



Dealing with money is complicated, but we love helping people figure it out. Because when we do, it completely changes their lives.

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# Welcome!

Thanks for trusting Tax Defense Network, for your tax solutions.

Our team of licensed tax professionals are trained to meet your specific needs through our tried-and-true investigation and resolution process.

During the investigation stage of your case, we'll put the pedal to the tax-relief metal once we get your thumbs up on our personalized recommendations. We are experienced in working with the IRS or state agencies on your behalf (waiting on hold and all), getting facts and clearing mix-ups so we can get you the best resolution possible.

Once we hit the resolution stage, you can breathe again. You'll get step-by-step updates along the way with direct access to your dedicated case advisor. Other members of the team may reach out to you occasionally to ensure no detail is overlooked. We won't stop until an agreement is made, or a solution is reached. Our goal is to get your life back on track.

We've helped hundreds of thousands of taxpayers over the last decade, so we know that your experience throughout this process matters. Dealing with the IRS can be challenging, and it is natural to feel confused, frustrated, or anxious. If you have any questions or concerns, or just need to confirm everything is moving the right direction, just let us know.

We are here to help...

## What's next for

1. **Review, fill out and sign** the contract and tax documents included with this packet.
2. **Mail, fax or email** (use a scanner or the CamScanner smartphone app) back to your Resolution Consultant. If sending via the provided envelope, please include only the three pages requiring signatures and keep the rest for your records.
3. Once we receive your tax paperwork, you'll be **assigned a Tax Analyst** for your case.

If you have already sent in these documents electronically or before this hit your mailbox, you're all set!

# Get to Know Us

## AWARD-WINNING, EXPERIENCED PROFESSIONALS WHO GET YOU!

Tax Defense Network is dedicated to tax services for individuals and small business owners. We employ hundreds of licensed tax professionals across America (enrolled agents, CPAs, tax analysts, accredited tax advisors, and tax attorneys), so we can help you no matter where you're located. To date, our tax experts have consulted on more than \$21 billion in tax debt and have helped thousands of taxpayers find relief.

Tax Defense Network is A+ rated and accredited by the **Better Business Bureau** and has received two Torch Awards for Ethics. We are also rated highly on numerous customer review sites, including Google and Trustpilot.



## REAL REVIEWS FROM REAL PEOPLE

"Everyone I contacted was professional and supportive of my problem of back taxes owed to the IRS. They assured me at every step, as I continued to receive letters from the IRS, that they were in control of the situation and not to worry. In the end, they absolutely provided the service they promised, and I couldn't be happier with the results. I would highly recommend this business to anyone who is experiencing problems paying back taxes." – Lynn W.

"I have had a very positive experience. They were prompt and efficient and worked tirelessly to get the best result for my tax situation. Two thumbs up." – Cheryl W.

"They helped remove a huge burden in my life. I had not paid my taxes in three years and the IRS was going to put a lien on everything. They worked out a payment plan and saved me from possibly losing my home. Everyone has been extremely professional, and I thank them for all the help." – Doug W.

"We are extremely pleased with the way our case has been handled. We were kept in the loop throughout the process." – Clarence D.

# Your Scheduled IRS Appointment and Requirements



## PLEASE COMPLETE THE FOLLOWING BEFORE YOUR IRS APPOINTMENT:

Complete the following documents:

### **Attached for Electronic Signature**

- Client Information Form
- Client Service Agreement
- Payment Authorization
- Form 2848 – Limited Power of Attorney
- Form 8821 – Tax Information Authorization

## AFTER COMPLETING THE REQUIREMENTS ABOVE:

- Your tax authorization forms will be filed with the appropriate state/federal taxing agency.
- Our Client Solutions Department will contact the taxing agency(s) to discuss your filing requirements, balances due, and other applicable information pertaining to your account.
- A Client Resources packet will be emailed to you to inform you about our team and processes.
- A Tax Analyst will review all aspects of your case and assemble a team of Tax Professionals to meet your specific needs.
- Upon enrollment in the TaxSafe VIP Trial Offer, you will receive a welcome email from our TaxSafe team with your temporary password to access your Credit and Identity Service Portal.

