U.S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE

EXEMPTION APPLICATION

To be filed in duplicate with the District Director for your District.

For use of organizations applying for exemption under section 501(a) and described in section 501(c)(3) of the Internal Revenue Code, which are organized and operated (or will operate) exclusively for one or more of the following purposes (check purposes):

☐ Religious ☐ Charitable ☐ Scientific
☐ Educational ☐ For the prevention of cruelty to children or animals ☐ Literary
☐ Testing for Public Benefit

Every organization that claims to be exempt must furnish the information and data specified in duplicate. If any organization fails to submit the information and data required, this application will not be considered. It merits and the organization will be notified accordingly.

This application shall be open to public inspection in accordance with section 6104(e)(1) of the Internal Revenue Code.

See separate instructions for Form 1023 to properly answer the questions below.

1a. Full name of organization

CENTER FOR SCIENCE IN THE PUBLIC INTEREST

1b. Employer Identification Number

2. Complete address (number, street, city or town, State and Postal Service Code)

Room 812, 1346 Connecticut Ave., N.W., Washington, D.C. 20036

3a. Is the organization incorporated?
☐ Yes ☐ No

3b. If yes, in which State and under which law (general corporation, not for profit, membership, educational, etc.)?
D.C., District of Columbia Non-Profit Corporation Act

4a. Is the organization a section 501(c)(3) organization?
☐ Yes ☐ No

5a. Has organization filed Federal income tax return?
☐ Yes ☐ No

5b. If not incorporated, what is form of organization?

6. After July 1, 1950, did the creator of your organization (if a trust) or a contributor to your organization, or a brother or sister (whole or half blood), husband, wife, parent, or lineal descendant of such creator or contributor, or a corporation controlled directly or indirectly by such creator or contributor, enter into any of the transactions or activities enumerated below? NOTE: If you have any knowledge or information that you will be a party to any of the transactions or activities enumerated in 6a through 6l, check “planned” in the applicable block and see instructions.

7. Have you issued or do you plan to issue membership, stock, or other certificates evidencing voting power in the organization?

8a. Are you the outgrowth or continuation of any form of predecessor?

b. Do you have capital stock issued and outstanding?

c. Have you made or do you plan to make any distribution of your property to shareholders or members?

d. Did you receive or have you expected to receive 10 percent or more of your assets from any organization, group affiliated organization (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family group (brother or sister, whether whole or half blood, spouse, ancestor, or lineal descendant of such person) who are also shareholders or members of the organization?

e. Does any or all of the following represent any portion of your assets or any character rendered or to be rendered by you?

f. If any or all of the above, do you plan to have any portion of your net income move to the benefit of any private shareholder or individual?

9. Are any of your officers or directors not subject to full answer requirements?

10a. Do you participate or plan to participate in or intervene in (either directly or indirectly) any political campaign on behalf of or in opposition to any candidate for public office?

10b. Are you now or do you plan to be affiliated in any manner with any organization?

10c. Do you hold or plan to hold 10 percent or more of any class of stock or 10 percent or more of the total combined voting power of stock in any corporation?
9. Has any State or any court (including a Court of Probate, Surrogate's Court, etc.) ever declared that you were or were not entitled to and operated for charitable, etc., purposes? □ Yes □ No. If "Yes," attach copies in duplicate of pertinent administrative or judicial decisions.

10. You must attach copies in duplicate of the following:

a. If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document whereby you were created, written both in your site and in English, a copy of all amendments thereto, and any changes presently proposed.

Attachment A

b. A copy of your bylaws or other similar code of regulations, all amendments thereto, and any changes presently proposed.

Attachment B

c. A complete statement of assets and liabilities as of the end of each annual accounting period or as of the date of the filing of this application, if you were in existence for less than a year.

Attachment C

d. A statement of receipts and expenditures for each annual accounting period of operation for the period for which you were in existence, if less than a year.

Attachment D

See Articles of Incorporation

e. A statement which clearly indicates what State statutes or court decisions govern the distribution of assets upon dissolution. (This statement may be certified if your charter, certificate, or other instrument of organization makes provision for such distribution.)

Attachment E

f. A brief statement of the specific purposes for which you were formed. (Do not quote from or make reference to your articles of incorporation, constitution, articles of association, declaration of trust, or other document whereby you were created for this purpose.)

Attachment F

g. A statement explaining in detail each fund-raising activity and each business enterprise you have engaged in or plan to engage in, accompanied by copies of all agreements, if any, with other parties for the conduct of each fund-raising activity or business enterprise.

Attachment G

h. A statement which describes in detail the nature of each of your activities which you have checked on page 1, activities which you sponsor, and proposed activities.

None

i. A statement which explains fully any specific activities that you have engaged in or sponsored and which have been discontinued. Give dates of commencement and termination and the reasons for discontinuance.

Attachment H

j. A statement which describes the purposes, other than in payment for services rendered or supplies furnished, for which your funds are expended or will be expended.

Attachment I

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this application, its accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

May 31, 1971

James E. Sullivan

Secretary

[Signature]

Form 1023 (Rev. 4-89)
OFFICE OF RECORDER OF DEEDS, D.C.
Corporation Division
Sixth and E Streets, N.W.
Washington, D.C. 20001

RECEIVED
AUG 3, 1971

CERTIFICATE

THIS IS TO CERTIFY that all provisions of the District of Columbia Non-profit Corporation Act have been complied with and ACCORDINGLY this Certificate of Incorporation

is hereby issued to the CENTER FOR SCIENCE IN THE PUBLIC INTEREST

as of the date hereinafter mentioned.

