

***INTERNATIONAL FIELD
DIRECTORS AND TECHNOLOGIES
CONFERENCE INCORPORATED***

***FINANCIAL STATEMENTS
(and supplemental information)***

***For the Years Ended
December 31, 2013 and 2014***

Luongo & Associates, PC

Certified Public Accountants

Accountants' Compilation Report

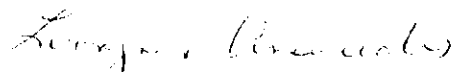
To the Board of Directors
INTERNATIONAL FIELD DIRECTORS AND
TECHNOLOGIES CONFERENCE, INCORPORATED
C/O BILL MOCKOVAK
4604 MARCIA CT., W
ALEXANDRIA, VA 22309

We have compiled the accompanying statement of assets, liabilities and equity - Federal income tax basis of INTERNATIONAL FIELD DIRECTORS AND TECHNOLOGIES CONFERENCE, INCORPORATED (a corporation) as of December 31, 2014 and the related statements of revenue and expenses-Federal income tax basis for the years then ended December 31, 2013 and 2014. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the Federal income tax basis of accounting. The financial statements have been prepared on the accounting basis used by the Company for Federal income tax purposes, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Federal income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the Federal income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.


Luongo & Associates, PC
Certified Public Accountants

February 13, 2015
Upper Marlboro, Maryland

**INTERNATIONAL FIELD DIRECTORS AND
TECHNOLOGIES CONFERENCE, INCORPORATED**
STATEMENT OF ASSETS, LIABILITIES & EQUITY
Federal Income Tax Basis
As of December 31, 2014

ASSETS

CURRENT ASSETS

CASH & CASH EQUIVALENTS	\$	26,551.42
PREPAID FEDERAL INCOME TAXES		1,700.00
PREPAID VIRGINIA INCOME TAXES		<u>800.00</u>

Total Current Assets	\$	<u>29,051.42</u>
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TOTAL ASSETS	\$	<u><u>29,051.42</u></u>
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LIABILITIES AND EQUITY

EQUITY

ADDITIONAL PAID IN CAPITAL	\$	21,020.42
RETAINED EARNINGS-1/01/14		16,493.86
CURRENT NET INCOME (LOSS)		<u>(8,462.86)</u>

Total Equity		<u>29,051.42</u>
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TOTAL LIABILITIES AND EQUITY	\$	<u><u>29,051.42</u></u>
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**INTERNATIONAL FIELD DIRECTORS AND
TECHNOLOGIES CONFERENCE, INCORPORATED**
STATEMENTS OF REVENUE AND EXPENSES
Federal Income Tax Basis
For the Years Ended December 31,

	<u>2013</u>	<u>%</u>	<u>2014</u>	<u>%</u>	<u>VARIANCE</u>	<u>%</u>
<u>REVENUE</u>						
CONFERENCE FEES INCOME	\$ 76,768.15	100.00%	\$ 101,418.10	100.00%	\$ 24,649.95	32.11%
TOTAL REVENUE	\$ 76,768.15	100.00%	\$ 101,418.10	100.00%	\$ 24,649.95	32.11%
<u>OPERATING EXPENSES</u>						
TOTAL EXPENSES	<u>67,172.12</u>	<u>87.50%</u>	<u>109,841.85</u>	<u>108.31%</u>	<u>42,669.73</u>	<u>63.52%</u>
NET PROFIT (LOSS) BEFORE OTHER INCOME & EXPENSES	\$ 9,596.03	12.50%	\$ (8,423.75)	(8.31)%	\$ (18,019.78)	(187.78)%
INTEREST INCOME	4.07	0.01%	4.89	0.00%	0.82	20.15%
MISCELLANEOUS INCOME	<u>1,187.00</u>	<u>1.55%</u>	<u>0.00</u>	<u>0.00%</u>	<u>(1,187.00)</u>	<u>(100.00)%</u>
NET PROFIT (LOSS) BEFORE TAX	\$ 10,787.10	14.05%	\$ (8,418.86)	(8.30)%	\$ (19,205.96)	(178.05)%
VIRGINIA INCOME TAX EXPENSES	647.00	0.84%	16.00	0.02%	(631.00)	(97.53)%
FEDERAL INCOME TAX EXPENSES	<u>1,521.00</u>	<u>1.98%</u>	<u>28.00</u>	<u>0.03%</u>	<u>(1,493.00)</u>	<u>(98.16)%</u>
<u>NET PROFIT (LOSS)</u>	<u>\$ 8,619.10</u>	<u>11.23%</u>	<u>\$ (8,462.86)</u>	<u>(8.34)%</u>	<u>\$ (17,081.96)</u>	<u>(198.19)%</u>