**PLEASE BE SURE TO SUBMIT THE FORMS PRIOR TO YOUR SCHEDULED IRS APPOINTMENT TIME.**

# Client Information Form

**(PLEASE PRINT LEGIBLY)**

## Applicant Information

Full Legal Name: Michael Connelly

Date of Birth: 11/15/1965

SSN: 195-50-2329

## Co-Applicant Information

Full Legal Name: Elizabeth Connelly

Date of Birth: 12/23/1982

SSN: 180-64-8531

## Primary Address

Street Address: 952 Briar Ln Apt #: \_\_\_\_\_

City: Pottstown State: Pennsylvania Zip: 19464 County: Montgomery

## Contact Information

Home Phone: 6104766982 Fax Number: \_\_\_\_\_

Cell Phone (Primary): 6104766982 Cell Phone (Secondary):  
Additional Contact Number:

Primary Email Address: mpcdc695@gmail.com

Secondary Email Address: mpcdc695@gmail.com

Best Time to Contact You: \_\_\_\_\_

Best Way to Contact You:

## Business Information (If Applicable)

# Client Information Form

Business Name: \_\_\_\_\_

EIN: \_\_\_\_\_

Business Name: \_\_\_\_\_

EIN: \_\_\_\_\_

# Client Services Agreement

1. **PARTIES:** By signing this agreement ("Agreement"), the individual(s) identified on the signature page of this Agreement as Client ("Client") are applying for representation by Tax Defense Network, LLC ("TDN"). This Agreement is effective after the required first payment or down payment made by the Client is received by TDN as cleared funds ("Effective Date"). TDN and Client shall be collectively referred to as "Parties".
2. **SCOPE AND TERM OF AGREEMENT:** This Agreement gives TDN, its Officers, Employees, Shareholders, Directors, or Contractors the exclusive right to represent Client on an as-needed basis before the Internal Revenue Service ("IRS") and/or state taxing agencies. Client acknowledges that TDN can use the information provided in Client information form to contact Client by phone, mail, email or text.
3. **CLIENT RESPONSIBILITIES:**
  - a) Client agrees to provide TDN with truthful facts and respond timely to TDN's request for documents or information.
  - b) Client agrees to remain in compliance with all IRS and state taxing agency requirements. This means that Client must file all relevant tax returns and/or make scheduled tax payments on time.
  - c) Client agrees that TDN's representation of Client is conditional upon Client providing necessary information to TDN and Client staying current with all future tax liabilities as they become due.
4. **SIGNIFICANT CHANGE OR OMISSION OF FINANCIAL INFORMATION:** Client understands that TDN's recommendation(s) for services are based upon the financial information provided by client. If circumstances should significantly change or if Client omitted key information during the initial consultation, TDN may revise its recommendation(s) for services in order to reach the most affordable and advantageous resolution possible. In such instances, additional fee(s) may be required for TDN to proceed. If so, TDN will immediately notify Client prior to proceeding or continuing with Client's case and may ask the client to re-sign an updated agreement.
5. **OUTCOME:** Client understands that the final authority for all determinations rests exclusively with the IRS and/or applicable state taxing agency(s). TDN's expressions about the outcome of any matter are its best professional estimates only and are limited by its knowledge of Client's tax and applicable financial circumstances as provided by Client to TDN. TDN is not responsible for any criminal or financial liability or penalties arising from incomplete or inaccurate information provided by Client.
6. **LIMITS OF LIABILITY AND INDEMNIFICATION:** By Client's respective signature(s) below, Client acknowledges and agrees that TDN shall not be liable to Client for any special, direct, incidental, punitive, and/or consequential damages that Client may suffer as a direct or indirect result of the contractual or other relationship between Client and TDN. Client hereby waives any and all claims or causes of action that Client may have against TDN, its Officers, Employees, Shareholders, Directors, or Contractors for such damages. The liability of TDN (if any) with respect to any claim or action arising out of or relating to this Agreement, whether in contract, tort, warranty, or otherwise, shall not exceed the amount Client paid to TDN. Client agrees to indemnify and hold harmless TDN, its Officers, Employees, Shareholders, Directors, or Contractors from any and all claims or liability incurred by TDN in reliance on false or misleading information provided by Client.