Date - February 25, 1971

Peter S. Richley,
Recorder of Deeds, D.C.

Alfred Goldstein
Superintendent of Corporations

Government of the District of Columbia
Form 10-G 25
Oct. 1943
In accordance with the provisions of Treasury Decision 7052 as published in Federal Register on July 14, 1970, the

CENTER FOR SCIENCE IN THE PUBLIC INTEREST

which is applying for recognition of Section 501(c)(3) status, hereby submits this statement that it is not, nor will be, operated as a private foundation as defined in the Tax Reform Act of 1969.

AFFIDAVIT

The undersigned, as the fully authorized principal officer and manager of the CENTER FOR SCIENCE IN THE PUBLIC INTEREST, declares that there is a reasonable basis in law and in fact for the statement that the organization is not a private foundation; and to the best of the knowledge and belief of such officer and manager the information submitted is complete and correct.

[Signature]

[Title]
Scholarships

"Scholarships" as used in the budget of Center for Science in the Public Interest does not have the same meaning as used in the third point of your letter and the enclosed material. The Center did not administer the grants mentioned in the budget. They were given directly to the individuals involved by the Catholic Church, Rotary Club, Welles College Social Action Committee, and private individuals. The Center has not and does not intend to actively award scholarships itself.
Research

(c) Research projects are determined and selected by unanimous decision of the Board of Directors and are chosen on the grounds of their furtherance of the Center's purposes.

(d) The Center has not had but intends to have contract research as a minor part of its activities. It is anticipated that the sponsors will be other qualitatively oriented organizations.

(e) No preference will be made as to disposition of results of the Center's research.

(f) As of yet there have been no published reports of the Center's research activities.
ARTICLES OF INCORPORATION

OF

THE CENTER FOR SCIENCE IN THE PUBLIC INTEREST

To: The Recorder of Deeds, D. C.
Washington, D. C.

We, the undersigned natural persons of the age of twenty-one years or more, acting as incorporators of a corporation, adopt the following Articles of Incorporation for such corporation pursuant to the District of Columbia Non-profit Corporation Act:

FIRST: The name of the corporation is:
CENTER FOR SCIENCE IN THE PUBLIC INTEREST

SECOND: The period of duration shall be perpetual.

THIRD: The purposes for which the corporation is organized are exclusively charitable, educational, scientific, literary and testing for public safety, namely:

A. To conduct research programs regarding the effects of science and technology on society and especially on the poor.

B. To encourage scientists and engineers especially in the Washington area through published materials and other educational means to be socially responsible when their research impinges on vital public interests.

C. To do all things necessary and proper to carry out the foregoing purposes.

D. This Corporation shall not engage in any act prohibited to a corporation exempt from tax under Section 501(c)(3) of the Internal Revenue Code of 1954 and at any time this Corporation is a private foundation within the meaning of Section 509(a) of the Internal Revenue Code of 1954 it shall distribute its income each

FILED

__FEB 25, 1971__
taxable year in such time and manner as not to be subject to tax under
Section 4942 of the Internal Revenue Code of 1954 and shall be prohibited
from engaging in any act of self-dealing (as defined in Section 4941(d) of
the Internal Revenue Code of 1954), from retaining any excess business
holdings (as defined in Section 4943(c) of the Internal Revenue Code of 1954),
from making any investments in such manner as to subject the foundation to
tax under Section 4944 of the Internal Revenue Code of 1954 and from making
any taxable expenditures (as defined in Section 4945(d) of the Internal Revenue
in these Articles shall refer to the comparable sections of all subsequent
Internal Revenue laws.

FOURTH: The corporation shall have no members.

FIFTH: The officers of the corporation shall be managed by its
Board of Directors, the members of which shall be elected in the manner
provided in the by-laws.

SIXTH: No part of the net earnings of this Corporation shall inure
to the benefit of or be distributable to any director, employee or other indi-
vidual, partnership, estate, trust, or corporation having a personal or
private interest in the Corporation. Compensation for services actually
rendered and reimbursement for expenses actually incurred in attending
to the affairs of this Corporation shall be limited to reasonable amounts.
No part of the activities of this Corporation shall be the carrying on of
propaganda or otherwise attempting to influence legislation except as
specifically allowed by the provisions of the Internal Revenue Code applicable
to this Corporation, and this Corporation shall not participate in or intervene
in (including the publishing or distribution of statements) any political campaign
on behalf of any candidate for public office. Notwithstanding any other pro-
vision of these Articles or of any bylaws adopted thereunder, this Corporation
shall not take any action not permitted by the laws which then apply to this
Corporation.

SEVENTH: Upon dissolution of the Corporation, its assets shall be
disposed of exclusively for the purpose of the Corporation or distributed to
such organizations organized and operated exclusively for charitable, educa-
tional, religious, scientific or testing for public safety purposes as shall,
at the time, qualify as an exempt organization under Section 501(c)(3) of the
Internal Revenue Code of 1954.

EIGHTH: The private property of the members of the Board of
Directors and the officers of the Corporation shall not be subject to the
payment of Corporation debts to any extent whatsoever.

