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**Recording requested by;**  
Gia Marie Hunt  
**and when Recorded Return to;**  
Gia Marie Hunt  
c/o P.O. Box 4275  
Gary, Indiana [46404-4275]



STATE OF INDIANA  
LAKE COUNTY  
FILED FOR RECORD

2011 043228

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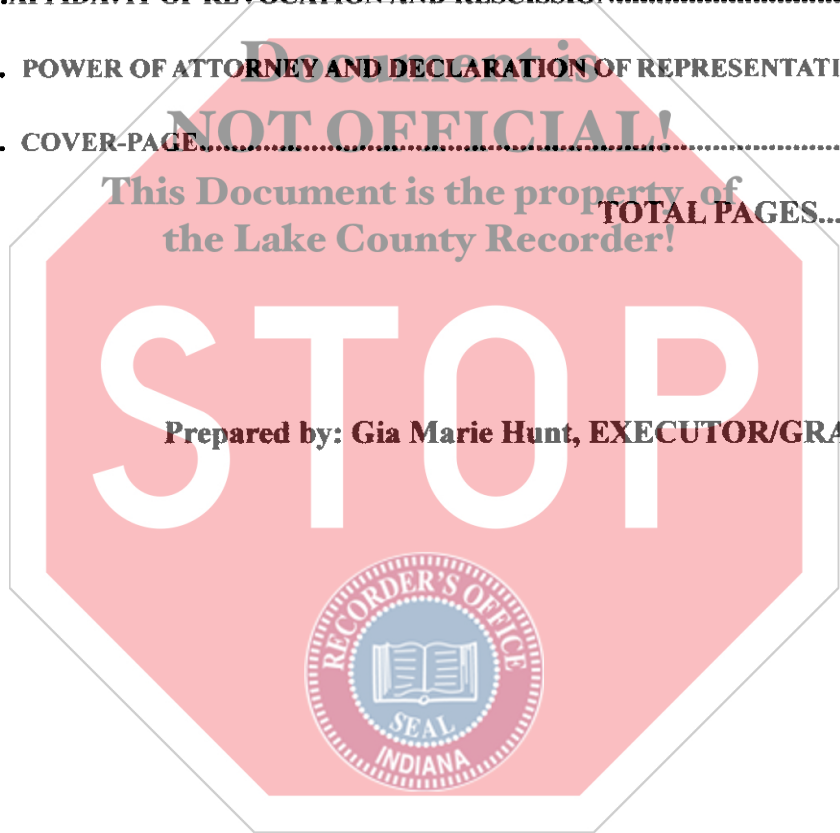
MICHELLE E. FAJMAN  
RECORDER

(reserved for recording data)

# Miscellaneous Notice

## COVER PAGE

- 1. AFFIDAVIT OF REVOCATION AND RESCISSION.....7 pages
- 2. POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE.....2 pages
- 3. COVER-PAGE.....1 page
- TOTAL PAGES.....10**



Prepared by: Gia Marie Hunt, EXECUTOR/GRANTOR

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Nation state Indiana )  
 )  
Lake county )

**AFFIDAVIT OF REVOCATION AND RESCISSION**

I, Gia Marie Family, of Gary, Lake County, Indiana, being duly sworn and affixing my signature to this document, do hereby make the following statement of fact, and affirm:

1. That I was unaware that a completed, signed, and submitted “Form 1040” or “income tax return” and a “W-4” “Employee’s Withholding Allowance Certificate,” the authorization document that allows an employer to withhold a worker’s compensation for labor from his pay, are voluntarily executed instruments which could be used as *prima facie* evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code, and to the authority of the Internal Revenue Service (hereafter referred to as the IRS) by signing and thereby affirming under penalty of perjury that I was in effect a “person” subject to the tax.

2. That I was unaware of the legal effects of signing and filing an income tax return as shown by the decision of the United States Court of Appeals for the 9th Circuit in the 1974 ruling in the case of *Morse v. U.S.*, 494 F.2d 876, 880, wherein the Court explained how a citizen became a “taxpayer” by stating: “Accordingly, when returns were filed in Mrs. Morse’s name declaring income to her for 1944 and 1945, and making her potentially liable for the tax due in that income, she became a taxpayer within the meaning of the Internal Revenue Code.” [Emphasis added.]