7. **PRIVACY NOTICE:** TDN will maintain the confidentiality of Client information in accordance with the privacy policy as posted on TDN's website. Client agrees to accept privacy notices from TDN electronically. By signing this Agreement, Client acknowledges that Client has read TDN's privacy policy posted on TDN's website at <https://www.TaxDefenseNetwork.com/privacy>.
8. **CHANGES TO THIS AGREEMENT:** In the event that any provision of this Agreement is deemed unenforceable, it will not affect the enforceability of the remaining provisions of this Agreement. No amendment, change or modification shall be valid unless in writing and signed by the Parties. TDN reserves the right to, and may, grant assignment rights to whomever TDN chooses upon written notice to Client.
9. **CHOICE OF LAW AND ATTORNEY'S FEES:** The interpretation and enforcement of this Agreement shall be construed in accordance with Florida law without regard to its conflict of law rules. The parties agree that neither party shall commence any litigation against the other except in the Courts of Duval County, Florida. Each party consents to jurisdiction over it by an exclusive venue in such court. Should any legal action become necessary, each Party shall be responsible for its own court costs, attorney's fees, and any other related fees.
10. **CANCELLATION AND REFUND FEES:**
  - a) Client may cancel this Agreement at any time without penalty by submitting a notice of cancellation, in writing, via registered mail, or e-mail.
  - b) Client may request a refund at any time by contacting Gold Star Client Care (1-877-856-5118 or [Client.Care@TaxDefenseNetwork.com](mailto:Client.Care@TaxDefenseNetwork.com)). If Client cancels this Agreement and requests a refund:
    - i) Within 3 days from the date of execution of this Agreement, Client shall be entitled to a full refund.
    - ii) Within 7 days from the date of execution of this Agreement, Client shall be entitled to a refund of 50% of monies paid.
    - iii) After TDN has filed a Power of Attorney or has obtained Client's Master File from the IRS, Client shall be entitled to a refund of 25% of monies paid.
    - iv) After Client's proposed resolution or completed tax returns have been submitted to the IRS, State, or Client for review, 0% of fees paid will be refunded.
  - c) TDN may cancel this Agreement if (1) Client misrepresents or fails to disclose any material fact;(2) if Client acts contrary to TDN's advice; or (3) if anything else occurs that in TDN's judgment impairs an effective relationship.
  - d) Client shall execute a release of all claims in a form mutually acceptable to the parties before receipt of any refund, whether Client is entitled to such refund pursuant to subsection (b) or not. Notwithstanding the foregoing, Client shall not be required to execute a release to receive a full refund if Client cancels within three days from the date of this Agreement.
11. **ENTIRE AGREEMENT:** This Agreement, along with all attachments, including the Payment Authorization (copies of which are attached hereto and made a part hereof) constitutes the entire fully integrated agreement between the Parties, and supersedes any and all prior written or oral agreements between TDN and Client. This Agreement may be executed in multiple counterparts, and all counterparts shall constitute one and the same Agreement, binding on all Parties.

12. **NO ATTORNEY-CLIENT RELATIONSHIP:** TDN is not an attorney and does not provide legal advice. This agreement does not create an attorney-client relationship; TDN has no right to enter into contracts on Client's behalf.
13. **INITIAL CONSULTATION:** Client understands that TDN's recommendation(s) for services are primarily based upon the financial information provided by Client. In addition, Client understands that any figures quoted by TDN during the initial consultation were based exclusively upon the financial information provided by the Client and that such figures were estimates. Specifically, Client indicated to TDN the following.

**Total Debt Owed: \$60,000.00**

**IRS: \$60,000**

**State: \$0**

**Monthly Disposable Income: \$2,000**

14. **SERVICES TO BE PERFORMED:** Client understands and affirms that the services listed below are the specific and only services for which Client has contracted TDN. If Client requests TDN to perform additional services not listed in this Agreement, a new written agreement must be executed, and additional fees may be required. Unless specifically mentioned below, Client has not contracted TDN for any other services.
- a) **FILE FORM 2848, IRS POWER OF ATTORNEY.** This allows a licensed professional, (Attorney, Certified Public Accountant, IRS Enrolled Agent) to represent Client with the IRS on matters related to Client's Federal Tax Issue(s). This document will be delivered in a separate email and is to be hand signed.
  - b) **FILE FORM 8821, TAX INFORMATION AUTHORIZATION.** This allows a licensed professional to request and obtain Client's IRS records. Included in Client's IRS record is income information (W-2, 1099) that has been reported to the IRS. The licensed professional will review Client's IRS records for general accuracy and appropriateness. This document will be delivered in a separate email and is to be hand signed.
  - c) **Credit Consultation and Analysis** MS will assign a Credit Specialist to download credit reports from the three main credit bureaus (TransUnion, Equifax, & Experian). The Credit Specialist will review and evaluate each item on the report. The Credit Specialist will communicate directly with client and request additional information based on the reports, and advise on each trade item on the reports regarding their meaning and affect on credit score.
  - d) **Client Account Setup** The case setup fee encompasses all indirect expenses incurred in managing the case such the client's case folder set-up, maintenance/processing of payments made to MS, and storage of encrypted client information.