NINTH: The address, including street and number of its initial regis-
tered office is 1266 - 16th Street N.W., Suite 403, Washington, D. C. 20036,
and the name of its initial registered agent at such address is James B. Sullivan.
TENTH: The number of directors constituting the initial
board of directors is four and the name and addresses, including
street number of the persons who are to serve as the initial
directors until the first annual meeting or until the successors
be elected and qualified are:

Name
Dr. James B. Sullivan
Dr. Albert J. Fritsch
Dr. Michael Jacobson
Mr. Kenneth Lasson

Address
2125 Observatory Place, N.W.
Washington, D. C. 20007
313 Second Street, S. E.
Washington, D. C. 20003
2840 27th Street, N. W.
Washington, D. C. 20008
6110 Biltmore Avenue
Baltimore, Maryland 21215

NINTH: The name and address, including street and number, of
each incorporator is:

Name
Dr. Albert J. Fritsch
Dr. Michael Jacobson
Dr. James B. Sullivan

Address
313 Second Street, S. E.
Washington, D. C.
2840 27th Street, N. W.
Washington, D. C.
2125 Observatory Place, N. W.
Washington, D. C.

IN WITNESS WHEREOF, we have hereunto set our hands and
seals this 24th day of February, 1971.

[Signatures and seals]
City of Washington | ss.:  
District of Columbia

I, [Name], a notary public, hereby certify that on the [Date] day of [Month], 1971, personally appeared before me [Names], who declared that they signed the foregoing Articles of Incorporation as Incorporators and that the statements therein contained are true.

[Signature]
Notary Public

My Commission Expires:

[Signature]
My Commission Expires [Date]
Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under Section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under Section 509 of the Code, and notify you of our decision.

For years beginning prior to January 1, 1970, you were not required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the information return for that particular year to determine whether you are required to file. If filing is required, you must file the information return by the 15th day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in Section 513 of the Code.
You are liable for social security (FICA) taxes only if you have filed a waiver of exemption certificate, Form SS-15, SS-15e, as provided in the Federal Insurance Contributions Act. You are not liable for Federal unemployment taxes.

Donors may deduct contributions to you, as provided by Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under Sections 2035, 2106, and 2522 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your exemption application a number will be assigned to you and you will be advised of it. Please use that number on all returns and in all correspondence with the Internal Revenue Service.

This is a determination letter.

cc: Anthony Z. Roisman
    Berlin, Reisman and Kessler
    1910 N Street, N.W.
    Washington, D.C. 20036

Sincerely yours,

Irving Nachts
District Director
CENTER FOR SCIENCE IN THE PUBLIC INTEREST

BYLAWS

ARTICLE I

NAME

The name of this organization shall be CENTER FOR SCIENCE IN THE PUBLIC INTEREST

(Hereinafter referred to as the Center)

ARTICLE II

PURPOSE

A. To conduct research programs regarding the effects of science and technology on society and especially on the poor

B. To encourage scientists and engineers through published materials and other educational means to be socially responsible when their research impacts on vital public interests

C. To do all things necessary and proper to carry out the foregoing purposes

ARTICLE III

BOARD OF DIRECTORS

Section A. The Board of Directors shall constitute the policy-making body of the Center and shall direct its activities. Each Director shall have an equal vote

Section B. Each new Director must demonstrate to the Board acceptable professional competence and a willingness to work for the purposes of the Center. New Directors shall be elected by a two-thirds vote of the Board of Directors

Section C. A Director may be removed from the Board for failure to work with or share the common purposes of the Center or for other reasons deemed proper by the Board. A Director may be removed only after a hearing before the assembled Board. A vote by two-thirds of all Directors present shall be necessary for removal of a Director

Section D. The Board of Directors shall meet as a body no more than once a year. A quorum shall consist of a majority of the Directors. The chairmanship of the meetings shall rotate among the Directors. These and other meetings should be governed by Robert’s Rules of Order

Section E. Directors shall be elected or re-elected for terms of three years. Directors at the time of adoption of this bylaw shall hold terms of one, two, or three years, as determined by the Board, the intention being that one-third of the Board of Directors shall be elected annually (Continued)
ARTICLE IV

EXECUTIVE DIRECTOR

The Board of Directors shall elect by a majority vote at a duly constituted meeting an Executive Director to whom the Board may delegate all the responsibilities not held exclusively by the Board. The Executive Director shall be the chief operating officer of the corporation, and subject to the control of the Board of Directors, shall perform all duties customary to that office and shall supervise and control all the affairs of the corporation in accordance with policies and directives approved by the Board of Directors. These duties shall include but not be limited to hiring, firing, accepting or rejecting grants, contracts, or donations; setting rents, overhead rates, and other budgetary considerations; and writing job descriptions.

ARTICLE V

ADVISORS

The Board of Directors shall seek individuals capable of providing prudent and insightful advice to the Center. These individuals shall be drawn from the fields of the natural and social sciences, engineering, law, labor, and civic affairs. Their advice shall be given the highest priority and they shall be informed periodically of the Center's activities.

ARTICLE VI

AMENDMENT OF BY-LAWS

These by-laws may be amended by a two-thirds vote of the Directors.

ARTICLE VII

MEMBERSHIP

Members of the corporation shall receive a CSGI newsletter, discounts on publications, and appropriate other benefits. Members' views on the corporation's priorities shall be reviewed from time to time.

* As amended, August 7, 1972; September 20, 1978; October 12, 1979; January 21, 1980.
October 24, 1984

District Director
U.S. Internal Revenue Service
31 Hopkins Plaza
Baltimore, Maryland 21201

Dear Sir:

Effective immediately, the Center for Science in the Public Interest's (202-332-9110) address is 1501 16th Street, N.W., Washington, D.C. 20036. Our telephone number remains the same: 202-332-9110.

The Center is a Section 501(c)(3) exempt organization. Please make this notice part of our file.

If you have any questions, please don't hesitate to contact me.

