

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8716 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 8 of the instructions.

Part I Identification of Applicant

| | |
|---|---|
| 1a Full name of organization (as shown in organizing document) <p style="text-align: center;">The Emeril Lagasse Foundation</p> | 2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions .) <p style="text-align: center;">42 : 1536915</p> |
| 1b c/o Name (if applicable) | 3 Name and telephone number of person to be contacted if additional information is needed <p style="text-align: center;">(504) 524 4241 Anthony Cruz</p> |
| 1c Address (number and street) Room/Suite <p style="text-align: center;">829 St. Charles Avenue</p> | 4 Month the annual accounting period ends <p style="text-align: center;">December</p> |
| 1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. <p style="text-align: center;">New Orleans, Louisiana, 70130</p> | 5 Date incorporated or formed <p style="text-align: center;">May 14, 2002</p> |
| 1e Web site address | 6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n) |
| 7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation. | |
| 8 Is the organization required to file Form 990 (or Form 990-EZ)? <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see page 3 of the Specific Instructions). | |
| 9 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. | |

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See **Specific Instructions** for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here _____ Anthony Cruz, Treasurer 9/24/02
 (Signature) (Type or print name and title or authority of signer) (Date)

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Emeril Lagasse Foundation (the "Foundation") is a newly formed Louisiana, non-profit corporation. It has no past activities. The present and future activities of the Foundation are dedicated to its charitable purpose of supporting and donating to other organizations formed under 501(c)(3) of the Internal Revenue Code (the "Code") and specifically organizations formed for the support, care, education and health of children.

The Foundation anticipates that it will receive contributions from members of its Board of Directors and will engage in fund raising activities consisting of celebrity dinners, special events and similar events centered around Emeril Lagasse. The Foundation anticipates that it will distribute most, if not all, of the proceeds from its fund raising activities on an annual basis to one or more 501(c)(3) organizations. The entities which will receive the distributions from the Foundation will be in the discretion of the Foundation's Board of Directors.

It is anticipated that for at least the first twelve months of the Foundation's activities all of the Foundation will be paid by third parties.

If the Foundation believes that any fund raising or other activity will constitute a material change in the nature of its activities, it will provide appropriate notice of the change to the Internal Revenue Service.

The Foundation's activities constitute recognized charitable activities with the meaning of Section 501(c)(3) of the Code.

- 2 What are or will be the organization's sources of financial support? List in order of size.

The Foundation anticipates that its principal sources of financial support will be individual and corporate contributions.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The Foundation intends to solicit donations from individuals and corporations. In addition, the Foundation intends to sponsor fund raising activities such as celebrity dinners, special events and similar events involving Emeril Lagasse.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

| a Names, addresses, and titles of officers, directors, trustees, etc. | b Annual compensation |
|---|-----------------------|
| Emeril J. Lagasse, III President/ Director 829 St. Charles Ave., New Orleans, LA 70130 | -0- |
| Anthony Cruz Treasurer/Director 829 St. Charles Ave., New Orleans, LA 70130 | -0- |
| Melanie Dalton Secretary/Director 829 St. Charles, New Orleans, LA 70130 | -0- |
| Eric Linquest and Mauricio Andrade Directors 829 St. Charles Ave., New Orleans, LA 70130 | -0- |

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See **Specific Instructions** for Part II, Line 4d, on page 3.) Yes No
If "Yes," explain.
None of the member's of the Foundation's Board are disqualified persons other than being members of the Board. It is possible that in the future one or more Directors may become substantial contributors to the Foundation.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."
None

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? Yes No
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

- 4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? Yes No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

- 5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)

- 7 Is the organization a private foundation?
- Yes (Answer question 8.)
- No (Answer question 9 and proceed as instructed.)

- 8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?
- Yes (Complete Schedule E.)
- No

After answering question 8 on this line, go to line 14 on page 7.

- 9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|--|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1) and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1) and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1) and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1) and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification. | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling. (Answer questions 11 through 14.)
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:

- a Enter 2% of line 8, column (e), Total, of Part IV-A _____
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

| 14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.) | Yes | No | If "Yes," complete Schedule: |
|--|---|----|------------------------------|
| | Is the organization a church? | | |
| Is the organization, or any part of it, a school? | | ✓ | B |
| Is the organization, or any part of it, a hospital or medical research organization? | | ✓ | C |
| Is the organization a section 509(a)(3) supporting organization? | | ✓ | D |
| Is the organization a private operating foundation? | | ✓ | E |
| Is the organization, or any part of it, a home for the aged or handicapped? | | ✓ | F |
| Is the organization, or any part of it, a child care organization? | | ✓ | G |
| Does the organization provide or administer any scholarship benefits, student aid, etc.? | | ✓ | H |
| Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . | | ✓ | I |

