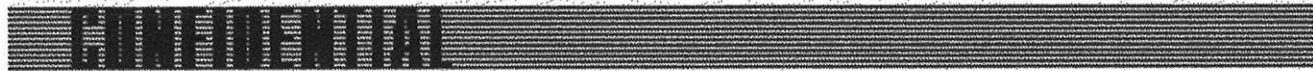


# **Exhibit “1”**



**To:** IRS FOIA Request

**From:** Deborah Leirer  
Dentons Sirote PC  
2311 Highland Avenue South  
Birmingham  
AL 35205

**Phone:** 12059185015  
**Fax Phone:** (877) 891-6035

**Phone:** 12059185015  
**Fax Phone:** 12059185015

**Date** 01/11/2022

**Pages including cover sheet:** 9

**Note:**

To whom it may concern:  
Please see the attached FOIA Request for Capital Ship, LLC along with the POA. Please sign the last page of the FOIA letter and return to the fax number indicated in the letter.

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SIROTE

Gregory P. Rhodes  
Shareholdergregory.rhodes@dentons.com  
D 205-930-5445Dentons Sirote PC  
2311 Highland Avenue South  
Birmingham, AL 35205-2972  
United States

dentons.com

January 7, 2022

**VIA FACSIMILE**Internal Revenue Service  
Central Processing Unit  
Stop 93A  
Post Office Box 621506  
Atlanta, GA 30362-3006  
FAX: 877-891-6035**Re: Freedom of Information Act (FOIA) Document Requests**

Dear Sir/Madam:

I represent LLH Investment Fund II, LLC as Tax Matters Partner ("TMP") of Capital Ship, LLC. Enclosed is the Power of Attorney (Form 2848) confirming the foregoing. This letter is intended to formally request, under the Freedom of Information Act 5 U.S.C. § 552, and the regulations promulgated thereunder, each and every document (exclusive of the filed income tax returns) contained in the administrative files of the Internal Revenue Service relating to the examinations of the Form 1065, U.S. Return of Partnership Income, filed by Capital Ship, LLC (EIN: [REDACTED]) (the "Taxpayer") for taxable year ended December 31, 2016 (the "Examinations").

This request does not include copies of the foregoing tax returns, nor does it include copies of correspondence generated by our office. Subject to the foregoing, the requested information includes, but is not limited to:

1. The Examination Division Administrative File (the "Administrative File") for the Examinations. The requested file includes any worksheets, work papers, notes, emails, documents, memoranda, letters, computations and other materials prepared or accumulated relative to the Audit by employees of the IRS and any other governmental agency. This request also includes internal documents, memoranda, memoranda of all interviews of persons regarding the charitable contributions by the Taxpayer, copies of all statements (sworn or otherwise) given by individuals in connection with the Audit, Case Activity record, written reports and recommendations concerning the proposed adjustment of partnership items and penalties, and any other information that is related to the determinations by the IRS as set forth in the Revenue Agent Audit Report.

2. Any documents (electronic or otherwise) relative to the Examination

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Capital Ship, LLC – FOIA Request  
January 7, 2022  
Page 2

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that may have been prepared by specialist agents, engineers, or valuation specialists, and materials created as specialty case files, desk files, or as group files, which are not otherwise included in the Administrative File. This request includes any emails, work papers, notes, documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examinations.

3. Any documents (electronic or otherwise) relative to the Examination that may have been prepared by persons not employed by the Internal Revenue Service, including consultants, appraisers, economists, engineers, and any other specialists retained for this case and which are not otherwise included in the Administrative File. This request includes any emails, work papers, notes documents, memoranda, transmittal letters, reports, documents describing or recording interviews, or other materials prepared or accumulated relevant to the Examination.

4. Any documents (electronic or otherwise) relative to the Examination that include information and documents obtained pursuant to summonses or third-party requests issued to third parties which are not otherwise included in the Administrative File.

5. Any communications concerning Capital Ship, LLC's Examination, Capital Ship, LLC's Administrative File, or Capital Ship, LLC between the Internal Revenue Service and federal legislative branch officials including the Senate Finance Committee, its staff, and its interns.