Sincerely,

Michael F. Jacobson
Executive Director
CENTER FOR SCIENCE IN THE PUBLIC INTEREST

BYLAWS

ARTICLE I NAME

The name of this organization shall be:

CENTER FOR SCIENCE IN THE PUBLIC INTEREST

(Hereinafter referred to as the "Center").

ARTICLE II PURPOSE

A. To conduct research programs regarding the effects of science and technology on society and especially on the poor.

B. To encourage scientists and engineers through published materials and other educational means to be socially responsible when their research impinges upon vital public interests.

C. To do all things necessary and proper to carry out the foregoing purposes.

ARTICLE III BOARD OF DIRECTORS

Section A. The Board of Directors shall constitute the policy-making body of the Center and shall direct its activities. Each Director shall have an equal vote.

Section B. Each new Director must demonstrate to the Board acceptable professional competence and a willingness to work for the purposes of the Center. New Directors shall be elected by a two-thirds vote of the Board of Directors.

Section C. A Director may be dismissed from the Board for failure to work with or share the common purposes of the Center or for other reasons deemed proper by the Board. A Director may be removed only after a hearing before the assembled Board. A vote by two-thirds of all Directors present shall be necessary for removal of a Director.

Section D. The Board of Directors shall meet as a body at least once a year. A quorum shall consist of a majority of the Directors. The chairmanship of the meetings shall rotate among the Directors. These and other meetings shall be governed by Robert’s Rules of Order.

*As amended, August 2, 1972; September 20, 1978.
ARTICLE IV  
EXECUTIVE DIRECTOR

The Board of Directors shall elect by majority vote at a duly constituted meeting an Executive Director to whom the board may delegate all the responsibilities not held exclusively by the Board. The Executive Director shall be the chief operating officer of the corporation, and subject to the control of the Board of Directors, shall perform all duties customary to that office and shall supervise and control all of the affairs of the corporation, in accordance with policies and directives approved by the Board of Directors. These duties shall include, but not be limited to, hiring, firing, accepting or rejecting grants, contracts, donations; setting rents, overhead rates, and other budgetary considerations; and setting job descriptions.

ARTICLE V  
ADVISORS

The Board of Directors shall seek individuals capable of providing sound and insightful advice to the Center. These individuals shall be drawn from the fields of the natural and social sciences, engineering, law, labor, and civic affairs. Their advice shall be given the highest priority and shall be informed periodically of the Center’s activities.

ARTICLE VI  
AMENDMENT OF BYLAWS

These bylaws may be amended by a two-thirds vote of the Directors.
By-law adopted at Meeting of the Board of Directors, October 11, 1977.

The Board of Directors shall elect by majority vote at a duly constituted meeting an executive director to whom the Board may delegate all the responsibilities not held exclusively by the Board. The Executive Director shall be the chief operating officer of the corporation, and subject to the control of the Board of Directors, shall perform all duties customary to that office and shall supervise and control all of the affairs of the corporation in accordance with policies and directives approved by the Board of Directors. These duties shall include but not be limited to hiring, firing, accepting or rejecting grants, contracts, or donations; setting rents, overhead rates, and other budgetary considerations; and setting job descriptions.
Pursuant to the instructions set forth in your letter of August 23, 1971, determining this organization to be exempt from Federal income tax under I.R.C. §501(c) (3), we are informing you of an additional activity which we plan to carry on incidental to effectuating our exempt purposes. We do not believe that this change will affect our exempt status.

There has been no change in our purposes. Organized by and receiving the full-time services of scientists, our primary objectives are to promote scientific research in the public interest and to promote the use of such research for the public welfare. The natural issue of this research has been the activity of bringing the results of our scientific research to the attention of appropriate administrative or executive agencies charged with protecting the public's interest in scientific matters (e.g., the FTC, the EPA, etc.). In addition, we foresee that our scientific program will require the services of an attorney to aid in obtaining the information needed to complete research (for example, by enforcing our statutory rights under the Freedom of Information Act) and to bring suit, if necessary, where our scientific research reveals that administrative agencies or others are not acting in accord with the existing laws and the public interest.

We therefore plan to hire an attorney who will be one of six full-time staff members of the Center. Although the majority of our budget and time will be allocated to research and publication of research, as a secondary activity we will engage in public interest litigation and advocacy to carry out our purposes. (#45C).

We respectfully request a determination that this change in operation will not adversely affect our exempt status. This opinion was confirmed in a recent telephone conversation with an attorney at your office. If you have any questions concerning our activities or status, please advise us and we will be most happy to answer them.

Sincerely,

Michael Jacobson
Co-Director
By-law adopted at Meeting of the Board of Directors, October 11, 1977.

The Board of Directors shall elect by majority vote at a duly constituted meeting an executive director to whom the Board may delegate all the responsibilities not held exclusively by the Board. The Executive Director shall be the chief operating officer of the Corporation, and subject to the control of the Board of Directors, shall perform all duties customary to that office and shall supervise and control all of the affairs of the Corporation in accordance with policies and directives approved by the Board of Directors. These duties shall include but not be limited to hiring, firing, accepting or rejecting grants, contracts, or donations; setting rents, overhead rates, and other budgetary considerations; and setting job descriptions.
Dear Sir or Madam:

The Center for Science in the Public Interest (CSPI) is a non-profit, tax-exempt organization, which was incorporated in 1971. I wanted to update you on a change in our activities.

We have concluded that engaging in administrative rule-making proceedings at the federal level and possibly engaging in some litigation in the same area would help enable CSPI to achieve its goals. Of course, we will continue to perform our usual research and educational activities. We have hired one lawyer, who will spend part of his time on research and part on rule-making proceedings and, possibly, litigation. Our staff now numbers twelve people.