3. That I was unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a free sovereign individual citizen; that I was unaware that in a court of law the completed IRS documents can become *prima facie* evidence sufficient to sustain a legal conclusion by a judge that the signer has voluntarily changed his legal status from that of a free sovereign individual citizen who is not subject to any federal tax and who possesses all of his God-given Constitutionally secured rights when dealing with government, to the legal status of a “taxpayer” (any individual, trust, estate, partnership, association, company or corporation subject to a federal excise tax), a “person” who is subject to a federal excise tax and is therefore subject to the authority, jurisdiction and control of the federal government under Title 26 of the United States Code, even though that Title has never been enacted into positive law, the statutes governing federal taxation and to the regulations of the IRS, thereby imposing the tax on himself and waiving his God-given Constitutionally secured rights in respect to the federal income/excise tax statutes and their administration by the IRS and establishing himself as one who has privileges only, but no rights in dealings with the IRS, the same as a corporation; that it is my understanding that the change of status resulting from the signed IRS documents is

very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction and control of the federal government under Title 10 of the United States Code, the statutes governing the armed forces and the regulations of the military service, thereby waiving his Constitutional rights in relation to dealings with the military services.

4. That I am a natural born free sovereign United States of America citizen, a freeman and I am endowed by my Creator with numerous inalienable rights to “life, liberty, and the pursuit of happiness,” which rights are specifically identified in the Declaration of Independence and protected by the United States Constitution; that my birthright to “pursuit of happiness” has been interpreted by both the framers of the Constitution and the U.S. Supreme Court as including my inalienable right to contract, to acquire, to deal in, to sell, rent, and exchange properties of various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these inalienable property rights also include my right to contract for the exchange of my labor-property for other properties such as wages, salaries, and other earnings, that I have never knowingly or intentionally waived any of these inalienable rights.

5. That I understand that if the exercise of rights were subjected to taxation, the rights could be destroyed by increasing the tax rates to unaffordable levels; therefore courts have repeatedly ruled that government has no power to tax the exercise of any rights of citizens, as shown by the U.S. Supreme Court in the case of *Murdock v. Penna.*, 319 U.S. 105 (1943) which stated: “A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution.”

6. That for years past I have been influenced by numerous and repeated public warnings made by the IRS via radio, television, the printed press and other public communication media warning of the “deadline” for filing a “Form 1040 Income Tax Return” and/or other IRS forms and documents.

7. That in addition to the aforesaid warnings, I have also been influenced by misleading and deceptive wording of IRS publications, IRS-generated news articles, the pressure of widespread rumors and misinformed public opinion, and the advice and assurances of lawyers, C.P.A.’s and income tax preparers which misled me to incorrectly believe that the 16th Amendment to the United States Constitution authorized Congress to impose a direct tax on me, my property, my exchanges of property and/or property received as a result of exercising my constitutionally secured right to contract; that I was further misled into believing I had a legal duty and obligation to file a “Form 1040 Income Tax Return,” a “Form W-4 Employee’s Withholding Allowance Certificate” and/or other IRS forms and documents.

8. That I have also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, C.P.A.’s and income tax preparers to the

effect that “the IRS will get you,” and that it would be a crime punishable by fine and/or imprisonment if I did not fill out, sign and file with the IRS a “Form 1040”.

9. That in addition to all of the reasons stated in paragraphs 6, 7, and 8 above, I was influenced by the common and widespread practice of employers who either knowingly or unknowingly mislead their employees to believe that they are all subject to withholding of “income taxes” from their earnings, either with or without their permission, based upon the employers’ possible mistaken assumption that they, as employers, are required by law to withhold “income taxes” from the paychecks of their employees.

10. That I have also been influenced and impressed by the IRS’s annual public display and indiscriminate offering of large quantities of the “Form 1040” in banks, post offices, and through the U.S. mail which also reminded me of and induced me to respond by filling out, signing, and sending to the IRS a “Form 1040”.

11. That said “Form 1040” contained no reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to anyone that merely sending said completed “Form 1040” to the IRS would waive my right to privacy secured by the 4th Amendment and my right to not having to be a witness against myself secured by the 5th Amendment to the United States Constitution, and that the “Form 1040” would in itself constitute legal evidence admissible in a court of law, that the filer is subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free individual, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a “Form 1040.”

