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.**

Claude Simon (signature)	5-14-10	PARTNER
Signature	Date	Title (if applicable)

CLAUDE A SIMON

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
B	NEW YORK		
B	NEW YORK		