

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: September 12, 2017

☒ Consent ☐ Regular
☐ Public Hearing

Department

Submitted By: COUNTY ATTORNEY
Submitted For:

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file: Three Internal Revenue Service (IRS) Power of Attorney and Declaration of Representative forms (Form 2848) as follows:

- A) IRS Form 2848 for Florida Public Improvement Revenue Refunding Bonds (Convention Center Project), Series 2004, issued on February 25, 2004;
- B) IRS Form 2848 for Florida General Obligation Refunding Bonds (Cultural and Recreational Facilities Program), Series 2005A, issued on May 11, 2005; and
- C) IRS Form 2848 for Florida Revenue Improvement Bonds, Series 2011 (Ocean Avenue Lantana Bridge and Max Planck Florida Corporation Projects) issued on July 27, 2011.

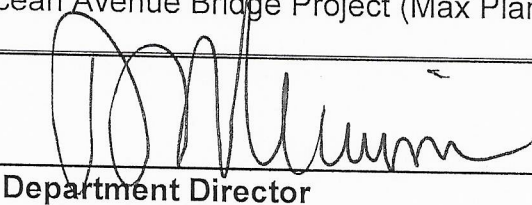
Summary: These three IRS Form 2848s, executed by the County Administrator, are attached. These Forms are required for the County's bond counsel, Locke Lord, to represent the County in these IRS audits of County bonds. These Form 2848s should now be received and filed in the Minutes Department. Countywide (PFK).

Background and Justification: The Minutes Department has requested that the three IRS Forms 2848 be presented as "receive and file" for acceptance into the official records of the Board of County Commissioners of Palm Beach County.

Attachments:

- 1. IRS Form 2848 – Convention Center Project
- 2. IRS Form 2848 – Cultural and Recreational Facilities Program Project
- 3. IRS Form 2848 – Ocean Avenue Bridge Project (Max Planck)

Recommended by: _____



Department Director

8-11-17
Date

Approved by: _____

Date

II. FISCAL IMPACT ANALYSIS

Five Year Summary of Fiscal Impact:

Fiscal Years	2017	2018	2019	2020	2021
Capital Expenditures	<u>0</u>	<u>0</u>	—	—	—
Operating Costs	<u>0</u>	<u>0</u>	—	—	—
External Revenues	<u>0</u>	<u>0</u>	—	—	—
Program Income (Co.)	<u>0</u>	<u>0</u>	—	—	—
In-Kind Match (County)	<u>0</u>	<u>0</u>	—	—	—
NET FISCAL IMPACT	<u>0</u>	<u>0</u>	—	—	—
	*See Below				
# ADDITIONAL FTE					
POSITIONS (Cumulative)	<u>0</u>	<u>0</u>	—	—	—

Is Item Included in Current Budget? Yes ___ No 0

Budget Account No.: Fund___ Department___ Unit___ Object___

Reporting Category___

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review: *NO FISCAL IMPACT.

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

[Signature] 8/14/17
OFMB ST 8/14
8/14 MB

[Signature] 8/22/17
Contract Dev. and Control
8/21/17 [Signature]

B. Legal Sufficiency:

Paul F. [Signature] 8/22/17
Assistant County Attorney

C. Other Department Review:

Department Director

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.

**Power of Attorney
and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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 Palm Beach County, Florida 301 North Olive Avenue, 7th Floor West Palm Beach, Florida 33401		Taxpayer identification number(s) 59-6000785	
		Daytime telephone number 561.355.2733	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 Mark-David Adams Locke Lord LLP 525 Okeechobee Blvd, Ste 1600, West Palm Beach, FL 33401 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN P01065349 Telephone No. (561) 820-0281 Fax No. (561) 655-8719 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Richard J. Miller Locke Lord LLP 525 Okeechobee Blvd, Ste 1600, West Palm Beach, FL 33401 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. (561) 820-0274 Fax No. (561) 655-8719 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Todd L. Cooper Locke Lord LLP 7424 Baywater Drive, Cincinnati, Ohio 45255 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0307-72968R PTIN P01072496 Telephone No. (513) 284-2517 Fax No. (517) 830-0148 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer 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)
IRC Section 103 (Income)*	8038-G	200402

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):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized: _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 11980J

Form **2848** (Rev. 12-2015)

***With respect to the examination commenced on August 4, 2017 of \$81,340,000 Palm Beach County, Florida Public Improvement Revenue Refunding Bonds (Convention Center Project), Series 2004 issued on February 25, 2004, CUSIP # 696543ED5**

- 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, 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.

Verdenia C. Baker
Signature

8/8/17
Date

County Administrator
Title (if applicable)

Verdenia C. Baker

Print Name

Palm Beach County, Florida

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—licensed to practice as a certified public accountant is active 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 Student Attorney or CPA—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
a	Florida	0509744		
a	FL,NY,IL,TX*	0759678,1443373,6308437		
a	Ohio	0016909		

*Texas Bar Number 24095306

**Power of Attorney
and Declaration of Representative**

OMB No. 1545-0150
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date ____/____/____

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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 Palm Beach County, Florida 301 North Olive Avenue, 7th Floor West Palm Beach, Florida 33401	Taxpayer identification number(s) 59-6000785
	Daytime telephone number 561.355.2733
	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: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mark-David Adams Locke Lord LLP 525 Okeechobee Blvd, Ste 1600, West Palm Beach, FL 33401 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	P01065349 (561) 820-0281 (561) 655-8719
Richard J. Miller Locke Lord LLP 525 Okeechobee Blvd, Ste 1600, West Palm Beach, FL 33401 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	P01072496 (561) 820-0274 (561) 655-8719
Todd L. Cooper Locke Lord LLP 7424 Baywater Drive, Cincinnati, Ohio 45255 (Note: IRS sends notices and communications to only two representatives.)	0307-72968R P01072496 (513) 284-2517 (617) 830-0148
Name and address	CAF No. PTIN Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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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)
IRC Section 103 (Income)*	8038-G	200505

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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, 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.
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Signature

8/8/17

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 - b Certified Public Accountant**—licensed to practice as a certified public accountant is active 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.
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**Power of Attorney
and Declaration of Representative**

OMB No. 1545-0150
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IRC Section 103 (Income)*	8038-G	201107

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8/8/17
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County Administrator

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Print Name

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Print name of taxpayer from line 1 if other than individual

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a	FL,NY,IL,TX*	0759678,1443373,6308437		
a	Ohio	0016909		

*Texas Bar Number 24095306