

# LAW OFFICES OF JEFFREY B. KAHN, P.C.

WALNUT CREEK    SAN FRANCISCO    SAN JOSE    FAIRFIELD    MARIN COUNTY  
 LOS ANGELES    SAN DIEGO    ORANGE COUNTY

WWW.KAHNTAXLAW.COM

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JEFFREY B. KAHN, LL.M.(TAX)  
 ATTORNEY

EMAIL: JEFF@KAHNTAXLAW.COM

REPLY TO: WALNUT CREEK

1990 NORTH CALIFORNIA BOULEVARD, 8<sup>TH</sup> FLOOR  
 WALNUT CREEK, CA 94596

FACSIMILE: 866.254.0218    TOLL-FREE: 866.494.6829

ONE MARKET STREET, 36<sup>TH</sup> FLOOR, SAN FRANCISCO, CA 94105  
 2033 GATEWAY PLACE, 5<sup>TH</sup> FLOOR, SAN JOSE, CA 95110  
 1652 WEST TEXAS STREET, SUITE 248, FAIRFIELD, CA 94533  
 4040 CIVIC CENTER DRIVE, SUITE 200, SAN RAFAEL, CA 94903  
 6080 CENTER DRIVE, 6<sup>TH</sup> FLOOR, LOS ANGELES, CA 90045  
 402 WEST BROADWAY, SUITE 400, SAN DIEGO, CA 92101  
 4695 MACARTHUR COURT, 11<sup>TH</sup> FLOOR, NEWPORT BEACH, CA 92660

## TAX ADVISORY SERVICE REGISTRATION FORM

All inquiries and submissions remain strictly confidential and no information is released to third parties or government agencies. Please complete the following information:

Your Name: \_\_\_\_\_ Spouse's Name: \_\_\_\_\_  
 Your Social Security Number: \_\_\_\_\_ Spouse's Social Security Number: \_\_\_\_\_  
 Your birthdate: \_\_\_\_\_ Spouse's birthdate: \_\_\_\_\_  
 Street Address: \_\_\_\_\_ Daytime Telephone Number: \_\_\_\_\_  
 \_\_\_\_\_ Evening Telephone Number: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 Zip Code: \_\_\_\_\_ Preferred Manner To Contact:  
    Telephone                      Email                      Mail

Type of Tax (i.e., Income, Employment, Civil Penalty, etc. - if Trust Fund Liability, include name and TIN of employer)	Tax Form Number (i.e., 1040, 941, etc.)	Years or Periods

Credit Card Information: Billing Name: _____ Billing Street Address: _____ City: _____ State: _____ Zip Code: _____	Circle Credit Card Type: VISA    MasterCard Credit Card Number: _____ Expiration Date: _____ Sec Code: _____ Amount Of Charge: <b>\$1,500.00</b>
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## ENGAGEMENT LETTER FOR TAX ADVISORY SERVICE

The purpose of this letter is to set forth the basis upon which our office will provide legal services.

1. Professional Undertaking. We are pleased to undertake this representation and we are confident that we will provide you with quality service on an efficient, timely and cost-effective basis.
2. Scope of Representation. The scope of our representation shall be limited to one Tax Advisory Service consisting of the following: (a) Filing of your Power Of Attorney Forms ("POA") with the Internal Revenue Service ("IRS") and your applicable State tax agency (collectively, "tax agencies"), (b) Obtaining and reviewing tax agency transcripts, records and correspondence, and (c) Communicating to you errors by the tax agencies and all options to resolve your tax problems.
3. Fees. Our fee for this Tax Advisory Service shall be a flat amount of \$1,500.00. Costs incurred for this service are included in this fee.
4. Authorization For Completion Of Power Of Attorney. You hereby authorize us to complete your signed POA's and make any necessary corrections, additions, deletions and modifications before its submission to the tax agencies as is necessary so that we may effectively represent you.
5. Rendering Of Additional Services. The initial payment is non-refundable. However, should we determine that additional services would benefit you and you decide to engage our services further, the full initial payment of \$1,500.00 would be applied toward the charge of such additional services. Our office will provide you with an engagement letter for such services which will need to be executed and returned to us along with additional payment (if applicable) before we may commence rendering such additional services. Any such additional payment if to be charged to your credit card shall require your written authorization.