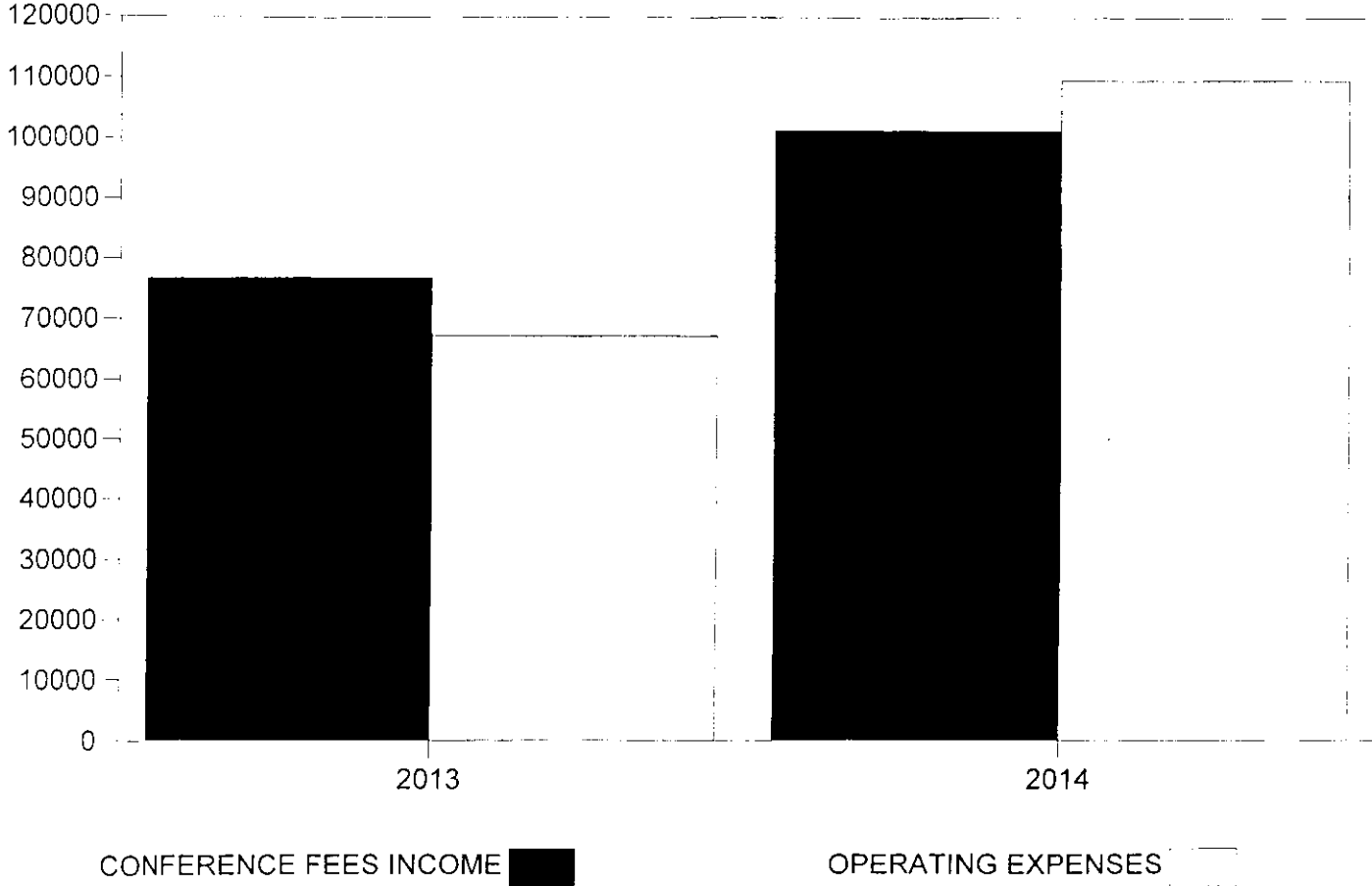
**INTERNATIONAL FIELD DIRECTORS AND
TECHNOLOGIES CONFERENCE, INCORPORATED**
STATEMENTS OF OPERATING EXPENSES
Federal Income Tax Basis
For the Years Ended December 31,

