

EXHIBIT A

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COUNSELORS AT LAW

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325 COLUMBIA TURNPIKE
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TEL: 973-535-1900 * FAX: 973-535-9664

214 BRAZILIAN AVENUE
SUITE 200
PALM BEACH, FLORIDA 33480
561-721-6525

+Admitted in NJ and FL
*Admitted in NJ and NY
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**Admitted in NJ and PA

JOSEPH A. ROMANO+
ALEXANDER P. FERSA

REQUEST UNDER THE FREEDOM OF INFORMATION ACT REQUEST
PRIVACY ACT, FOIA & IRC § 6103

June 4, 2020

By Fax: 877-891-6035

Internal Revenue Service
Disclosure Manager
Central Processing Unit
Stop-93A
Post Office Box 621506
Atlanta, GA 30362-3006

With Copies Via FedEx to:

Revenue Agent Jamie Roberts
SBSE
1700 Palm Beach Lakes Blvd.
West Palm Beach, FL 33401

ATTENTION: FOIA REQUESTS

Re: Alfred SK Teo and Annie Teo
052-46-2167
062-46-2758
Form 1040 - 2016

Dear Disclosure Manager:

We represent Alfred SK Teo and Annie Teo (see attached IRS Forms 2848 Rev. Feb. 2020 for each taxpayer).

Our request is being made under the Freedom of Information Act. We do not wish to inspect the documents first. In order to determine my status for the applicability of fees, you should know I am a licensed attorney in the State of New Jersey. As proof of my identity, I am including a photocopy of my driver's license.

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 that a copy of any and all records of the following documents maintained by the Internal Revenue Service ("IRS") relating to the tax return of Alfred SK Teo and Annie Teo (the "Taxpayers") for the taxable year ended 2016 and the audit conducted in connection therewith (the "2016 Audit") including, but not limited to:

1. All notices, letters, memorandum, contact history sheets, audit and examination reports, correspondence, IRS forms, appeal documents, 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 and as shown above;
2. All transcripts of account, tax return transcripts, wage and income statements and transcripts, records of assessments and abatement 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 and as shown above;
3. Copies of any documents (e.g. statute extensions, collection waivers) attached to the tax returns filed by Alfred SK and Annie Teo for the years and/or periods referred to on the annexed IRS Form 2848 and as shown above. (If these documents exist, they were attached to the subject returns by the IRS after the filing of said returns.);
4. The Examination Division Administrative File for the 2016 Audit, including any workpapers, notes, documents, memoranda, transmittal letters, documents describing or recording interviews, telephone call slips, or other material prepared or accumulated relative to this examination;
5. Any files relative to the 2016 Audit that may have been prepared by independent consultants, which are not otherwise included in the Examination Division Administrative File;
6. To the extent not covered by the previous requests, copies of all workpapers associated with, and supporting, Revenue Agent Jamie Robert's (ID# 1001343922) analyses and conclusions on Form 4549-A and Form 886-A in the 2016 Audit;
7. To the extent not covered by the previous requests, documentation of authorization supporting Revenue Agent Jamie Robert's (ID# 1001343922) authority to commence an examination of the MAAA II Trust identified in Form 4549;
8. With respect to item 1a of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of the analysis and support used to determine the contents of Schedule E; a list of the "other entities" noted therein; and an explanation on the Revenue Agent's conclusion that the income from rental activities was "non-passive" and not subject to the material participation exception under IRC § 469; A calculation of the items deemed to be self-rental and management fees thereto;