6. Any communications concerning Capital Ship, LLC's Examination, Capital Ship, LLC's Administrative File, or Capital Ship, LLC between the Internal Revenue Service and any state or federal agency or official therein.

In addition to the above records, please provide a list of all information relevant to this matter that is maintained electronically. This list should identify the information by subject matter and format (i.e., tape, disk, etc.).

Please undertake a search "reasonably calculated to uncover all relevant documents" requested. To the extent that you claim that any of the requested documents are not "agency records" please provide a statement justifying your position that the requested documents are not agency records. See *Weisber v. DOJ*, 705 F.2d 1344, 1351 (D.C. Cir. 1983); *DOJ v. Tax Analysts*, 492 U.S. 136, 142 n.3 (1989) (citing S. Rep. No. 813, 89th Cong., 2d Sess., 8 (1965) and H.R. Rep. No. 1497, 89th Cong. 2d Sess., 9 (1966)).

Should you encounter issues locating a requested document, please do not hesitate to call my office to discuss the request and ways to clarify or revise the request. In the event that you encounter issues locating a requested document, I would like to request a conference call with whomever is directly handling this FOIA claim and myself, so that we can attempt to refine or alter the search

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Capital Ship, LLC – FOIA Request  
January 7, 2022  
Page 3

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parameters and/or criteria to assist you in the location of the requested documents. *See Hudgins v. IRS*, 620 F. Supp. 19, 21 (D.D.C. 1985); *aff'd*, 808 F.2d 137 (D.C. Cir. 1987).

To the extent you withhold any documents or materials on the grounds of a specific FOIA exemption or otherwise, please provide an index listing the documents withheld and the specific FOIA exemption pursuant to which the document is withheld. *See Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973). The IRS carries the burden to justify its withholding of any requested document. *See id.* Accordingly, please provide a detailed, nonconclusory statement to justify your claims, if any, that the requested documents are subject to FOIA exemptions.

The statement should correlate how the disclosure of the requested document would damage the interest protected by the claimed exclusion. The IRS is required to provide sufficient information so “that the requester and the trial judge [are] able to derive...a clear explanation of why each documents or portion of a document withheld is putatively exempt from disclosure.” *Hinton v. DOJ*, 844 F.2d 126, 129 (3d Cir. 1988).

With respect to any document you claim is exempted from production under FOIA, consider your duty to make a partial disclosure. If the exempt portion can be reasonably segregated out of the document, then effecting a partial disclosure by redacting such exempt or excluded parts is required. *See EPA v. Mink*, 410 U.S. 73, 91 (1973). A portion can be reasonably segregated if after redaction of the exempt material, the requested document still conveys meaningful information that is not misleading. *See I.R.M. 11.3.13.7.4 (8-14-13)*.

If you deny a request for any document (due to a claimed exemption), in whole, in part, or conditionally, please in addition to a detailed, nonconclusory statement justifying the denial, provide (1) the city or other location where the requested record(s) may be found, (2) the name, title, and position of the official responsible for the denial, and (3) advise where, when, and how to gain access to FOIA dispute resolution processes, and (4) where, when, and how to exercise FOIA appeal rights. *See Treas. Reg. § 601.702(c)(9)(iv)*; FOIA Improvement Act of 2016, Pub. L. No. 114-185, § 2.

If you deny a request for any document (due to a claimed exemption), in whole, in part, or conditionally, please also provide an accounting of the pages and document(s) withheld. Your response should detail: (1) the total number of pages responsive to the request, (2) the number of pages denied in full, (3) the number of pages denied in part, and (4) the number of pages granted in full. *See I.R.M. 11.3.13.8(6) (4-19-17)*.

We are aware that the Internal Revenue Service has a destruction policy for documents of a certain age. Therefore, we request that appropriate measures be taken immediately to ensure that the requested documents are not destroyed before full compliance with this request.