12. That at no time was I ever notified or informed by the IRS, by any of its agents, or employees, nor by any lawyer, C.P.A., or tax preparer of the fact that the 16th Amendment to the United States Constitution, as correctly interpreted by the U.S. Supreme Court in such cases as *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1 (1916) and *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916) identified the income tax as an indirect excise tax in accordance with Article 1, Section 8, Clause 1 of the United States Constitution, and that the 16th Amendment does not authorize a tax on “individuals,” *i.e.*, the men and women of these united States of America.

13. That at no time was I ever notified or informed by the IRS, its agents, or employees, nor by any lawyer, C.P.A., or tax preparer of the fact that because of various rulings of the U.S. Supreme Court in such cases as *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1911), and *Pollock v. Farmer’s Loan and Trust Co.*, 157 U.S. 492 (1895), the indirect excise tax on incomes identified by the 16th Amendment is actually a tax upon corporation privileges granted by government and measured by the amount of corporate income (see Corporations Tax Act, Statutes at Large, 1909, vol. XXXVI, section 38, page 112); that this excise tax is also imposed on the amounts of money received by nonresident alien individuals and foreign corporations.



14. That my attention has been called to Report No. 80-19A, titled "Some Constitutional Questions Regarding the Federal Income Tax Laws" published by the American Law Division of the Congressional Research Service of the Library of Congress, updated January 17, 1980, that this publication described the tax on "income" identified in the 16th Amendment of the United States Constitution as an indirect excise tax; that this report stated: "The Supreme Court, in a decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above," and further stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax," thus proving in my mind that the "income tax" is not a tax on ME as an individual woman, but is rather a tax as described by the U.S. Supreme Court in *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1911), wherein the court defined excise taxes as "... taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges,," none of which classifications apply to ME, a natural woman.

15. That I was unaware of the truth of the IRS's rarely-publicized statement that the "income" tax system is based upon "voluntary compliance with the law and self-assessment of tax;" that it has never been my intention or desire to voluntarily self-assess an excise tax upon myself; that I always thought that **compliance was required by law.**

16. That I have examined sections 6001, 6011, 6012, 7203, and 7205 of the Internal Revenue Code (Title 26 U.S.C.) and I am convinced and satisfied that I am not now, and never was any such "person" of **individual referred to by these sections.**

17. That after careful study of the Internal Revenue Code and consultations on the provisions of the Code with lawyers, tax accountants, and tax preparers, I have never found or been shown any section of the Internal Revenue Code that imposed any requirement on ME as a free sovereign unprivileged individual to file a "Form 1040 Income Tax Return," or that imposed a requirement upon me to pay a tax on "income," or that would classify me as a "person liable," a "person made liable," or a "taxpayer," as the term "taxpayer" is defined in 26 U.S.C. § 7701(a)(14) which states: "The term 'taxpayer' means I any person subject to any internal revenue tax."

18. That after the study and consultations mentioned in paragraph 17, the only mention of any possible requirement upon ME, as an individual, to pay a tax on "income" that I could find or was shown in 26 U.S.C. was the title of Part I under Subtitle A, Chapter 1, Subchapter A, which is deceptively titled "Tax on Individuals;" that a careful study, and examination of this part of the Code showed no provision in the body of the statutes imposing any liability or requirement upon me as an individual for payment of a federal excise tax on "income;" that my study and consultations mentioned in paragraph 18 showed that the law is determined by the

actual wording contained in the body of a statute, and not by the title; that the title of a statute is merely a general guide to the contents of the statute, and the title has no force or effect at law.