	<u>2013</u>	<u>%</u>	<u>2014</u>	<u>%</u>	<u>VARIANCE</u>	<u>%</u>
<u>OPERATING EXPENSES</u>						
BANK SERVICE CHARGES	\$ 406.00	0.53%	\$ 38.00	0.04%	\$ (368.00)	(90.64)%
CONFERENCE EXPENSES	65,490.67	85.31%	102,452.19	101.02%	36,961.52	56.44%
CREDIT CARD FEES	0.00	0.00%	6,006.17	5.92%	6,006.17	0.00%
INSURANCE-BUSINESS	689.00	0.90%	689.00	0.68%	0.00	0.00%
INTEREST	0.00	0.00%	4.52	0.00%	4.52	0.00%
LEGAL & ACCOUNTING	550.00	0.72%	540.00	0.53%	(10.00)	(1.82)%
PENALTIES & LATE FEES	0.00	0.00%	81.80	0.08%	81.80	0.00%
POSTAGE	11.45	0.01%	5.17	0.01%	(6.28)	(54.85)%
TAXES & LICENSES-OTHER	25.00	0.03%	25.00	0.02%	0.00	0.00%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL OPERATING EXPENSES	<u>\$ 67,172.12</u>	<u>87.50%</u>	<u>\$ 109,841.85</u>	<u>108.31%</u>	<u>\$ 42,669.73</u>	<u>63.52%</u>

SUPPLEMENTAL INFORMATION

Our report on our compilation of the basic financial statements of INTERNATIONAL FIELD DIRECTORS AND TECHNOLOGIES CONFERENCE, INCORPORATED for December 31, 2013 and 2014 appears in the preceding section. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the financial statements and, accordingly, do not express an opinion or any other form of assurance on them. The information included in the accompanying section is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

INTERNATIONAL FIELD DIRECTORS AND TECHNOLOGIES CONFERENCE, INCORPORATED



1120
Form
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2014 or tax year beginning , ending
▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2014

- A Check if:**
- 1a Consolidated return (attach Form 851) ☐
 - b Life/nonlife consolidated return ☐
 - 2 Personal holding co. (attach Sch. PH) ☐
 - 3 Personal service corp. (see instructions) ☐
 - 4 Schedule M-3 attached ☐

TYPE OR PRINT

Name
INTERNATIONAL FIELD DIRECTORS AND TECHNOLOGIES CONFERENCE INCORPORATE

Number, street, and room or suite no. If a P.O. box, see instructions.
4604 MARCIA CT. W

City or town, state, or province, country and ZIP or foreign postal code
ALEXANDRIA VA 22309

B Employer identification number
54-1747813

C Date incorporated
02/02/1995

D Total assets (see instructions)
\$ 29,051

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a Gross receipts or sales	1a	101,418	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		101,418
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		101,418
	4 Dividends (Schedule C, line 19)	4		
	5 Interest	5		5
	6 Gross rents	6		
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
10 Other income (see instructions—attach statement)	10			
11 Total income. Add lines 3 through 10	11		101,423	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)	12		
	13 Salaries and wages (less employment credits)	13		
	14 Repairs and maintenance	14		
	15 Bad debts	15		
	16 Rents	16		
	17 Taxes and licenses	17		41
	18 Interest	18		5
	19 Charitable contributions	19		
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20		
	21 Depletion	21		
	22 Advertising	22		
	23 Pension, profit-sharing, etc., plans	23		
	24 Employee benefit programs	24		
	25 Domestic production activities deduction (attach Form 8903)	25		
	26 Other deductions (attach statement) See Stmt 1	26		109,730
	27 Total deductions. Add lines 12 through 26	27		109,776
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28		-8,353
	29a Net operating loss deduction (see instructions)	29a		
29b				
29c				
30 Taxable income. Subtract line 29c from line 28 (see instructions)	30		-8,353	
31 Total tax (Schedule J, Part I, line 11)	31		0	
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32		1,700	
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	33			
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34			
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		1,700	
36 Enter amount from line 35 you want: Credited to 2015 estimated tax 500 Refunded <input type="checkbox"/>	36		1,200	

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 taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Sign Here

Signature of officer **BILL MOCKOVAK** Date _____ Title **DIRECTOR**

Paid Preparer Use Only

Print/Type preparer's name **BENJAMIN LUONGO, CPA** Preparer's signature *Benjamin Luongo* Date **02/16/15** Check ☐ if self-employed PTIN **P00368001**

Firm's name **Luongo & Associates, PC, CPAs** Firm's EIN **01-0770823**

Firm's address **6223 Crain Highway Upper Marlboro, MD 20772** Phone no. **301-952-9437**

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	0
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		0
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0

Part II—Payments and Refundable Credits

12	2013 overpayment credited to 2014	12	
13	2014 estimated tax payments	13	1,700
14	2014 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	1,700
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	1,700
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	1,700

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 611000		
b	Business activity ▶ PROFESSIONAL		
c	Product or service ▶ EDUCATION		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information continued (see instructions)

5 At the end of the tax year, did the corporation:

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions. **X**
- If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. **X**
- If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) **X**

If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on **Form 851** for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? **X**

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ► and (ii) Owner's country ►

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ►

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► ☐

If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ 0

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ►

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$

13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? **X**

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$

14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? **X**

If "Yes," complete and attach Schedule UTP.

15a Did the corporation make any payments in 2014 that would require it to file Form(s) 1099? **X**

b If "Yes," did or will the corporation file all required Forms 1099?