9. With respect to item 1b of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of the analysis, support, and calculation used to determine the allocation of self-employment tax to both Taxpayers, and an explanation and support for Revenue Agent Jamie Robert's conclusion that deposits in the Taxpayer's investment accounts "seem to come from one entity.";
10. With respect to item 1b of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of the analysis, support, and calculation used in reaching the conclusion that income from the Mercury entity was adjusted as if it were income from equipment leasing;
11. With respect to item 1c of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of the analysis, support, and calculation used to determine the allocation of self-employment tax to both Taxpayers;
12. With respect to item 1c of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of the analysis, support, and calculation used in reaching the conclusion that the Taxpayers "clearly received funds from entities for which they have ownership in during 2016";
13. With respect to item 1d of Form 4549 filed by Revenue Agent Roberts, support for why the business activities of AAST Holdings Corp and Great Eastern Acquisition Corp "do not constitute an appropriate economic unit" for purposes of grouping in accordance with Treas. Reg. 1.469-4(d)(1)(i)(A) and (B);
14. With respect to item 1d of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of, and any information supporting the designation of any properties as "self-rentals";
15. With respect to item 1d of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of the efforts used in "tying partnership and S corp income from information reported to the IRS to the [Taxpayers'] originally filed Form 1040 Schedule E";
16. With respect to item 1d of Form 4549 filed by Revenue Agent Jamie Roberts, a detailed explanation of, and any information supporting the conclusion that "the activity on the return and from Form 1099's and K-1's issued to AAST Holding Corp are not typical of a 'holding company'";
17. A record of persons contacted by the IRS with respect to the determination or collection of the tax liability of the taxpayers;
18. A record of all activities performed by examination, collection, appeals and taxpayer advocate personnel and functions;
19. All IRS Forms 1099 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848 and as shown above;

20. All revenue agent reports or drafts thereof, 30-Day Letters, 90-Day Letters, and Notices of Deficiency that relate to the years and/or periods referred to on the annexed IRS Form 2848 and as shown above;
21. Any substitutes for returns that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848 and as shown above;
22. All IRS Forms W-2 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848 and as shown above;
23. All IRS Forms K-1 that refer or relate to the years and/or periods referred to on the annexed IRS Form 2848 and as shown above;
24. All correspondence related to the 2016 Audit between Revenue Agent Jamie Roberts (ID# 1001343922) and Larry B. Goodman, CPA, including facsimiles, letters, phone calls, and Information Document Requests;
25. All correspondence related to the 2016 Audit between Revenue Agent Jamie Roberts (ID# 1001343922) and Catherine Marotta, including facsimiles, letters, phone calls, and Information Document Requests;
26. All correspondence related to the 2016 Audit between Revenue Agent Jamie Roberts (ID# 1001343922) and Jennifer Murphy, Esq., including facsimiles, letters, phone calls, and Information Document Requests;
27. To the extent not provided in the Examination Division Administrative File, a list of all third parties contacted by the IRS in reference to the 2016 Audit, and copies of all correspondence or summonses issued therewith;
28. 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 and as shown above;
29. All third party information in the IRS possession relevant to the preparation or verification of any item on the taxpayer's returns for the years and/or periods referred to on the annexed IRS Form 2848 and as shown above;
30. Wage and Income Transcripts for the years and taxes set forth on Form 2848 and as shown above;
31. Tax Return Transcripts for the years and taxes set forth on Form 2848 and as shown above;
32. Record of Account (i.e., the combined Return Transcript and Account Transcript in one product) for the years and taxes set forth on Form 2848 and as shown above; and,
33. A list of any information and documents maintained electronically identifying each document by subject matter date of creation and format (i.e., tape, disk, etc.).

If the IRS deems any material to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal or access, and specific citations or statutory authority for the denial. Specifically, if the Disclosure Section Manager, Central Processing Unit determines an exemption applies to some or all of the requested information, we request that a Privilege Log be provided in the form of a *Vaughn Index* that: (1) identifies each document withheld; (2) states the statutory exemption claimed; and (3) explains how disclosure would damage the interests protected by the claimed exemption. *See, e.g., Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973) *cert. denied*, 415 U.S. 997 (1974); *Citizens Comm'n on Human Rights v. FDA*, 45 F.3d 1325, 1325 n.1 (9th Cir. 1995); *John Doe Agency v. John Doe Corp.*, 493 U.S. 146, 149 n.2 (1989).

We also request personal access to review the complete administrative files with respect to Alfred SK Teo and Annie Teo with such administrative files being made available in an IRS office convenient to this office.¹ If your district, office or campus 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 district, office or campus in possession of the files.

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.

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 Alfred SK Teo and Annie Teo.

