Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

► Return completed Form 8879 to your ERO. (Do not send to IRS.)

► Go to *www.irs.gov/Form8879* for the latest information.

OMB No. 1545-0074

2017

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
ROY E. CLARK II	046-38-6006
Spouse's name	**Spouse's social security number**
PATRICIA K. CLARK	009-34-5680

Part I Tax Return Information – Tax Year Ending December 31, 2017 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	119,024.
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	16,582.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	21,492.
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	4,910.
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize PKG (ERO firm name) to enter or generate my PIN 00542 (Enter five digits, but don't enter all zeros)

as my signature on my tax year 2017 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Roy E. Clark II Date ► 4/13/18

Spouse's PIN: check one box only

[X] I authorize PKG (ERO firm name) to enter or generate my PIN 00665 (Enter five digits, but don't enter all zeros)

as my signature on my tax year 2017 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► Patricia K. Clark Date ► 4.13.18

Practitioner PIN Method Returns Only – continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 03093509222 (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ► Pam D Qc Date ► 3/28/18

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

VT Form

Form 8879-VT

VERMONT

Individual Income Tax Declaration for Electronic Filing

(SEE INSTRUCTIONS IN THE VT FED/STATE E-FILE HANDBOOK)

For office use only
Date received

Part I

Remember to write in your Social Security Number

Last Name	First Name and Initial	Enter Social Security Number (SSN)
CLARK II	ROY E	046-38-6006
Spouse's Last Name (if different and joint return)	**First Name and Initial**	**Enter Spouse's SSN, if joint return**
CLARK	PATRICIA K	009-34-5680

Current Mailing Address	E-mail Address		
98 STERLING WOODS RD	ROY.CLARK@PALLSPERA.COM		
City or Town	**State**	**Zip Code**	**Telephone Number**
STOWE	VT	05672	802-253-8952

Part II ***Tax Return Information (whole dollars only)***

1	Federal Taxable Income	1	96974.
2	Vermont Taxable Income	2	96974.
3	Adjusted VT Income Tax	3	4537.
4	Vermont Income Tax Withheld	4	4603.
5	Vermont Earned Income Tax Credit	5	0.
6	Refund credited to next years estimated tax	6	0.
7	Refund credited to property tax bill	7	0.
8	[X] Refund Amount / [ ] Amount Due (check applicable box)	8	66.

➡ **DO NOT MAIL THIS FORM** -- KEEP THIS FORM AND REQUIRED ATTACHMENTS ON FILE FOR 3 YEARS ⬅

Part III ***Form HS-122 For Vermont Residents Only (check box)***

[X] Check here if Property Tax Adjustment Claim filed

Part IV [X] **Direct Deposit of Refund** [ ] **ACH Debit Payment** Amount $ _____ Payment Date / /

Routing transit number (RTN) 221172186 The first two numbers of the RTN must be 01 through 12 or 21 through 32.

Depositor account number (DAN) 0271307681 Type of account: [ ] Savings [X] Checking

Part V ***Declaration of Taxpayer By signing below, you agree that:***

- Under penalties of perjury, I declare the information I provided to my Electronic Return Originator (ERO) and the amounts shown in Part II agree with the amounts shown on the corresponding lines of my Vermont Corporate or Business Income tax return noted above, and is, to the best of my knowledge and belief, true, accurate and complete.
- If making an ACH Debit Payment, I authorize the Department to withdraw funds from my account in the amount and on the date specified.
- I consent to have the ERO forward my return, including this declaration and accompanying schedules and statements, to the Vermont Department of Taxes upon the Department's request.
- If the Vermont Department of Taxes does not receive full and timely payment of the amount due, I am liable for the tax and any applicable charges.

Please Sign Here ▶ Roy E Clark II 4/13/18 Patricia K Clark 4-13-18

Your Signature Date Spouse's Signature (if joint return, BOTH must sign) Date

Part VI ***Declaration of Electronic Return Originator (ERO) Only***

As an ERO, I am not responsible for review of the taxpayer's return but declare this form accurately reflects the data on the return. The taxpayer(s) signed this form before I submitted the return. I will give the taxpayer a copy of all forms and information to be filed with Vermont.