If the Internal Revenue Service needs additional information, please contact me.

Sincerely,

Michael Jacobson
Michael F. Jacobson, Ph.D.
Executive Director
Dear Director:

Pursuant to the instructions set forth in your letter of August 23, 1971, determining this organization to be exempt from Federal income tax under I.R.C. §501(c) (3), we are informing you of an additional activity which we plan to carry on incidental to effectuating our exempt purposes. We do not believe that this change will affect our exempt status.

There has been no change in our purposes. Organized by and receiving the full-time services of scientists, our primary objectives are to promote scientific research in the public interest and to promote the use of such research for the public welfare. The natural issue of this research has been the activity of bringing the results of our scientific research to the attention of appropriate administrative or executive agencies charged with protecting the public's interest in scientific matters (e.g., the FTC, the EPA, etc.). In addition, we foresee that our scientific program will require the services of an attorney to aid in obtaining the information needed to complete research (for example, by enforcing our statutory rights under the Freedom of Information Act) and to bring suit, if necessary, where our scientific research reveals that administrative agencies or others are not acting in accord with the existing laws and the public interest.

We therefore plan to hire an attorney who will be one of six full-time staff members of the Center. Although the majority of our budget and time will be allocated to research and publication of research, as a secondary activity we will engage in public interest litigation and advocacy to carry out our purposes (§460).

We respectfully request a determination that this change in operation will not adversely affect our exempt status. This opinion was confirmed in a recent telephone conversation with an attorney at your office. If you have any questions concerning our activities or status, please advise us and we will be most happy to answer them.

Sincerely,

Michael Jacobson
Co-Director
This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 170(c)(1)(A)(ii).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(ii) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(c)(1)(A)(ii) organization.

Sincerely yours,

cc: Anthony Z. Rossum
1710 N Street, N.W.
Washington, D.C. 20036

G. L. Mahlbachler
Acting District Director

In view of the public litigation contemplated by your organization you will be required to submit with your annual information return a description of cases litigated and the rationale for the determination that they would benefit the public generally. This letter supersedes our letter of February 12, 1973.
Center for Science in the Public Interest
1777 Church Street, N.W.
Washington, D.C. 20036

October 19, 1978

Gentlemen:

We have received a letter from your Executive Director, Michael F. Jacobson, indicating that you have changed your activities.

We will need a detailed explanation of those activities. Please submit a full description of the types of cases to be litigated and the rationale for the determination that they will benefit the public generally.

Please fully explain your new activities in the area of rule-making procedures in which you are engaged.

Have you commenced these activities or are they proposed activities? When did you commence these activities? When do you plan to commence these activities?

Have there been any other changes in your method of operation? It is noted that your address on your letterhead is different from that shown in our records. You must report all changes in your address to this office.

We will be glad to discuss this matter with a principal officer of the organization such as president, secretary or treasurer. The Executive Director is not a principal officer.

Your reply within fifteen days will insure uninterrupted processing of your case. Failure to comply with this request will jeopardize your continued exempt status.

Sincerely,

Mrs. R. Hutchins
Tax Law Specialist
Gentlemen:

We have evaluated your foundation status notification and, based on the information you submitted, we have determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1) of the Internal Revenue Code. Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with the Internal Revenue Service that for such two years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact with the Service, you will be classified as a section 509(a)(1) organization for all purposes beginning with the first day of your third tax year and you must normally meet the requirements of section 170(b)(1)(A)(vi) thereafter. If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Furthermore, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 1940.

Grantors and donors may rely on this determination that you are not a private foundation for your first two tax years, unless notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

You must notify us of any changes in your sources of support or methods of operation.

Sincerely yours,

Irving Fein
District Director

F-386 (7-71)
Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Gerald G. Partney
District Director

From

To

Item Changed

Pylaws as amended September 20, 1978
This office has received information that your organization has amended its exempt status.

To determine the effect the amendment has upon your exempt status, it will be necessary for you to submit the following:

A copy of the amendment to your Articles of Incorporation.

A copy of the certificate of receipt and approval from the State/District Corporation Division.

A copy of the amendment without the signature of the appropriate State/District Official accompanied by a statement signed by a principal officer of the organization that the document is a true, correct, and complete copy of the original as approved by the State/District on ________________.

A copy of the amendment, accompanied by a signed copy of the minutes of the meeting at which the amendment was duly adopted. Date of adoption must be specified; or a dated statement signed by a principal officer certifying that the amendment submitted is a true, correct and complete copy of the amendment as adopted. Date of adoption must be specified.

Please indicate the section(s) of the __________ which was/were changed and how it was changed.

Our files do not contain a copy of the document(s) to which you are making an amendment, please furnish a copy of the document(s) for comparison.
Please furnish the name and telephone number of a principal officer who may be contacted during business hours if more information is needed.

If you have any questions, please contact the person whose name and telephone number appear in the heading of this letter.

Your reply within 30 days will be appreciated. A self-addressed envelope is enclosed for your convenience. Thank you for your cooperation.

Sincerely yours,

Gerald G. Portney
District Director

Enclosure
Center for Science in the Public Interest
Rm 612
1316 Connecticut Ave., N.W.
Washington, D.C. 20036

Gentlemen:

Our letter of February 15, 1972 stated you would be treated as an organization which is not a private foundation for your first two tax years. This was based on our determination that you could reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 501(a)(1) of the Internal Revenue Code.

We also stated that at the end of your first two tax years you would have to establish with us that you were in fact an organization of the type described in section 170(b)(1)(A)(vi) for those two tax years.