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

| | Current tax year | 3 prior tax years or proposed budget for 2 years | | | (e) TOTAL |
|---|---|--|---------------------------------|-----------|-----------|
| | (a) From <u>2/02</u> to <u>12/02</u> | (b) <u>1/03</u> <u>12/03</u> | (c) <u>1/04</u> <u>12/04</u> | (d) | |
| Revenue | | | | | |
| 1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions) | 20,000 | 30,000 | 40,000 | | |
| 2 Membership fees received | | | | | |
| 3 Gross investment income (see instructions for definition) | 800 | 1,200 | 1,600 | | |
| 4 Net income from organization's unrelated business activities not included on line 3 | | | | | |
| 5 Tax revenues levied for and either paid to or spent on behalf of the organization | | | | | |
| 6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) | | | | | |
| 7 Other income (not including gain or loss from sale of capital assets) (attach schedule) | | | | | |
| 8 Total (add lines 1 through 7) | 20,800 | 31,200 | 41,600 | | |
| 9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22 | | | | | |
| 10 Total (add lines 8 and 9) | 20,800 | 31,200 | 41,600 | | |
| 11 Gain or loss from sale of capital assets (attach schedule) | | | | | |
| 12 Unusual grants | | | | | |
| 13 Total revenue (add lines 10 through 12) | 20,800 | 31,200 | 41,600 | | |
| Expenses | | | | | |
| 14 Fundraising expenses | | | | | |
| 15 Contributions, gifts, grants, and similar amounts paid (attach schedule) | 2,000 | 2,500 | 3,000 | | |
| 16 Disbursements to or for benefit of members (attach schedule) | | | | | |
| 17 Compensation of officers, directors, and trustees (attach schedule) | | | | | |
| 18 Other salaries and wages | | | | | |
| 19 Interest | | | | | |
| 20 Occupancy (rent, utilities, etc.) | | | | | |
| 21 Depreciation and depletion | | | | | |
| 22 Other (attach schedule) | | | | | |
| 23 Total expenses (add lines 14 through 22) | | | | | |
| 24 Excess of revenue over expenses (line 13 minus line 23) | | | | | |

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)

Current tax year
Date 9/24/02

| Assets | | |
|-----------------------------|--|------------|
| 1 | Cash | \$1,100.00 |
| 2 | Accounts receivable, net | |
| 3 | Inventories | |
| 4 | Bonds and notes receivable (attach schedule) | |
| 5 | Corporate stocks (attach schedule) | |
| 6 | Mortgage loans (attach schedule) | |
| 7 | Other investments (attach schedule) | |
| 8 | Depreciable and depletable assets (attach schedule) | |
| 9 | Land | |
| 10 | Other assets (attach schedule) | |
| 11 | Total assets (add lines 1 through 10) | \$1,100.00 |
| Liabilities | | |
| 12 | Accounts payable | |
| 13 | Contributions, gifts, grants, etc., payable | |
| 14 | Mortgages and notes payable (attach schedule) | |
| 15 | Other liabilities (attach schedule) | |
| 16 | Total liabilities (add lines 12 through 15) | |
| Fund Balances or Net Assets | | |
| 17 | Total fund balances or net assets | |
| 18 | Total liabilities and fund balances or net assets (add line 16 and line 17) | \$1,100.00 |

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. September 1998)

To be used with Form 1023. Submit in duplicate.

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

The Emeril Lagasse Foundation

(Exact legal name of organization as shown in organizing document)

829 St. Charles Ave., New Orleans, LA 70130

(Number, street, city or town, state, and ZIP code)

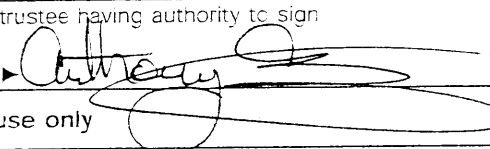
and the

District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 12/31/02
(Month, day, and year)

| | |
|---|--------------------------------|
| Name of organization (as shown in organizing document) | Date |
| The Emeril Lagasse Foundation | 9/24/02 |
| Officer or trustee having authority to sign | Type or print name and title |
| Signature  | Anthony Cruz, Treasurer |
| For IRS use only | |
| District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) | Date |
| | |

EV ▶

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date ____/____/____

▶ See the separate instructions.

Part I Power of Attorney (Type or print.)

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

| | | |
|--|--|---|
| Taxpayer name(s) and address The Emeril Lagasse Foundation | Social security number(s) _____ | Employer identification number 42 1536915 |
| | Daytime telephone number (504) 524 4241 | 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 Mark S. Stein Suite 3600, 701 Poydras St. New Orleans, Louisiana, 70139 | CAF No. 7800-36585R Telephone No. 504 581 2450 Fax No. 504 581 24661 Check if new: Address <input type="checkbox"/> Telephone 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"/> |
| Name and address | CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone 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) |
|---|---|-------------------------|
| Exempt Organization | 1023--Application for Exemption | 2002 and forward |
| | | |
| | | |

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 authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for **Line 5. Acts authorized.**

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

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.

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.

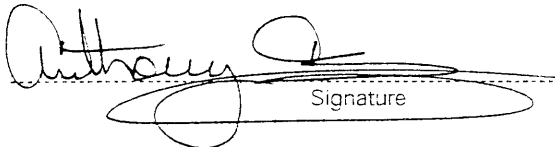
Name of representative to receive refund checks: ▶ _____

- 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 unless you check one or more of the boxes below:
 - a If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box
 - b If you also want the second representative listed to receive a copy of such notices and communications, check this box.
 - c 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 | 9/24/02 ----- Date | Treasurer ----- Title (if applicable) |
| ----- Print Name | | |
| ----- Signature | ----- Date | ----- Title (if applicable) |
| ----- Print Name | | |

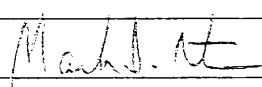
Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the separate 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)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

| Designation—insert above letter (a–h) | Jurisdiction (state) or Enrollment Card No. | Signature | Date |
|---------------------------------------|---|---|---------|
| a | Louisiana |  | 9/24/02 |
| | | | |