The Internal Revenue Service is authorized to charge us for searching for the records, for reviewing the records, making any necessary deletions therefrom, and for making the requested copies, up to a maximum of \$500.00 without further authorization. If the total charges estimated exceed this amount, please provide us with an estimate of the charges and seek further authorization from us.



Capital Ship, LLC – FOIA Request  
January 7, 2022  
Page 4

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My name, address, and telephone number are as follows:

Gregory P. Rhodes  
Dentons Sirote PC.  
2311 Highland Avenue South  
Birmingham, AL 35205  
(205) 930-5445

An “other” requester is seeking this information for personal or non-commercial use.

In accordance with the provisions of IRC Sections 6103, 6302 and 7602(c), 5 U.S.C. Section 552, as amended, and 5 U.S.C. Section 552A, we anticipate receiving a reply within *twenty (20) working days*. Should you anticipate that this request will take more than ten days to process, please promptly provide my office with the applicable tracking number for this FOIA request. See OPEN Government Act, Pub. L. No. 110-175, § 7.

Please address the requested records to me at the address set forth above. If you have any questions concerning this request or require further identifying information, please contact me by telephone at the number set forth above.

Kindly acknowledge receipt of this request by countersigning the enclosed copy of this letter and returning the same by facsimile to 205-212-2933. Please keep me advised as to the status of the above referenced request.

Very truly yours,

Gregory P. Rhodes  
FOR THE FIRM

<b>RECEIPT ACKNOWLEDGED:</b>
INTERNAL REVENUE SERVICE
BY: _____
TITLE: _____
DATED: _____

Form **2848**  
 (Rev. January 2018)  
 Department of the Treasury  
 Internal Revenue Service

**Power of Attorney  
 and Declaration of Representative**

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date    /    /   

**Part I Power of Attorney**

Caution: A separate Form 2848 must 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 LLH Investment Fund II, LLC, Tax Matters Partner for Capital Ship, LLC P.O. Box 639 Dexter, MO 63841		Taxpayer identification number(s) [REDACTED]	
		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 Gregory P. Rhodes, Esq. Sirote & Permutt, P.C. 2311 Highland Avenue South, Birmingham, AL 35205 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0305-71461R PTIN P01688422 Telephone No. (205) 930-5445 Fax No. (205) 212-2933 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Seth K. Abrams, CPA 1001 Summit Boulevard, Suite 1150 Atlanta, GA 30319-6418 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0100-85332R PTIN P00229050 Telephone No. 404-400-4200 Fax No. 404-400-4285 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Ronald A. Levitt, Esq. Sirote & Permutt, P.C. 2311 Highland Avenue South, Birmingham, AL 35205 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0302-38951R PTIN P01688457 Telephone No. (205) 930-5274 Fax No. (205) 212-3894 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Rachel M. Skypek 1001 Summit Boulevard, Suite 1150 Atlanta, GA 30319-6418 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0306-84504R PTIN P00966186 Telephone No. 404-400-4200 Fax No. 404-400-4285 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 and perform the following acts:

**3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excess, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Partnership Income Tax	1065	2008-2018
TEFRA Partnership Proceeding	1065 & consequential adjustments	2008-2018

**FOIA**  
**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 Use Not Recorded on CAF

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):  
 Access my IRS records via an Intermediate Service Provider;  
 Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return;

Other acts authorized: The acts authorized by this power of attorney include representation for the purposes of Subchapter C of Chapter 63 of the Internal Revenue Code.

Form 2848 (Rev. 1-2018)

Page 2

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

**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, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

*MM*

Signature

9.18.18

Date

Matt Mills, Mgr of KCOS Manager 2016-2, LLC, Mgr of LLH Investment Fund II, LLC, TMP of Capital Ship, LLC  
Title (if applicable)

Matthew Mills

Print Name

Capital Ship, LLC

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing 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—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d. Officer—a bona fide officer of the taxpayer organization.
  - e. Full-Time Employee—a full-time employee of the taxpayer.
  - f. Family Member—a member of the taxpayer's immediate family (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—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.*
  - k. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	AL	ASB-4351-G68R	<i>Greg Rhodes</i>	9.18.18
b	GA	021941	<i>[Signature]</i>	9/18/18
a	AL	ASB-1558-T65R	<i>Erin Jew</i>	9.18.18
b	GA	27573	<i>Rachel Shypko</i>	9-18-18