16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? **X**

17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? **X**

18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? **X**

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		39,682		26,551
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.) Stmt 2				2,500
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach stmt.)				
15	Total assets		39,682		29,051
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) Stmt 3		2,168		
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital		21,020		21,020
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		16,494		8,031
26	Adjustments to SH equity (att. stmt.)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		39,682		29,051

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	- 8,463	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	28		Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation \$	
a	Depreciation \$			b Charitable contributions \$	
b	Charitable contributions \$				
c	Travel and entertainment \$				
	Stmt 4	82	9	Add lines 7 and 8	
6	Add lines 1 through 5	- 8,353	10	Income (page 1, line 28)—line 6 less line 9	- 8,353

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	16,494	5	Distributions: a Cash	
2	Net income (loss) per books	- 8,463		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	8,031	8	Balance at end of year (line 4 less line 7)	8,031

Net Operating Loss Carryover Worksheet - Regular Tax

Form **1120****2014**

For calendar year 2014 or tax year beginning

, ending

Name

Employer Identification Number

INTERNATIONAL FIELD DIRECTORS AND**54-1747813**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
17th 12/31/97					
16th 12/31/98	7,604	-7,604			
15th 12/31/99	-8,405	8,405			
14th 12/31/00	1,142	-1,142			
13th 12/31/01	8,809	-8,809			
12th 12/31/02	2,251	-2,251			
11th 12/31/03	2,581	-2,581			
10th 12/31/04	-10,324	10,324			
9th 12/31/05	5,433	-5,433			
8th 12/31/06	-3,443	3,443			
7th 12/31/07	-14,469	14,469			
6th 12/31/08	18,974	-18,974			
5th 12/31/09	13,448	-2,326			
4th 12/31/10	-1,601	1,601			
3rd 12/31/11	5,726	-5,502			
2nd 12/31/12	-5,502	5,502			
1st 12/31/13	10,140			8,353	
NOL Carryover Available To Current Year			0		
Current Year	0 -8,353			8,353	0
NOL Carryover Available To Next Year					0

Net Operating Loss Carryover Worksheet - AMT

Form **1120****2014**

For calendar year 2014 or tax year beginning

, ending

Name

Employer Identification Number

INTERNATIONAL FIELD DIRECTORS AND**54-1747813**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
17th 12/31/97					
16th 12/31/98	6,844	-6,844			
15th 12/31/99	-8,405	8,405			
14th 12/31/00	1,028	-1,028			
13th 12/31/01	8,809	-8,809			
12th 12/31/02	2,251	-2,251			
11th 12/31/03	2,323	-2,323			
10th 12/31/04	-10,324	10,324			
9th 12/31/05	4,890	-4,890			
8th 12/31/06	-3,443	3,443			
7th 12/31/07	-14,469	14,469			
6th 12/31/08	17,077	-17,077			
5th 12/31/09	12,103	-6,154			
4th 12/31/10	-1,601	1,601			
3rd 12/31/11	5,153	-5,153			
2nd 12/31/12	-5,502	5,502			
1st 12/31/13	9,126	-349		8,353	
NOL Carryover Available To Current Year			0		
Current Year	0 -8,353			8,353	0
NOL Carryover Available To Next Year					0

54-1747813

Federal Statements

FYE: 12/31/2014

Statement 1 - Form 1120, Page 1, Line 26 - Other Deductions

Description	Amount
INSURANCE-BUSINESS	\$ 689
LEGAL & ACCOUNTING	540
BANK SERVICE CHARGES	38
POSTAGE	5
CONFERENCE EXPENSES	102,452
CREDIT CARD FEES	6,006
Total	\$ 109,730

Statement 2 - Form 1120, Page 5, Schedule L, Line 6 - Other Current Assets

Description	Beginning of Year	End of Year
PREPAID VIRGINIA INCOME TAXES	\$	\$ 800
PREPAID FEDERAL INCOME TAXES		1,700
Total	\$ 0	\$ 2,500

Statement 3 - Form 1120, Page 5, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
ACCRUED FED INC TAXES PAYABLE	\$ 1,521	\$
ACCRUED VA INC TAXES PAYABLE	647	
Total	\$ 2,168	\$ 0

Statement 4 - Form 1120, Page 5, Schedule M-1, Line 5 - Expenses on Books Not on Return

Description	Amount
Fines and Penalties	\$ 82
Total	\$ 82

**INTERNATIONAL FIELD DIRECTORS AND
4604 MARCIA CT. W
ALEXANDRIA, VA 22309**

REPAIR AND CAPITALIZATION POLICY

INTERNATIONAL FIELD DIRECTORS AND hereby adopts for book and Federal income tax purposes the following policy regarding capitalization expenses for the year beginning January 1, 2014. In accordance with Internal Revenue Code Sections 263, 167, 168 and related Regulations, INTERNATIONAL FIELD DIRECTORS AND has determined that amounts whose individual cost (including tax, installation and delivery costs) does not exceed \$500 will be deducted as incurred as an operating expense. Amounts exceeding this dollar limit will be examined individually to determine if their use or purpose requires capitalization under the betterment, adaptation or restoration rules used by the Internal Revenue Service and will be capitalized or expensed as incurred as a result of the application of those rules.