Electronic Return Originator's Use Only

ERO's signature ▶ PAMELA A. GAGNON Pam A Gagnon Date 3/28/18 Check if: paid preparer [X] self-employed [X]

Firm's name (or yours if self-employed) and address ▶ PAMELA A. GAGNON
271 MAIN STREET
ENOSBURG FALLS VT 05450

EIN 47-5491184

Phone Number (802) 635-7738

E-mail address: TAX@MAIVT.COM

Part VII ***Declaration of Paid Preparer***

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statement. To the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have knowledge.

Paid Preparer's Use Only

Preparer's signature ▶ Date Check if self-employed [ ]

Firm's name (or yours if self-employed) and address ▶ EIN Phone Number

E-mail address:

Form **2848**
(Rev. January 2018)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► **Go to *www.irs.gov/Form2848* for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only

Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
PATRICIA K. CLARK 98 STERLING WOODS RD STOWE, VT 05672	009-34-5680 Daytime telephone number: 802-253-4400	Plan number (if applicable):

hereby appoints 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	CAF No. / PTIN / Telephone No. / Fax No. / Check if new
PAMELA A. GAGNON PO BOX 324 JOHNSON, VT 05656 **Check if to be sent copies of notices and communications** [X]	CAF No. 1200-44473R PTIN P00114966 Telephone No. 802-635-2208 Fax No. (888) 234-6151 Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address **Check if to be sent copies of notices and communications** [ ]	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	1040	2017

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 Use Not Recorded on CAF** ► [ ]

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

[ ] Access my IRS records via an Intermediate Service Provider;
[ ] Authorize disclosure to third parties; [ ] Substitute or add representative(s); [ ] Sign a return;

[ ] Other acts authorized:

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 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 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.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Patricia K Clark — Signature | 4.13.18 — Date | Title (if applicable)

PATRICIA K. CLARK — Print Name | Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the 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 — a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent — enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.

d Officer — a bona fide officer of the taxpayer organization.

e Full-Time Employee — a full-time employee of the taxpayer.

f Family Member — a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-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 — Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.***

k Qualifying Student — receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.

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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the 'Licensing jurisdiction' column.

Designation — Insert above letter **(a - r).**	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
B	VERMONT	092-0000322	Pam DeLa	3/28/18

Form **2848**
(Rev. January 2018)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to *www.irs.gov/Form2848* for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 **Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
ROY E. CLARK II 98 STERLING WOODS RD STOWE, VT 05672	046-38-6006 Daytime telephone number: 802-253-8952	Plan number (if applicable):

hereby appoints 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	CAF No. / PTIN / Telephone No. / Fax No.
PAMELA A. GAGNON PO BOX 324 JOHNSON, VT 05656 **Check if to be sent copies of notices and communications** [X]	CAF No. 1200-44473R PTIN P00114966 Telephone No. 802-635-2208 Fax No. (888) 234-6151 Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address **Check if to be sent copies of notices and communications** [ ]	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 **Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	1040	2017

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 Use Not Recorded on CAF** ► [ ]

5a **Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): [ ] Access my IRS records via an Intermediate Service Provider; [ ] Authorize disclosure to third parties; [ ] Substitute or add representative(s); [ ] Sign a return;

[ ] Other acts authorized:

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

_____

6 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 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.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Roy E. Clark II — Signature

4/13/2018 — Date

Title (if applicable)

ROY E. CLARK II — Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the 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 — a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent — enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.

d Officer — a bona fide officer of the taxpayer organization.

e Full-Time Employee — a full-time employee of the taxpayer.

f Family Member — a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-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 — Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.***

k Qualifying Student — receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.

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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the 'Licensing jurisdiction' column.

Designation — Insert above letter **(a - r).**	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
B	VERMONT	092-0000322		3/28/18