If this letter meets with your approval, please sign, print your name, date it and return it to our office along with the POA's and your payment. If you have any questions, please feel free to call. Thank you for this opportunity to serve you.

Approved and agreed - Your Signature:

Spouse's Signature:

\_\_\_\_\_  
Print name:

\_\_\_\_\_  
Print name:

Date: \_\_\_\_\_

# 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:** 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	<b>Social security number(s)</b>	<b>Employer identification number</b>
Daytime telephone number	Plan number (if applicable)	

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 Jeffrey B. Kahn, Esq. 1990 North California Blvd., 8th Floor Walnut Creek, CA 94596	CAF No. <u>6505-80760R</u> Telephone No. <u>(925) 979-9929</u> Fax No. <u>(866) 254-0218</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"/>
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)

**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 or add additional representatives, 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 1 of the instructions. 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 administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

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.**

Signature	Date	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 (levels k and l), 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 Circular 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 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, 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—the authority to practice before the Internal Revenue Service is limited by Circular 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 1 of the instructions.
  - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
  - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
  - 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.** See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
a	California		

STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 PO BOX 2828  
 RANCHO CORDOVA CA 95741-2828  
 FAX NUMBER: (916) 845-0523

## POWER OF ATTORNEY DECLARATION FOR THE FRANCHISE TAX BOARD

**This Power of Attorney Declaration remains in effect until you resolve the matters specified on it, or until you revoke it.**

We provide instructions for completing this form on pages 3 and 4. For more information about a power of attorney, visit [www.ftb.ca.gov](http://www.ftb.ca.gov), then type **POA** in the *Search* field. Or see publication *Power of Attorney* (FTB 1144).

### 1. Taxpayer information – Complete in full to avoid delays.

<b>Taxpayer's Name and Address – Personal or Business</b> (If this is a joint power of attorney, include your spouse/RDP's <sup>1</sup> name and address)	Social Security #:	Business Entity Identification #:
		CA Corp #:
<input type="checkbox"/> Check if new address	Daytime Telephone #:	SOS #:
Spouse/RDP's address, if different		FEIN:

**Note:** You **must** complete and attach page 5 if this power of attorney applies to the combined reporting of multiple corporations.

### 2. The taxpayers listed above appoint the following representatives as attorneys-in-fact:

Name and Address Jeffrey B. Kahn, Esq.	Primary Representative	IRS CAF #: 6505-80760R	PTIN:
1990 North California Blvd., 8th Floor		Telephone #: (925) 979-9929	
Walnut Creek, CA 94596		Fax #: (866) 254-0218	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone #: <input type="checkbox"/>	
Name and Address		IRS CAF #:	PTIN:
		Telephone #:	
		Fax #:	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone #: <input type="checkbox"/>	

**Note:** Attach a list of additional representatives if necessary.

### 3. Specific issues, tax years, or income periods

The representatives listed can represent you before us for the following:

**Tax Years** (required): \_\_\_\_\_

**Matters** (optional): \_\_\_\_\_

### 4. Authorization only for information

Check this box if you **only** authorize your representative to receive your confidential tax information, but not to act as your attorney-in-fact.

### 5. Acts authorized

You authorize your representative as an attorney-in-fact to:

- Receive and inspect your confidential tax information.
- Perform any actions you might perform to resolve your issues with us – such as signing agreements, consents, or other documents.

The authority granted **does not include** the power to receive refund checks, the power to substitute another representative, or the power to sign certain tax returns – unless you specify otherwise in section 6.

<sup>1</sup> **RDP** refers to a registered domestic partner or partnership.