54-1747813

Federal Statements

FYE: 12/31/2014

Form 1120, Page 1, Line 1a - Gross Receipts or Sales

Description	Amount
CONFERENCE FEES INCOME	\$ 101,418
Total	\$ 101,418

Form 1120, Page 1, Line 5 - Interest

Description	Amount
INTEREST INCOME	\$ 5
Total	\$ 5

Form 1120, Page 1, Line 17 - Taxes and Licenses

Description	Amount
TAXES & LICENSES-OTHER	\$ 25
VIRGINIA INCOME TAX EXPENSES	16
Total	\$ 41

Form 1120, Page 1, Line 18 - Interest

Description	Amount
INTEREST	\$ 5
Total	\$ 5

Form 1120, Page 5, Schedule L, Line 23 - Additional Paid-In Capital

Description	Beginning of Year	End of Year
ADDITIONAL PAID IN CAPITAL	\$ 21,020	\$ 21,020
Total	\$ 21,020	\$ 21,020

FORM 500
Department of Taxation
PO Box 1500
Richmond, VA 23218-1500

2014 Virginia Corporation Income Tax Return



Attention: Use this form only if you have been granted a waiver from the electronic filing mandate.

Official Use Only

FISCAL or SHORT Year Filer: Beginning Date _____; Ending Date _____

☐ Short Year Return ☐ Change in Accounting Period

By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. → ☒

FEIN 54-1747813		Check all that apply: <input type="checkbox"/> Initial Filer <input type="checkbox"/> Name Change <input type="checkbox"/> Mailing Address Change <input type="checkbox"/> Physical Address Change	
Name INTERNATIONAL FIELD DIRECTORS AND			
Mailing Address 4604 MARCIA CT. W			
City or Town ALEXANDRIA	State VA	ZIP Code 22309	
Physical Address (if different from Mailing Address)		Entity Type Code CC	
Physical City or Town	State	ZIP Code	NAICS 611000
Date Incorporated 02/02/1995	State or Country of Incorporation Virginia	Description of Business Activity PROFESSIONAL	

Check Applicable Boxes <input type="checkbox"/> Consolidated - Sch. 500AC Attached <input type="checkbox"/> Combined - Sch. 500AC Attached <input type="checkbox"/> Change in Filing Status <input type="checkbox"/> Multistate Sch. 500A Attached <input type="checkbox"/> Schedule 500AB Attached <input type="checkbox"/> Nonprofit Corporation	Final Return <input type="checkbox"/> Final Return - Check here and applicable boxes below. <input type="checkbox"/> Withdrawn <input type="checkbox"/> Dissolved-No longer liable for tax. Dissolved Date _____ <input type="checkbox"/> Merged Merger Date _____ Merged FEIN # _____ <input type="checkbox"/> S Corp Effective _____	Corporate Telecommunications Company Enter amount from Form 500T, Line 7: _____ .00 Noncorporate Telecommunications Company <input type="checkbox"/> Check box and enter amount from Form 500T, Line 10: _____ .00 Electric Supplier Company Enter amount from Sch. 500EL, Line 7 or 14: _____ .00
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Amended Return Complete Form 500 and Schedule 500ADJ. Attach an explanation of changes to income and modifications. DO NOT FILE THIS FORM TO CARRY BACK A NET OPERATING LOSS. File Form 500NOLD.	<input type="checkbox"/> Amended Return - Check here and other applicable boxes. <input type="checkbox"/> Federal Audit - Attach copy of IRS final determination. <input type="checkbox"/> Schedule 500A Changes <input type="checkbox"/> Schedule 500ADJ Changes	<input type="checkbox"/> Nonrefundable or Refundable Credit Change <input type="checkbox"/> Schedule 500AB Changes <input type="checkbox"/> Capital Loss Carryback <input type="checkbox"/> Other - Attach explanation.
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Questions and Related Information A Have you made any payments to an affiliated corporation, a related individual, or other related entity for interest, royalties or other expenses related to intangible property (patents, trademarks, copyrights and similar intangible property)? If yes, complete and attach Schedule 500AB. Enter Exception amount from Schedule 500AB, Line 8 _____ .00 B Coalfield Employment Enhancement Tax Credit earned from Form 306, Line 11. B _____ .00 C If a net operating loss deduction was claimed in computing federal taxable income on the U.S. Corporation Income Tax Return, provide the requested information. If a NOL resulted from a merger, enter the FEIN of the company generating the NOL prior to the merger date. FEIN _____ (If there are NOLs for more than one year, attach a schedule for each year with the information requested in Section C.) D If Pass-Through Entity Withholding is claimed, enter the number of Schedule VK-1s and complete and attach Schedule 500ADJ, Page 2. D _____ E Has your federal income tax liability been redetermined with the IRS and finalized for any prior year(s) that has not previously been reported to the Department? If Yes, provide the year(s). Year _____ Year _____ Year _____		(1) Year of loss _____ (2) Federal NOL _____ (3) Percent of federal NOL used this year _____ %
F Location of Corporation's books 4604 MARCIA CT., W ALEXANDRIA VA 22309 Contact for Corporation's books BILL MOCKOVAK Contact Phone Number 301-952-9437		