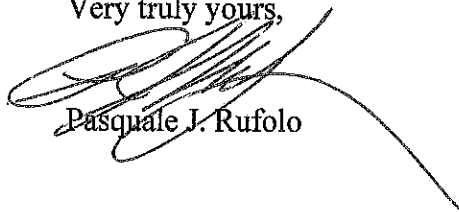
Pursuant to the FOIA Guidelines published on IRS.gov, we have also included with our FOIA request a copy of my driver's license and a valid photo identification which includes my signature as proof of identity. We also make a firm commitment to pay any fees which may apply in connection with our request.

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

Kindly acknowledge receipt of this letter by countersigning the enclosed copy of this letter and returning the same via fax at 973-535-9664. **Please respond within 20 working days, as provided by FOIA, 5 U.S.C. § 552(a)(6)(A)(i).**

Thank you for your consideration of this request.

Very truly yours,



Pasquale J. Rufolo

Enclosure

cc: Alfred SK Teo and Annie Teo

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

Form **2848**
 (Rev. January 2018)
 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 / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

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 Alfred SK Teo 8626 Horseshoe Lane Boca Raton, FL 33469	Taxpayer identification number(s) _____ Daytime telephone number 954-429-6100
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 Jennifer E. Murphy, Esq. 1000 W. Cass Street Tampa, Florida 33808 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. 813-254-8998 Fax No. 813-839-4411 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Pasquale J. Rufolo, Esq. c/o Stern Kilcullen & Rufolo, LLC 325 Columbia Turnpike, Ste 110 Florham Park, NJ 07932-0992 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. 973-535-2623 Fax No. 973-535-9664 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	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 (Note: IRS sends notices and communications to only two representatives.)	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 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)
FOIA, Income and Related Penalties	1040	2016

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: _____

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.

 Signature 6/3/20 Date Title (if applicable)
Alfred SK Teo


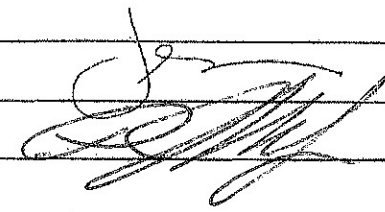
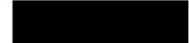

Print Name Print name of taxpayer from line 1 if other than individual

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 LITC or STOP. 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	FL			6/3/2020
a	NJ			6/4/20

Form **2848**
 (Rev. January 2018)
 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 / /

Go to www.irs.gov/Form2848 for instructions and the latest information.

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 Annie Teo 8826 Horseshoe Lane Boca Raton, FL 33469		Taxpayer identification number(s) [REDACTED]	
		Daytime telephone number 954-429-6100	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 Jennifer E. Murphy, Esq. 1000 W. Cass Street Tampa, Florida 33606	CAF No. [REDACTED] PTIN [REDACTED] Telephone No. 813-254-8998 Fax No. 813-838-4411
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Pasquale J. Ruffolo, Esq. c/o Stern Kilcullen & Ruffolo, LLC 325 Columbia Turnpike, Ste 110 Florham Park, NJ 07932-0992	CAF No. [REDACTED] PTIN [REDACTED] Telephone No. 973-535-2623 Fax No. 973-535-9664
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	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, Expose, 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)
FOIA, Income and Related Penalties	1040	2018

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**

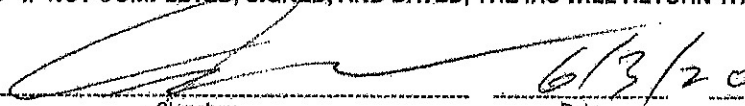
5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute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

Other acts authorized: _____

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.


Signature _____ Date 6/3/20 Title (if applicable) _____

Annie Teo

Print Name

Print name of taxpayer from line 1 if other than individual

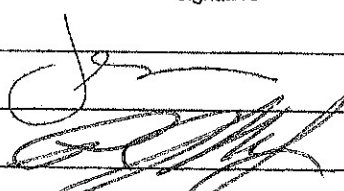

Part II Declaration of Representative

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 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	FL	██████████		6/3/2020
a	NJ	██████████		6/4/20