Our records indicate your second tax year ends on June 30, 1972. Therefore, to establish that you are an organization of the type described in section 170(b)(1)(A)(vi), please send us the following information for each of your first two tax years:

1. Amount of gifts, grants, and contributions received.
2. Amount of membership fees received.
3. Amount of gross income from interest, dividends, rents, and royalties.
4. Amount of net income from unrelated business activities.
5. Amount of tax revenue levied for your benefit and either paid to you or expended on your behalf.
6. The value of services or facilities furnished by a governmental unit to you without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)

\[\text{Table}\]

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<th>CODE</th>
<th>INITIATOR</th>
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Department of the Treasury — IRS, Internal Revenue Service.
Center for Science in the Public Interest

Page 2

7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)

8. The total amount of the above items for each year and the grand total for the two years.

9. A statement showing the name of, and amount received from, each person who contributed more than 2 percent of the grand total receipts (shown in item 8, above) for the two years.

10. Amount of gross receipts from admissions, sale of merchandise, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513.

Please send this information to the address shown above within 90 days from the last day of your second tax year. An extension of time for submitting the information will be granted if your request is made before the period expires for furnishing the information and you show why additional time is needed.

If we do not receive the requested information within the time specified, we will classify you as a private foundation.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return or report.

Thank you for your cooperation.

Sincerely yours,

Irving Haselby
District Director

cc: Anthony Z. Rosman
Berlin, Rosman and Fessler
1921 W Street, N, W.
Washington, D. C. 20036
Dear Mr. Sullivan:

This is in reference to your letter of September 27, 1973, regarding instructions contained in our letter of August 21, 1973 covering requirement to submit with your annual information return a description of cases litigated and the rationale for determination that they would benefit the public generally.

In accordance with telephone conversation today, your organization should follow the instructions contained in our letter of August 21, 1973 with regard to the above.

Sincerely yours,

Gerald G. Peru
District Director

Flinport 1974-09-24
NOTICE OF EMPLOYER IDENTIFICATION NUMBER

CENTER FOR SCIENCE IN THE PUBLIC INTEREST

1322 1346 Connecticut Ave., N.W.
Washington, D.C. 20036

The identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, e.g., 9112, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

INSTRUCTIONS

WHO MUST FILE THIS APPLICATION? Every person who has not previously secured an identification number and who (a) pays wages to one or more employees, or (b) is required to have an identification number for inclusion in any return, statement or other document, even though not an employer.

Only one application for an identification number should be filed, regardless of the number of establishments operated. When there are two or more businesses at the same location, each business must be identified separately, and each must file a separate application. If a business is sold or transferred and the new owner does not have an identification number, he should not use the identification number.

WHERE MUST THE APPLICATION BE FILED? With the U.S. Internal Revenue Service Office with whom the Federal tax returns are filed.

WHEN MUST THE APPLICATION BE FILED? (a) By those who are about to begin the date on which business begins; (b) by others in sufficient time for the identification number to be included in return, statement, or other document.

HOW THIS APPLICATION SHOULD BE FILLED IN. All answers should be typewritten or printed plainly with blackpoint pen in black or dark blue ink.

Item 1 and 2. Enter in item 1 the true name of the employer and enter in item 2 the trade name, if any, used for business purposes. For example, if John W. Jones, an individual owner, operates a restaurant under the trade name of "Jack the Restaurant" Jack W. Jones would enter in item 1 and "Jack the Restaurant" in item 2.

NOTICE: Certain contracts, court orders, decrees, judgments, and/or written agreements which designate the name of the corporation, estate, firm, or other legal entity, not to be used in item 1, the corporate name as set forth in its charter, or any other such document, issued by the Government must be in item 1. In the case of a trust, the name of the trust should be shown in item 1, and the name of the trustee in item 2. In the case of a court order of a corporation, the name of the corporation should be written in item 1 and the name of the trustee or other fiduciary in item 2. In any case, the name shown in item 1 should be adopted for purposes of this form and entered in item 1.
June 29, 1971

District Director
Internal Revenue Service
Baltimore, Maryland

Attention: AU:FA:1150:MS

Dear Sirs:

Enclosed herewith is an original and one copy of an application for exemption from income tax filed under Section 501(c)(3) on behalf of the Center for Science in the Public Interest.

As the attached materials indicate the Center has several scientific projects for which it is currently seeking funding. These projects involve matters of immediate importance and commencement of the studies as soon as possible is essential. Obviously, a favorable ruling on its tax exempt status will greatly assist the Center in obtaining the necessary funding.

Thus, it would be greatly appreciated if your office could expedite consideration of this application. If any further data is required please contact me at the above address.

Sincerely,

Anthony Z. Roisman
Counsel for the Center for Science in the Public Interest

AAR/FA
Encls.
Our recent examination of the above information return disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, the return is accepted as filed.

However, the following marked item(s) were noted:

☐ Our review of your return, Form 990, and related records indicated that you did not file Forms 1099. Under section 6041 of the Internal Revenue Code, you are required to issue Forms 1099 to recipients of prizes, awards, or fees of $600 or more during a calendar year. Even though we have now obtained these returns, your organization may be responsible for filing similar forms in future years.

☐ During the examination, it was determined you did not file when due Form 940, Employer's Annual Federal Unemployment Tax Return, or 941, Employer's Quarterly Federal Tax Return, for wages paid to employees. Under section 6011 of the Internal Revenue Code, you are required to file Forms 940 and 941 when wages are paid for services rendered.