INTERNATIONAL FIELD DIRECTORS AND
2014 Virginia
Form 500

FEIN 54-1747813

Page 2



INCOME

1 Federal taxable income (from attached federal return)	1	- 8,353.00
2 Total additions from Schedule 500ADJ, Section A, Line 7	2	16.00
3 Total (add Lines 1 and 2)	3	- 8,337.00
4 Total subtractions from Schedule 500ADJ, Section B, Line 10	4	.00
5 Balance (subtract Line 4 from Line 3)	5	- 8,337.00
6 Savings and Loan Association's Bad Debt Deduction (see Instructions)	6	.00
7 Virginia taxable income (subtract Line 6 from Line 5)	7	- 8,337.00

TAX COMPUTATION

8 Multistate Corporation - If business conducted within and without Virginia (Multistate Corporation), attach Schedule 500A and complete Lines 8(a) through 8(d). If entire business conducted in Virginia, skip to Line 9.		
(a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j)	8(a)	.00
(b) Apportionment factor percentage from Schedule 500A, Section B, Line 1 or Line 2(h)	8(b)	%
(c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c)	8(c)	.00
(d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e)	8(d)	.00
9 Income tax [6% of Line 7 or 6% of Line 8(a)]	9	0.00

PAYMENTS AND CREDITS

10 Nonrefundable tax credits. Enter the amount from Schedule 500CR, Part XXXI, Line 139	10	0.00
11 Adjusted corporate tax (subtract Line 10 from Line 9)	11	0.00
12 2014 estimated Virginia income tax payments including overpayment credit from 2013	12	800.00
13 Extension payment	13	.00
14 Refundable tax credits from Schedule 500CR, Part XXXV, Line 147	14	.00
15 Pass-Through Entity total withholding from Schedule 500ADJ, Section D	15	.00
16 Total payments and credits (add Lines 12 through 15)	16	800.00

REFUND OR TAX DUE

17 Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11)	17	.00
18 Penalty (see Instructions)	18	.00
19 Interest (see Instructions)	19	.00
20 Additional charge from Form 500C, Line 17 (attach Form 500C)	20	.00
21 Total due (add Lines 17 through 20)	21	.00
22 Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16)	22	800.00
23 Amount to be credited to 2015 estimated tax	23	200.00
24 Amount to be refunded (subtract Line 23 from Line 22)	24	600.00

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act on behalf of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than the taxpayer, this declaration is based on all information of which he or she has any knowledge.

Date		Signature of Officer		Title DIRECTOR	
Printed Name of Officer BILL MOCKOVAK				Phone Number 301-952-9437	
Print Preparer's Name and Firm Name BENJAMIN LUONGO, CPA			Individual or Firm, Signature of Preparer <i>Benjamin Luongo</i>		Phone Number 301-952-9437
Date 02/16/15			Address of Preparer Luongo & Associates, PC, CPAs 6223 Crain Highway Upper Marlboro, MD 20772		
Preparer's FEIN, PTIN or SSN P00368001		Approved Vendor Code 1022			

2014 Virginia Schedule 500ADJ

Schedule of Adjustments

Name as shown on Virginia return INTERNATIONAL FIELD DIRECTORS ANDFEIN 54-1747813

Section A - Additions to Federal Taxable Income

1. Fixed Date Conformity Addition (depreciation - see instructions)	1	<u>.00</u>
2. Fixed Date Conformity Addition (other - see instructions)	2	<u>.00</u>
3. Taxable Addition from Schedule 500AB, Line 10	3	<u>.00</u>
4. Net Income tax and other taxes that are based on, measured by, or computed with reference to net income <u>See Stmt 1</u>	4	<u>16.00</u>
5. Interest on state obligations other than Virginia	5	<u>.00</u>
6. Other Additions to federal taxable income	Code	Amount
	6a	<u>.00</u>
	6b	<u>.00</u>
	6c	<u>.00</u>
7. Total Additions (Add Lines 1 - 5 and 6a - 6c. Enter here and on Form 500, Line 2.)	7	<u>16.00</u>

6a-6c Refer to instructions for the Other Addition Codes.

