

CALO AGOSTINO

A PROFESSIONAL CORPORATION
COUNSELLORS AT LAW

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TRANSCRIPT REQUEST
PRIVACY ACT, FOIA & IRC § 6103 REQUEST

BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED

October 27, 2006

Internal Revenue Service
Disclosure Office 2
600 Arch St., Room 3214
Philadelphia, PA 19106

Re: Joseph Radcliffe
84 Clum Hill Road
Elka Park, NY 12427

SSN: 088-36-9737

Ladies and Gentlemen:

We represent Joseph Radcliffe (see attached IRS Form 2848). Pursuant to the provisions of Sections 6103 and 7602(c) of the Internal Revenue Code ("IRC") and the Freedom of Information Act (the "Act" or "FOIA"), 5 U.S.C. Section 552, as amended, we request access to and copies of the following records maintained by the Internal Revenue Service ("IRS"):

1. All notices, letters, memorandum, contact history sheets, audit reports, correspondence, IRS forms, liens and levies prepared by or received by the IRS that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
2. All transcripts of account, records of assessments and abatements and any other documents reflecting all account activity and transactions that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
3. Copies of any documents (e.g. statute extensions, collection waivers) attached to the tax returns filed by Joseph Radcliffe for the years and/or periods referred to on the annexed IRS Form

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2848. (If these documents exist, they were attached to the subject returns by the IRS after the filing of said returns.)

4. A record of persons contacted by the IRS with respect to the determination or collection of the tax liability of the taxpayer.
5. All IRS Forms 1098 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
6. All IRS Forms 1099 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
7. All notices reflecting the payment of state taxes that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
8. Any substitutes for returns that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
9. All IRS Forms W-2 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
10. All IRS Forms K-1 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848.
11. All third party information received by the IRS that refers or relates to the years and/or periods referred to on the annexed IRS Form 2848.
12. All third party information in the IRS possession relevant to the preparation or verification of any item on the taxpayers' returns for the years and/or periods referred to on the annexed IRS Form 2848.

We also request personal access to review the complete administrative files with respect to Joseph Radcliffe with such administrative files being made available in an IRS office convenient to this office.¹ If your district is not in possession of the requested files, we respectfully request that you forward the relevant portions of this request for response by the appropriate office in possession of the files.

¹ This FOIA request includes all files maintained by the Examination, Collection and Criminal Investigation Divisions of the IRS. Your response should affirmatively indicate which branches of the IRS currently maintain an active file on this taxpayer.

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In accordance with IRS Statement of Procedural Rules, Reg. section 601.702(b)(3), we agree to pay reasonable charges incurred in locating and copying the requested documents, to an upper limit not to exceed \$200.

If you decide that any portion of a requested record is exempt from disclosure under the Act, I request that you send me the remaining nonexempt portion of that record. In addition, to the extent that access is denied to inspect any part of the requested administrative files and documents, please send me an index and a detailed description of the deleted material and a statement of the statutory basis for withholding each such document.

As stated above, we have attached a copy of the IRS Form 2848, Power of Attorney and Declaration of Representative, authorizing us to make this request for Joseph Radcliffe. ***In accordance with the provisions of the Act, we expect to receive a reply within twenty working days.***

Kindly acknowledge receipt of this letter by countersigning the enclosed copy of this letter and returning the same in the enclosed self-addressed, stamped envelope.

Very truly yours,


Frank Agostino

Enclosure

cc: Joseph Radcliffe

RECEIPT ACKNOWLEDGED:
INTERNAL REVENUE SERVICE
BY: _____
TITLE: _____
DATE: _____

Form **2848**
 (Rev. March 2004)
 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 1 Power of Attorney
Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address Joseph Radcliffe 84 Clum Hill Road Elka Park, NY 12427	Social security number(s) 088-36-9737 Daytime telephone number	Employer identification number Plan number (if applicable)
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hereby appoint(s) 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 Frank Agostino, Esq. Calo Agostino, PC The Bank House, 14 Washington Place Hackensack, NJ 07601	CAF No. <u>2005-47021R</u> Telephone No. <u>201-488-5400 x 107</u> Fax No. <u>201-488-5855</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> FAX No. <input type="checkbox"/>
Name and address Michael A. Guariglia, Esq. McCarter & English, LLP Four Gateway Center, 100 Mulberry Street Newark, NJ 07102	CAF No. <u>2000-44696R</u> Telephone No. <u>973-639-2016</u> Fax No. <u>973-297-3980</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> FAX No. <input type="checkbox"/>
Name and address	CAF No. _____ 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(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (See the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Income Tax	1040	2000, 2001, 2002, 2003, 2004, 2005

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. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) 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 authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
- b** If you do not want any notices or communications sent to your representative(s), check this box
- 8 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.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. 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.

Joseph Radcliffe
 Signature _____ Date 10/24/06 _____ Title (if applicable) _____

Print Name _____ PIN Number _____ Print name of taxpayer from line 1 if other than individual _____

Signature _____ Date _____ Title (if applicable) _____

Print Name _____ PIN Number _____

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

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 Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax 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 Treasury Department Circular No. 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 (i.e., spouse, parent, 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 Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation - Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
a	New Jersey	<i>Joseph Radcliffe</i>	10/24/06
a	New Jersey	<i>Michael A. [Signature]</i>	10/24/06