Form **2848**  
 (Rev. January 2018)  
 Department of the Treasury  
 Internal Revenue Service

**Power of Attorney  
 and Declaration of Representative**

► Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0160

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Part I Power of Attorney**

Caution: A separate Form 2848 must 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 LLH Investment Fund II, LLC P.O. Box 639 Dexter, MO 63841	Taxpayer identification number(s) [REDACTED]
	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  Gregory P. Rhodes, Esq. Sirote & Permutt, P.C. 2311 Highland Avenue South, Birmingham, AL 35205 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0305-71461R PTIN P01688422 Telephone No. (205) 930-5445 Fax No. (205) 212-2933 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  Seth K. Abrams, CPA 1001 Summit Boulevard, Suite 1150 Atlanta, GA 30319-6418 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0109-85332R PTIN P00229050 Telephone No. 404-400-4200 Fax No. 404-400-4285 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  Ronald A. Levitt, Esq. Sirote & Permutt, P.C. 2311 Highland Avenue South, Birmingham, AL 35205 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0302-38951R PTIN P01688457 Telephone No. (205) 930-5274 Fax No. (205) 212-3894 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  Rachel M. Skypck 1001 Summit Boulevard, Suite 1150 Atlanta, GA 30319-6418 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0306-84504R PTIN P00966186 Telephone No. 404-400-4200 Fax No. 404-400-4285 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 and perform the following acts:

**3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Partnership Income Tax	1065	2008-2018
TEFRA Partnership Proceeding	1065 & consequential adjustments	2008-2018

**FOIA**

**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 Use Not Recorded on CAF**

**5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):**  Access my IRS records via an Intermediate Service Provider;  Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return;

Other acts authorized: The acts authorized by this power of attorney include representation for the purposes of Subchapter C of Chapter 63 of the Internal Revenue Code.

Form 2848 (Rev. 1-2018)

Page 2

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

**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, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

 9.18.18 Matthew Mills, Manager of KCOS Manager 2016-2, LLC,  
Signature Date Manager of LLH Investment Fund II, LLC  
Title (if applicable)

Matthew Mills

LLH Investment Fund II, LLC

Print Name

Print name of taxpayer from line 1 if other than Individual


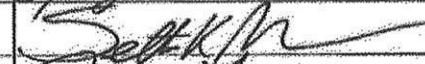
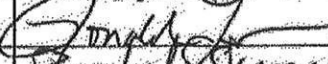
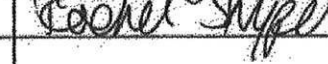
**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing 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—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d. Officer—a bona fide officer of the taxpayer organization.
  - e. Full-Time Employee—a full-time employee of the taxpayer.
  - f. Family Member—a member of the taxpayer's immediate family (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—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information*.
  - k. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITO or STCP. 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	AL	ASB-4351-G68R		9.18.18
b	GA	021941		9/18/18
a	AL	ASB-1558-T65R		9.18.18
b	GA	27573		9-18-18

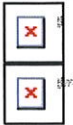
# **Exhibit “1-A”**

**Leirer, Deborah**

---

**From:** RingCentral <service@ringcentral.com>  
**Sent:** Tuesday, January 11, 2022 9:44 AM  
**To:** Leirer, Deborah  
**Subject:** Fax Message Transmission Result to +1 (877) 8916035 - Sent

[WARNING: EXTERNAL SENDER]



Fax Transmission Result

---

Here are the results of the 9-page fax you sent from your phone number **(205) 930-5100, Ext. 5015**

Name	Phone Number	Date and Time	Result
IRS FOIA Request	+1 (877) 8916035	Tuesday, January 11, 2022 at 9:43 AM	Sent

Your fax(es) included the following file(s), which were rendered into fax format for transmission:

File Name	Result
2022.01.11 Capital Ship - FOIA Request to IRS.pdf	Success

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