19. That after study and consultations mentioned in paragraph 17, my attention was called to Internal Revenue Code Chapter 21 titled "Federal Insurance Contributions Act" (social security), to Subchapter A of Chapter 21 titled "Tax on Employees," which includes § 3101 wherein the (social security) tax is identified as a tax on "income," not as an "Insurance Contribution," and not as a "Tax on Employees," or on wages or earnings; that my attention was further called to these facts: There is no provision in the Code that imposes the tax on employees or requires them to pay the tax; a voluntarily signed completed "W-4 Employee's Withholding Allowance Certificate" allows an employer to withhold money from a worker's pay for (social security) "income" tax, even though the worker has claimed on the form to be "exempt" from the graduated "income" tax; an employer has no authority to withhold money from a worker's pay for the (social security) "income" tax, the graduated "income" tax, or any IRS imposed penalty or assessment if there is no voluntarily signed "W-4" form in force. A threat of not being hired or being fired from one's employment if one does not "voluntarily" sign a W-4 form does not constitute a valid W-4 contract; therefore, any and all W-4 forms I ever signed, under threat of not being hired or being fired on the spot if I refused to "voluntarily" enter into such third-party contract, are null and void *ab initio*.

20. That after the study and consultations described in paragraph 17, my attention was called to § 61(a) of the Internal Revenue Code which lists items that are sources of "income" and to these facts: that I.R.S. Collection Summons Form 6638 (12-82) confirms that these items are sources, not "income," by stating that the following items are "sources": "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money);" that sources are not income, but sources become "income" if they are entered as "income" on a signed "Form 1040" because the signer affirms under penalty of perjury that the items entered in the "income" section of the "Form 1040" are "income" to the signer; that § 61(b) clearly indicates which Sections of the Code identify and list items that are included in "income" by stating: "For items specifically included in gross income, see Part II (sec. 71 and following)."

21. That my attention was then called to the said Part II, titled: "Items Specifically Included in Gross Income;" that I studied sections 71 through 87 and noticed that wages, salaries, commissions, tips, interest, dividends, pensions, rents, royalties, etc., are not listed as being included in "income" in those sections of the code; that, in fact, those items are not mentioned anywhere in any of these sections of the Internal Revenue Code.

22. That after further study it appears clear to me that the only way that property received by me as a free, sovereign, unprivileged individual in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties, and/or pensions could be, or could have

been legally considered to be “income” is if I voluntarily completed and signed a “Form 1040 Income Tax Return,” thereby affirming under penalty of perjury that information on the “Form 1040” was true and correct, and that any amounts listed on the “Form 1040” in the “income” block are “income,” thereby acknowledging under oath that I am, or was subject to the tax and have, or had a duty to file a “Form 1040 Income Tax return” and/or other IRS forms, documents, and schedules, none of which instruments I have ever signed with the understanding that they were voluntarily signed.

23. That with reliance upon the aforementioned U.S. Supreme Court rulings and upon my constitutionally protected 5th and 9th Amendment rights to lawfully contract, to work, and to lawfully acquire and possess property, I am convinced and satisfied that I am not now, nor was I ever subject to, liable for, or required to pay any income/excise tax, that I am not now and never was a “taxpayer” as the term is defined and used in the Internal Revenue Code, and that I have never had any legal duty or obligation whatsoever to file any “Form 1040” or make any “income tax return,” sign any “Form W-4 Employee’s Withholding Allowance Certificate,” or other Internal Revenue forms, submit documents or schedules, pay any income tax, keep any records, or supply any information to the IRS.

24. That both the U.S. Congress and the IRS, by deceptive and misleading words and statements in the Internal Revenue Code, as well as IRS publications and IRS-generated news articles committed constructive fraud by misleading and deceiving me, as well as the general public, into believing that I was required to file “Form 1040 Income Tax Returns,” “Form W-4 Employee’s Withholding Allowance Certificates,” and other IRS forms, documents, and schedules, and also to keep records, supply information, and to pay income taxes.

25. That by reason of the aforesaid facts, I do hereby exercise my rights as a free sovereign U.S. citizen, upheld by various court decisions to revoke, rescind, cancel and to render null and void, both currently and retroactively to the time of signing, based on the constructive fraud perpetrated upon me by the U.S. Congress and the Internal Revenue Service, all “Form 1040 Income Tax Returns,” all “Form W-4 Employee’s Withholding Allowance Certificates,” all other IRS forms, schedules, and documents ever signed and/or submitted by me, and all my signatures on any of the aforementioned items, to include the “SOCIAL SECURITY” account, bearing the account number 308-90-5557; that this revocation and rescission is based upon my rights in respect to constructive fraud as established in, but not limited to the cases of *Tyler v. Secretary of State*, 184 A.2d 101 (1962), and also *El Paso Natural Gas Co. v. Kysar Insurance Co.*, 605 Pacific 2d 240 (1979) which stated: “Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument.”

