

DEBORAH OLIVIA LAGUTARIS
882 CLEVELAND ST. #21
OAKLAND, CALIFORNIA 94606



INTERNAL REVENUE SERVICE
REGISTERED TAX RETURN PREPARER

DEBORAH OLIVIA LAGUTARIS

has completed the requirements necessary to become an
IRS Registered Tax Return Preparer.

GRANTED ON THIS DAY:

DECEMBER 14, 2012

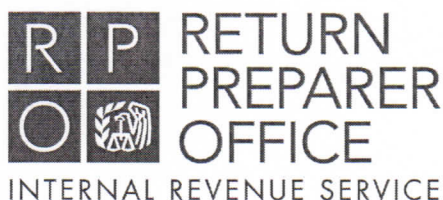


REGISTERED
TAX RETURN
PREPARER

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller
Acting Commissioner, Internal Revenue Service

The IRS does not endorse any particular individual tax return preparer. For more information on tax return preparers, go to www.irs.gov.



Department of Treasury
Internal Revenue Service
IRS Tax Professional PTIN
Processing Center
104 Brookeridge Drive #5000
Waterloo, IA 50702



Congratulations! You have met the requirements to become an IRS Registered Tax Return Preparer (RTRP). Thank you for your commitment to improving tax administration. You will play a critical role in providing services to America's taxpayers.

We look forward to working with you. Here's some information to keep in mind.

To maintain your status you must:

1. Complete 15 hours of continuing education annually from an IRS approved continuing education provider(s), including ten hours of federal tax law, three hours of federal tax law updates, and two hours of ethics. More information on this requirement is at www.irs.gov/taxpros/ce.
2. Renew your PTIN by January 1 each year at www.irs.gov/ptin.
3. Display the following disclaimer in any paid advertising involving print, television or radio, in which you represent yourself as a Registered Tax Return Preparer:

"The IRS does not endorse any particular individual tax return preparer. For more information on tax return preparers go to IRS.gov."

Additionally, the IRS is considering requiring certain tax return preparers to undergo a background check. If we determine you need to undergo a background check, we will contact you with instructions.

Note that as an RTRP, you have certain rights and responsibilities as outlined in Treasury Department Circular 230 (available at www.irs.gov/taxpros). You have limited representation rights and may represent clients before the IRS regarding examinations of returns you prepared. Only enrolled agents, certified public accountants, and attorneys may represent clients before the IRS with respect to any issues and returns. Information about becoming an enrolled agent and having unlimited representation rights is available at www.irs.gov/taxpros/agents.

Again, our congratulations on your achievement as an IRS Registered Tax Return Preparer. You can stay abreast of all RTRP issues at www.irs.gov/ptin and join the conversation with other tax preparers at www.facebook.com/IRStaxpros and www.twitter.com/irstaxpros.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Carol A. Campbell'.

Carol A. Campbell
Director, Return Preparer Office