the decedent named above having been proved, the court appoints (name): **JONATHAN CARRANO**
 - a. executor.
 - b. administrator with will annexed.
2. The court appoints (name):
 - a. administrator of the decedent's estate.
 - b. special administrator of decedent's estate
 - (1) with the special powers specified in the *Order for Probate*.
 - (2) with the powers of a general administrator.
 - (3) letters will expire on (date):
3. The personal representative is authorized to administer the estate under the Independent Administration of Estates Act with full authority with limited authority (no authority, without court supervision, to (1) sell or exchange real property or (2) grant an option to purchase real property or (3) borrow money with the loan secured by an encumbrance upon real property).
4. The personal representative is not authorized to take possession of money or any other property without a specific court order.

AFFIRMATION

1. PUBLIC ADMINISTRATOR: No affirmation required (Prob. Code, § 7621(c)).
2. INDIVIDUAL: I solemnly affirm that I will perform the duties of personal representative according to law.
3. INSTITUTIONAL FIDUCIARY (name):

I solemnly affirm that the institution will perform the duties of personal representative according to law. I make this affirmation for myself as an individual and on behalf of the institution as an officer.
 (Name and title):

4. Executed on (date): **2/28/2011**, California.
 at (place):

John A. Clarke
 (SIGNATURE)

CERTIFICATION

I certify that this document is a correct copy of the original on file in my office and the letters issued the personal representative appointed above have not been revoked, annulled, or set aside, and are still in full force and effect.

WITNESS, clerk of the court, with seal of the court affixed.

(SEAL)

Date: **MAR 29 2011**
 Clerk by **JOHN A. CLARKE**

 (DEPUTY)

(SEAL)

Date:
 Clerk, by

 (DEPUTY)