



DIXON HUGHES GOODMAN LLP
Certified Public Accountants and Advisors

TIDEWATER CHAPTER OF THE VIRGINIA
SOCIETY OF CPA'S
P.O. BOX 418
NORFOLK, VA 23501-0418

TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S:

ENCLOSED IS THE 2012 EXEMPT ORGANIZATION RETURN, AS
FOLLOWS...

2012 FORM 990-EZ

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE
WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED
FOR YOUR FILES.

VERY TRULY YOURS,

DIXON HUGHES GOODMAN LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990-EZ

FOR THE YEAR ENDING

APRIL 30, 2013

Prepared for	TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S P.O. BOX 418 NORFOLK, VA 23501-0418
Prepared by	DIXON HUGHES GOODMAN LLP 272 BENDIX ROAD, SUITE 500 VIRGINIA BEACH, VA 23452
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY SEPTEMBER 16, 2013.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning **MAY 1, 2012** and ending **APR 30, 2013**

B Check if applicable:

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization

TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S

D Employer identification number

54-1547892

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. BOX 418

Room/suite

E Telephone number

757-640-7226

City or town, state or country, and ZIP + 4

NORFOLK, VA 23501-0418

F Group Exemption Number

Number **▶**

G Accounting Method:

- Cash
- Accrual
- Other (specify) **▶**

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: **▶ TCVSCPA.COM**

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (**6**) (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ **▶ \$ 98,130.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received																1											
	2	Program service revenue including government fees and contracts																2	9,395.										
	3	Membership dues and assessments																3	88,595.										
	4	Investment income SEE SCHEDULE O																4	140.										
	5a	Gross amount from sale of assets other than inventory																5a											
	5b	Less: cost or other basis and sales expenses																5b											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																5c											
	6	Gaming and fundraising events																											
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)																6a											
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																6b												
6c	Less: direct expenses from gaming and fundraising events																6c												
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																6d												
7a	Gross sales of inventory, less returns and allowances																7a												
7b	Less: cost of goods sold																7b												
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																7c												
8	Other revenue (describe in Schedule O)																8												
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																9	98,130.											
Expenses	10	Grants and similar amounts paid (list in Schedule O) SEE SCHEDULE O																10	4,000.										
	11	Benefits paid to or for members																11											
	12	Salaries, other compensation, and employee benefits																12											
	13	Professional fees and other payments to independent contractors																13											
	14	Occupancy, rent, utilities, and maintenance																14											
	15	Printing, publications, postage, and shipping																15	1,108.										
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O																16	78,160.										
17	Total expenses. Add lines 10 through 16																17	83,268.											
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																18	14,862.										
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																19	54,493.										
	20	Other changes in net assets or fund balances (explain in Schedule O)																20	0.										
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																21	69,355.										

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2012)

TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	53,503.	22	67,705.
23 Land and buildings		23	
24 Other assets (describe in Schedule O) SEE SCHEDULE O	1,500.	24	3,000.
25 Total assets	55,003.	25	70,705.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	510.	26	1,350.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	54,493.	27	69,355.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 TO PROMOTE PUBLIC ACCOUNTING THROUGH EDUCATION AND SERVICE.			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a		
29			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a		
30			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a		
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a		
32 Total program service expenses (add lines 28a through 31a)	32		

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated. (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
HARVEY JOHNSON PRESIDENT	1.00	0.	0.	0.
SUSAN DAVIS VICE-PRESIDENT	1.00	0.	0.	0.
ANGELA TUMWA SECRETARY	1.00	0.	0.	0.
BRIAN DIEBLER TREASURER	1.00	0.	0.	0.
DENEEN KEEGAN IMMEDIATE PAST PRESIDENT	1.00	0.	0.	0.
DAVID BASTIAANS DIRECTOR	1.00	0.	0.	0.
DEBBIE ACORS DIRECTOR	1.00	0.	0.	0.
A. DIANE REED DIRECTOR	1.00	0.	0.	0.
DANIEL COOK DIRECTOR	1.00	0.	0.	0.
RANDALL SPURRIER DIRECTOR	1.00	0.	0.	0.
MARSHA HAHN DIRECTOR	1.00	0.	0.	0.
ANGIE CARUANA DIRECTOR	1.00	0.	0.	0.

TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9	39a	N/A
39b	b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> N/A; section 4912 <input type="checkbox"/> N/A; section 4955 <input type="checkbox"/> N/A		
40b	b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	N/A
40c	c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		N/A
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed	41	VA
42a	The organization's books are in care of	42a	BRIAN DEIBLER Telephone no. 757-881-9600 Located at 725 MIDDLE GROUND BOULEVARD, SUITE 200, NEWPORT ZIP + 4 23606
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country:	42c	X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
44c	Did the organization receive any payments for indoor tanning services during the year?	44c	X
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000 **▶** _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." **N/A**

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 **▶** _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **Yes** **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer _____ Date _____

SUSAN DAVIS, CURRENT PRESIDENT
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ DIXON HUGHES GOODMAN LLP	Firm's EIN ▶ 56-0747981			
	Firm's address ▶ 272 BENDIX ROAD, SUITE 500 VIRGINIA BEACH, VA 23452	Phone no. (757) 457-8400			

May the IRS discuss this return with the preparer shown above? See instructions **Yes** **No**

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization	TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S	Employer identification number	54-1547892
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FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST INCOME	66.
INTEREST FROM CD	74.
TOTAL INCLUDED ON FORM 990-EZ, LINE 4	140.

FORM 990-EZ, PART I, LINE 10, GRANTS AND ALLOCATIONS:

ACTIVITY CLASSIFICATION: DONATION

GRANTEE NAME: OLD DOMINION UNIVERSITY

GRANTEE ADDRESS: 5115 HAMPTON BLVD NORFOLK, VA 23508

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

GRANTEE NAME: VSCPA FOUNDATION

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: CASH

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

AMOUNT GIVEN: 1,000.

ACTIVITY CLASSIFICATION: SCHOLARSHIP

AMOUNT GIVEN: 1,000.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2012)

232211
01-04-13

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

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Name of the organization	TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S	Employer identification number	54-1547892
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TOTAL INCLUDED ON FORM 990-EZ, LINE 10 4,000.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
ACCOUNTING EDUCATION EVENT	18,037.
TAX EDUCATION EVENT	23,954.
SPECIALIZED KNOWLEDGE EDUCATION EVENT	18,414.
STUDENT NIGHT AND YOUNG CPA EVENTS	2,792.
SOCIAL EVENTS	2,322.
OTHER EDUCATIONAL EVENTS	5,907.
OFFICE EXPENSE	130.
MEETINGS	749.
REGISTRATION FEES	25.
CREDIT CARD FEES	5,373.
WEBSITE	265.
BANK CHARGES	87.
PAST PRESIDENT AWARD	105.
TOTAL TO FORM 990-EZ, LINE 16	78,160.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEPOSITS	1,500.	3,000.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
OTHER LIABILITIES	510.	1,350.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization	TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S	Employer identification number 54-1547892
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FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO PROMOTE PUBLIC
ACCOUNTING THROUGH EDUCATION AND SERVICE.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:
 THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
 OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.
 THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
 OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

BASEBALL GAME
HOCKEY GAME

ES2682 - 06/07/13 09:56AM INTERVIEW FORM EZ-3

YOUNG CPA EVENTS	700.00
STUDENT NIGHT	2,092.00
	<u>2,792.00</u>

ES2682 - 06/07/13 09:58AM INTERVIEW FORM EZ-3

ECONOMIC SEMINARS	1,791.00
ETHICS SEMINAR	2,241.38
NONPROFIT SEMINAR	946.00
IRS LIASON DAY	929.00
	<u>5,907.38</u>

List

For calendar year 2012, or fiscal year beginning MAY 1, 2012, and ending APR 30, 2013

2012

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

Name of exempt organization TIDEWATER CHAPTER OF THE VIRGINIA SOCIETY OF CPA'S	Employer identification number 54-1547892
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Name and title of officer
**SUSAN DAVIS
CURRENT PRESIDENT**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	98130
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2012 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 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 have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize DIXON HUGHES GOODMAN LLP to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.
54922354321
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**