Section B - Subtractions from Federal Taxable Income

1. Fixed Date Conformity Subtraction (depreciation - see instructions)	1	<u>.00</u>
2. Fixed Date Conformity Subtraction (other - see instructions)	2	<u>.00</u>
3. Income from obligations or securities of the U.S. exempt from state income taxes, but not from federal income taxes	3	<u>.00</u>
4. Foreign dividend gross-up (IRC § 78)	4	<u>.00</u>
5. Refund or credit of income taxes included in federal taxable income	5	<u>.00</u>
6. Subpart F Income (IRC § 951)	6	<u>.00</u>
7. Foreign source income subtraction allowed by VA Code § 58.1-402 C 8. (see instructions for limitations)	7	<u>.00</u>
8. Dividends received from corporations in which the recipient owns 50% or more of the voting stock, to the extent remaining in federal taxable income	8	<u>.00</u>
9. Other Subtractions from federal taxable income	Code	Amount
	9a	<u>.00</u>
	9b	<u>.00</u>
	9c	<u>.00</u>
10. Total Subtractions (Add Lines 1 - 8 and 9a - 9c. Enter here and on Form 500, Line 4.)	10	<u>.00</u>

9a-9c Refer to instructions for the Other Subtraction Codes.

Section C - Amended Return

If you are filing an amended return, complete Section C to determine if you will receive an additional refund or if you need to make an additional payment.

1. Add amount paid with original return plus additional tax paid after it was filed (Do not include amount paid from Form 500, Line 20.)	1	<u>.00</u>
2. Add Line 1 from above and Line 16 from Form 500 and enter the total here	2	<u>.00</u>
3. Overpayment, if any, as shown on original return or as previously adjusted	3	<u>.00</u>
4. Subtract Line 3 from Line 2	4	<u>.00</u>
5. If Line 4 above is less than Line 11 on amended Form 500, subtract Line 4 above from Line 11 on amended Form 500. This is the Tax You Owe	5	<u>.00</u>
6. Refund. If Line 11 on amended Form 500 is less than Line 4 above, subtract Line 11 on amended Form 500 from Line 4 above. This is the Tax You Overpaid.	6	<u>.00</u>

Explanation of Changes to Income and Modifications

Attach explanation for amending return. Provide the line reference from the Form 500 for which a change is reported and give the reason for each change. Show any computation in detail and attach any applicable schedules.

Attach Schedule 500ADJ to Your Virginia Corporation Return, Form 500.

**2014 Virginia
Schedule 500FED**

**Schedule of Federal
Line Items**



Name as shown on Virginia return INTERNATIONAL FIELD DIRECTORS AND

FEIN 54-1747813

Form 1120, Deductions and Taxable Income

1. Domestic Production Activities Deduction	1	<u>.00</u>
2. Federal Taxable Income before NOL and Special Deductions	2	<u>- 8,353.00</u>
3. Net Operating Loss Deduction	3	<u>.00</u>
4. Special Deductions	4	<u>.00</u>
5. Federal Taxable Income after NOL and Special Deductions	5	<u>- 8,353.00</u>

Form 1120, Schedule C, Dividends and Special Deductions

6. Subpart F Income	6	<u>.00</u>
7. Foreign Dividend Gross-Up	7	<u>.00</u>

Form 1120, Schedule K or M - 3

8. Tax Exempt Interest	8	<u>.00</u>
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Form 5884

9. Salaries and Wages not deducted due to the WOTC	9	<u>.00</u>
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Form 4562, Special Depreciation Allowance and Other Depreciation

10. Special depreciation allowance for qualified property placed in service during the taxable year	10	<u>.00</u>
11. Property subject to 168(f)(1) election	11	<u>.00</u>
12. Other depreciation	12	<u>.00</u>

Form 1118, Schedule A, Income or Loss Before Adjustments - Gross Income or Loss

13. Total: Deemed Dividends (Exclude Gross-up)	13	<u>.00</u>
14. Total: Deemed Dividend (Gross-up)	14	<u>.00</u>
15. Total: Other Dividends (Exclude Gross-up)	15	<u>.00</u>
16. Total: Other Dividends (Gross-up)	16	<u>.00</u>
17. Total: Interest	17	<u>.00</u>
18. Total: Gross Rents, Royalties, and License Fees	18	<u>.00</u>
19. Total: Gross Income from Performance of Services	19	<u>.00</u>
20. Total: Other	20	<u>.00</u>
21. Total: Total Gross Income or Loss from Outside the U.S.	21	<u>.00</u>