26. That further, I do hereby declare that I am not and I never was a “taxpayer” as that term is defined in the Internal Revenue Code, a “person liable” for any Internal Revenue tax, or a “person” subject to the provisions of that Code, and declare that I am, and have always been, a “nontaxpayer;” that courts have recognized and acknowledged that individuals can be

nontaxpayers, "... for with them Congress does not assume to deal and they are neither of the subject nor of the object of revenue laws..." as stated by the Court in *Long v. Rasmussen*, 281 F. 236 (1922), and also *Delima v. Bidwell*, 182 U.S. 176, 179 and *Gerth v. United States*, 132 F. Supp. 894 (1955).

I now affix my signature to these affirmations  
 this day, 8<sup>th</sup>, of August, 2011  
 "Without Prejudice" U.C.C. 1-103, 1-308

Gia Marie: Family (Seal)  
 The Authorized Representative, Affirmant

**Archetype**

**From: public sui juris / Affidavit**  
**Session: one supreme Court**

**Act of State**  
**Primary Signature Certification**  
**(Convention de La Haye du 5 October 1961)**  
 TIAS 10072, 33 LIST 883, 527 UNTS 189. (Convention # 12)

I, Quindia Muhammad, a duly certified and qualified Notary, do hereby certify the document enclosed to be a true, correct, complete and not misleading Original of the Archetype, containing the primary signature as sealed below. This notarization is for the purpose of signature (autograph) certification only, for foreign use (i.e., United States of America) of the U.S. originated document. This is pursuant to The Hague Conference on Private International Law dated October 5, 1961, at the Convention Abolishing the Requirement of Legislation for Foreign Public Documents. It was on 15 October 1981 in which the United States declared as being a signatory to this Convention, and this procedure is required for the legalization of administrative / judicial documents as herein enclosed.

**The State of state** )  
 ) *scilicet* **Acknowledged before me the** 5<sup>th</sup> **day of** August, 2011, **A.D.**  
**The County of county** )

Gia Marie: Family Sentient Citizen; Autograph  
 Notary Signature  
 SEAL

**Apostille Number:** \_\_\_\_\_  
 (applied manually upon issuance)

**RECORDERS OFFICE**  
**Act of State**  
**SEAL**  
**INDIANA**

"I AFFIRM, UNDER THE PENALTIES FOR PERJURY, THAT I HAVE TAKEN REASONABLE CARE TO REDACT EACH SOCIAL SECURITY NUMBER IN THIS DOCUMENT. UNLESS REQUIRED BY LAW."  
 PREPARED BY: Gia-M. Hunt



## Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**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>GIA MARIE HUNT          785 DURBIN STREET          GARY, INDIANA 46406</b>	<b>Social security number(s)</b> xxx : xx : xxxx  Daytime telephone number ( )	<b>Employer identification number</b>  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  <b>Gia- Marie: Hunt          c/o General Post Office, 2407 West 11th Avenue          Gary, Indiana [46404-4275]</b>	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  <b>saidah hadiyah el bey          c/o General Post Office, 2407 West 11th Avenue          Gary, Indiana (46404-4275)</b>	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)
<b>Estate, Trust and Withholding Returns</b>	<b>All 1040, 1041, and 1099's</b>	<b>December 31, 1985 to present</b>
<b>Civil Penalties</b>	<b>N/A</b>	<b>December 31, 2006 to present</b>

**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.**

By: Gia Marie Hunt 8-8-2011 **Executor/Grantor**  
 Signature Date Title (if applicable)

**Gia-Marie: Hunt**

Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

By: Saidah hadiyah el bey 8-8-2011 **Trustee**  
 Signature Date Title (if applicable)

**saidah hadiyah el bey**

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>h</b>	<b>Executor/Grantor</b>	<u>Gia Marie Hunt</u> , esq	<u>8-8-2011</u>
<b>h</b>	<b>Trustee</b>	<u>Saidah hadiyah el bey</u> Trustee	<u>8-8-2011</u>