☐ Our examination of your organization indicates that you did not file Form 990 (or Form 990-PF) by the due date. Section 6652(d) of the Internal Revenue Code provides for a penalty of $10 for each day the return is late (not to exceed $5,000), unless there is reasonable cause for the late filing.

☐ You established that you had reasonable cause for filing this return late; therefore, the $10 a day penalty will not be charged. However, there may be a penalty if your return is not filed when due for the same reason in a future year.

☐ You were previously billed for this penalty by the service center and there will be no additional penalties. Please be sure to file your return when due to avoid a penalty in the future.

☐ You did not establish reasonable cause for filing late. Therefore, you will receive a bill from the service center for the late filing penalty.
ATTACHMENT TO LETTER 1656(DO)

Our examination disclosed that you failed to furnish the names and addresses of all your officers, directors, and trustees and the compensation paid to each of them as required by Section 1.6033-2(a)(ii)(g) of the Income Tax Regulations. This information must be provided with your Form 990 (Form 990-PF) in future years.

As a result of our examination of your Form 990 (Form 990-PF), it is determined that all of your assets, liabilities and net worth were not shown on the return. You should complete the appropriate lines of Form 990 (Form 990-PF) on subsequent years' returns.

Your return(s) for the year(s) under examination did not show all of your gross receipts for your expenditures. In particular, it showed only the net profit or loss from some of your activities. Section 6033(a)(1) of the Internal Revenue Code provides in part as follows, "...every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe..." Failure to report all gross receipts and all expenditures on your Form 990 (Form 990-PF) in the future may subject you to the penalties specified in Revenue Ruling 77-162, 1977-1 C.B. 400, dealing with the filing of incomplete returns.

During the course of the examination, it was determined that you did not maintain adequate records to accurately report your financial activities. Section 6033(a) of the Internal Revenue Code states in part that "...every organization exempt from taxation under 501(a) shall keep such records, rendered under oath such statements, make such other returns and comply with such rules and regulations as the Secretary may from time to time prescribe..." Failure to establish adequate recordkeeping procedures and maintain adequate records in the future may result in revocation of your exempt status.

During our examination of your Form 990, it was noted that you combined different sources of income under the line item "Gross Receipts". Although receipts were reported, you should avoid combining dissimilar types of income and reporting the aggregate figure as a single amount. When filing subsequent year returns, indicate each source of income on the appropriate line of your return.
During our review of your organization, a delinquent Form(s) 990-T, Unrelated Business Income Tax Return, was secured for tax year(s) ending __________. You are required to file Form 990-T in any year in which you have unrelated business gross income of $1,000 or more as defined in section 1.6012-2(e) of the Regulations.

We noted that your __________ were amended in __________. Please be advised that these changes do not affect your exempt status. As a requirement for retaining your exempt status, any change in your organizational instruments must be reported to the appropriate Key District Director. You may, if you wish, submit a copy of such amendments when you file your annual return.

Sincerely yours,

District Director
Internal Revenue Service

Department of the Treasury

Person to Contact: Mrs. Zalesch
Telephone Number: (301) 962-3280
Refer Reply to: Corresp.
Date: Feb. 15, 1985

Center for Science in the Public Interest
1501 16th St., N.W.
Washington, D.C. 20036

The following information regarding [address]

is furnished in response to your letter dated Oct. 21, 1984.

We have searched our files and can find no record that the organization is exempt from Federal Income Tax. In the event the organization wishes to apply for tax-exempt status, the appropriate forms and information are attached.

A search of our files indicates that the organization is exempt from Federal Income Tax under Section [effective date].

A fact sheet containing basic information about the organization's tax-exempt status is enclosed.

A copy of our letter certifying the status of the organization is enclosed.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Your change of address has been noted in our files. Our records now indicate your address as:

[shown above]

Sincerely yours,

[T. Elly K. Todd]
District Director
Dear Applicant:

Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

[Signature]
District Director
CENTER FOR SCIENCE IN THE PUBLIC

Item Changed From To
Amended Articles Previous As filed November 9, 1994
November 9, 1994

Internal Revenue Service
Tax Screening Unit
P.O. Box 13163
Room 716
Baltimore, MD 21203

RE: The Center for Science in the Public Interest
EIN: 237122879

Dear Sir or Madam:

I wish to advise you that The Center for Science in the Public Interest recently amended its Articles of Incorporation. Enclosed are copies of the organization's Certificate of Amendment and Articles of Amendment to its Articles of Incorporation.

If you have any questions, please feel free to call.

Sincerely,

Gail M. Harmon

Enclosures
GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
BUSINESS REGULATION ADMINISTRATION

CERTIFICATE

THIS IS TO CERTIFY that all applicable provisions of the DISTRICT OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and accordingly, this CERTIFICATE of AMENDMENT is hereby issued to CENTER FOR SCIENCE IN THE PUBLIC INTEREST

as of NOVEMBER 9th, 1994.

Hampton Cross
Director

Barry K. Campbell
Administrator
Business Regulation Administration

Acting
Patricia E. Grays
Superintendent of Corporations
Corporations Division

Sharon Pratt Kelly
Mayor
ARTICLES OF AMENDMENT

to the

ARTICLES OF INCORPORATION

OF

THE CENTER FOR SCIENCE IN THE PUBLIC INTEREST

To: Department of Consumer and Regulatory Affairs
   Washington, D.C. 20001

Pursuant to the provisions of the District of Columbia Non-Profit Corporation Act, the undersigned adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is: The Center for Science in the Public Interest

SECOND: The following amendment of the Articles of Incorporation was adopted by the Corporation in the manner prescribed by the District of Columbia Non-Profit Corporation Act:

Sections A, B, and C of Article III were amended to read as follows:

A: To provide useful, objective information to the public and policy makers and to conduct research on food, alcohol, health, the environment, and other issues related to science and technology.