Form 1118, Schedule A, Income or Loss Before Adjustments - Deductions

22. Total: Definitely Allocable - Rental, Royalty, and Licensing Expenses - Depreciation, Depletion, and Amortization	22	<u>.00</u>
23. Total: Definitely Allocable - Rental, Royalty, and Licensing Expenses - Other Expenses	23	<u>.00</u>
24. Total: Definitely Allocable - Expenses Related to Gross Income from Performance of Services	24	<u>.00</u>
25. Total: Definitely Allocable - Other Definitely Allocable Deductions	25	<u>.00</u>
26. Total: Total Definitely Allocable Deductions	26	<u>.00</u>
27. Total: Apportioned Share of Deductions not Definitely Allocable	27	<u>.00</u>
28. Total: Net Operating Loss Deduction	28	<u>.00</u>
29. Total: Total Deductions	29	<u>.00</u>

Form 1118, Schedule A, Income or Loss Before Adjustments - Total Income

30. Total: Total Income or (Loss) Before Adjustments	30	<u>.00</u>
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Attach Schedule 500FED to Your Virginia Corporation Return, Form 500.

Schedule 500FED does not replace the requirement to attach a complete federal Form 1120 to your Virginia return.

54-1747813

Virginia Statements

FYE: 12/31/2014

**Statement 1 - Schedule 500ADJ, Section A, Line 4 - Net Income and Other Taxes Based on
Net Income**

<u>Description</u>	<u>Amount</u>
VIRGINIA INCOME TAX EXPENSES	\$ <u>16</u>
Total	\$ <u><u>16</u></u>

VA Electronic Filing - PDF Attachment Worksheet

Form **500 / 502****2014**

For tax year beginning , ending

Name

Employer Identification Number

INTERNATIONAL FIELD DIRECTORS AND

54-1747813

Title	Attachment Source	Proforma
AUTOMATICALLY ATTACHED TO RETURN REQUIREDSTATEMENTS	REQUIREDSTATEMENTS.PDF	

Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2014, or tax year beginning _____, ending _____

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

▶ Information about Form 8879-C and its instructions is at www.irs.gov/form8879c.**2014**Department of the Treasury
Internal Revenue Service

Name of corporation

INTERNATIONAL FIELD DIRECTORS AND

Employer identification number

54-1747813**Part I Tax Return Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	101,423
2	Taxable income (Form 1120, line 30)	2	-8,353
3	Total tax (Form 1120, line 31)	3	0
4	Amount owed (Form 1120, line 34)	4	
5	Overpayment (Form 1120, line 35)	5	1,700

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2014 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation'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 corporation'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 corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **Luongo & Associates, PC, CPAs** to enter my PIN **20772** as my signature
ERO firm name do not enter all zeros
 on the corporation's 2014 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2014 electronically filed income tax return.

Officer's signature ▶ **BILL MOCKOVAK** Date ▶ **02/21/15** Title ▶ **DIRECTOR**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

52783220772

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **02/21/15**

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-C** (2014)

DO NOT SEND THIS VA-8879C TO THE VA DEPT OF TAXATION OR THE IRS.
IT MUST BE MAINTAINED IN YOUR FILES!

Corporation Name INTERNATIONAL FIELD DIRECTORS AND	Federal ID Number 54-1747813
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Part I Tax Return Information

1. Federal Taxable Income (Form 500, Page 2, Line 1)	1. - 8,353
2. Virginia Taxable Income (Form 500, Page 2, Line 7)	2. - 8,337
3. Income tax (Form 500, Page 2, Line 9)	3.
4. Total payments and credits (Form 500, Page 2, Line 16)	4. 800
5. Total due (Form 500, Page 2, Line 21)	5.
6. Amount to be refunded (Form 500, Page 2, Line 24)	6. 600

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare to be the officer of the above corporation and that I have examined a copy of the corporation's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider including the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of the corporate electronic income tax return. If filing a balance due return, I authorize the Virginia Department of Taxation and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on the 2014 Virginia income tax return for payment of state taxes owed on this return. 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 certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

I understand that if the Virginia Department of Taxation does not receive full and timely payment of the tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit the complete return to the Virginia Department of Taxation. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return.

Officer's PIN: check one box only

☒ I authorize the ERO named below to enter my PIN 20772 as my signature on the corporation's 2014 electronic Virginia corporation income tax return.

Do not enter all zeros

Luongo & Associates, PC, CPAs

ERO Firm Name

☐ I will enter my PIN as my signature on the corporation's 2014 electronic Virginia corporation income tax return. Check this box only if you are entering your own PIN and the return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature X Date 02/21/15

Part III Certification and Authentication

ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN. 52783220772

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2014 Virginia corporation income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and have followed all other requirements as specified by the Department. EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature _____ Date 02/21/15