B: To represent the citizen's interests before regulatory, judicial, and legislative bodies on food, alcohol, health, the environment, and other issues.

C: To ensure that science and technology are used for the public good and to encourage scientists to engage in public-interest activities.

THIRD: The amendment was adopted in the following manner: The amendment was adopted at a meeting of the Board of Directors held on October 6, 1994, and received the vote of a majority of the Directors in office, there being no members having voting rights in respect thereof.

Date November 4, 1994
ARTICLES OF AMENDMENT

to the
ARTICLES OF INCORPORATION

OF

THE CENTER FOR SCIENCE IN THE PUBLIC INTEREST

To: Department of Consumer and Regulatory Affairs
    Washington, D.C. 20001

Pursuant to the provisions of the District of Columbia Non-
Profit Corporation Act, the undersigned adopts the following
Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is: The Center for
    Science in the Public Interest

SECOND: The following amendment of the Articles of
    Incorporation was adopted by the Corporation in
    the manner prescribed by the District of Columbia
    Non-Profit Corporation Act:

Sections A, B, and C of Article III were amended to read as
follows:

A: To provide useful, objective information to
the public and policy makers and to conduct research on food,
alcohol, health, the environment, and other issues related to
science and technology.

B: To represent the citizen's interests before
regulatory, judicial, and legislative bodies on food, alcohol,
health, the environment, and other issues.

C: To ensure that science and technology are
used for the public good and to encourage scientists to engage in
public-interest activities.

THIRD: The amendment was adopted in the following manner:
The amendment was adopted at a meeting of the
Board of Directors held on October 6, 1994, and
received the vote of a majority of the Directors
in office, there being no members having voting
rights in respect thereof.

Date November 4, 1994
FR-128 1993

Extension of Time to File
D.C. FRANCHISE OR PARTNERSHIP RETURN

DISTRICT OF COLUMBIA GOVERNMENT
DEPARTMENT OF FINANCE AND REVENUE

Taxable Year Beginning JULY 1, 1993 and ending JUNE 30, 1994

CENTER FOR SCIENCE IN THE PUBLIC INTEREST
1875 CONNECTICUT AVENUE, N.W., SUITE 300
WASHINGTON, DC 20009

D.C. BUSINESS TAX NUMBER 0016758
FEDERAL I.D. NUMBER 23-7122879

Application for Extension of Time. Submit this form along with your payment of any tax due as shown on Line 6 below.

1. A 6-month extension of time until 15, 1994, for the calendar year 1993; or a 6-month extension of time until MARCH 15, 1995, for a fiscal year return ending JUNE 30, 1994, is hereby requested to file the following District of Columbia Return (check one):

   X Corporation Franchise Tax Return, Form D-20.
   Unincorporated Business Franchise Tax Return, Form D-30.
   Partnership Return of Income, Form D-65.

2. Total tax liability for the tax period

3. Franchise estimated tax payments (include overpayment credit)

4. Other payments

5. Total payments and credits. Add Lines 3 and 4

6. Balance due (subtract Line 5 from Line 2). Payment in full must be submitted with this form or your application request will not be accepted. (Note: You will be subject to failure-to-pay penalty on any amount of tax due in excess of the amount paid with this extension request)

Taxpayer's Signature(s) (If signed by another person, see Instructions.)

Date 9/3/94
This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Sincerely yours,

cc: Anthony Z. Holman
1910 N Street, N.W.
Washington, D.C. 20036

H. L. Mutscheller
Acting District Director

In view of the public litigation contemplated by your organization you will be required to submit with your annual information return a description of cases litigated and the rationale for the determination that they would benefit the public generally. This letter supersedes our letter of February 12, 1973.
Gentlemen:

This modifies our letter of February 15, 1972 in which we stated you would be treated for your first two tax years as an organization which is not a private foundation.

Based on additional information supplied, we have determined you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization described in section 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status.

Sincerely yours,

G. L. Mullbacher
Acting District Director
Power of Attorney
(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

CENTER FOR SCIENCE IN THE PUBLIC INTEREST
712, 1346 Connecticut Ave., N.W.
Washington, D.C. 20036

Anthony Z. Roisman
1910 N Street, N.W.
Washington, D.C. 20036
833-9070

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to (specify internal Revenue tax matters and years or periods):

application for tax exemption under Section 501(c)(3) of the Internal Revenue Code of 1954.

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

To receive, but not to endorse and collect, checks in payment of any refund of internal revenue taxes, penalties, or interest.
To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
To execute consents extending the statutory period for assessment or collection of taxes.
To execute closing agreements under section 7121 of the Internal Revenue Code.
To delegate authority or to substitute another representative.
Other acts (specify) ....................................................

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

Anthony Z. Roisman
1910 N Street, N.W.
Washington, D.C. 20036

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same internal revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

[Signature] [Title, if applicable] [Date]

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

[Signature] [Title, if applicable] [Date]
If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, and that:

I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

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<tr>
<th>Designation (or Agent)</th>
<th>Jurisdiction (State, etc.) or Enrollment Card Number</th>
<th>Signature</th>
<th>Date</th>
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If the power of attorney is granted to a person other than an attorney, certified public accountant, or enrolled agent, it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

☐ [Signature of Witness]  [Date]

☐ [Signature of Witness]  [Date]

☐ Appeared this day before a notary public and acknowledged this power of attorney as his/her voluntary act and deed.

[Signature of Notary]  [Date]