- e) **Investigative Tax Analysis** MoneySolver will communicate with the IRS to obtain information regarding Client's IRS record of accounts. MoneySolver will inquire about tax debt periods and associated balances, Collection Statue Expiration Dates, tax return filing requirements along with any other information that is relevant to Client's tax challenges as described to MoneySolver. MoneySolver will review the information and consult with Client as to the amount, extent and nature of all tax liabilities to determine which MoneySolver financial services best fit Client's specific situation. Client understands that this service is for an investigation only and does not include representation for resolution services. Client agrees that the fee for this service is non-refundable and will be applied against any additional fees if Client agrees to the recommend additional services.
- f) **Non-Disclosure Installment Agreement - Personal** Prepare all necessary documentation to submit a request for a Non-Disclosure Installment Agreement. MS will assign a licensed tax professional (Attorney, CPA, Enrolled Agent) to consult with Client as to the scope and nature of the tax debt. The tax professional will then negotiate with the IRS on behalf of the Client to obtain a manageable payment plan which enables the Client to service the tax liability without fear of aggressive enforced collection activities. Client understands that this type of installment agreement can only be used with taxpayers who have total tax liability less than \$50,000. In the event that Clients tax debt exceeds \$50,000, Client may be required to re-contract with MS for a different resolution.
- g) **Penalty Abatement Consultation** MS will assign a Tax Professional to consult with Client to determine if Client is a suitable candidate for a Penalty Abatement petition. Specifically, the Tax Professional will attempt to determine which of the Reasonable Cause Criteria (if any) best applies to Client's situation. If the Tax Professional determines that Client is in fact a suitable candidate, the Tax Professional will prepare all appropriate forms, letters and documents related to the Penalty Abatement Request and then make the submission to the IRS. The objective of this effort is to reduce or eliminate the penalty portion of Client's tax debt. Client understands that this service is being provided to Client on a "best-efforts" basis. This means that the IRS is the final determining authority and that neither the Tax Professional nor MS can guarantee the results or predict the outcome.

15. **FEES:** Client shall pay TDN the fees in the total amount and according to the payment schedule as determined by Client and approved by TDN. Client understands and affirms that TDN reserves the right to withhold services until the requisite payment percentages are attained to justify the completion of services.

Total Fee for Services: **\$5,450.00**

16. **CALL RECORDING DISCLOSURE & CLIENT CONTACT AUTHORIZATION:** Client understands that all calls may be recorded for quality assurance and training purposes. By initialing below, Client affirms that Client has read and accepts, the tax resolution products and/or services offered by the Company, and agrees to be contacted via email, SMS/Text, or other electronic format by a live agent and/or an artificial or prerecorded voice, at all provided phone numbers, dialed manually or by automated dialer. Client acknowledges and understands that consent to be contacted is not a condition to purchase products and/or services offered.

Date 9/27/2024 Initials EL

17. **OPT-OUT OF THIRD-PARTY SERVICES:** The Privacy Policy governing this Agreement allows TDN to share your contact information with third parties to market and sell their products or services to you. If you check the box below, we will not share your contact information with such third parties, but if you check the box, you will not receive access to third-party services that might be of interest to you.

If you check this box, your contact information will not be shared with third-party service providers.

By signing below, I affirm that I have read, understand, and agree to the terms and conditions of this agreement.

Client Signature: [Handwritten Signature] Date: 9/27/2024

Co-Client Signature: Elizabeth Connelly Date: 9/27/2024

Tax Defense Network By: \_\_\_\_\_ Date: \_\_\_\_\_  
**TDN AUTHORIZED REPRESENTATIVE**

# Payment Authorization

**Payment from Credit Card, Debit Card, or Prepaid Debit Card**



All fields are required:

Cardholder Name Michael Connelly Card Number \*\*\*\*\*

Expiration Date 1 2028 CVV Code \*\*\*

Zip Code 19464

Billing Address 952 Briar Lane Pottstown PA 19464

**Payment Schedule:**

**Payments to TDN via the above listed payment method:**

1. One time payment of \$545.00 on 09-27-24.
2. Starting on 10-27-24 for \$613.12 and repeating monthly a total of 7 times.
3. One time payment of \$613.16 on 05-27-25.

**Please Read and Sign**

1. Client authorizes Tax Defense Network ("TDN") to initiate payments using the above-listed payment information. In the event that the transaction is rejected or otherwise not processed on the scheduled payment date, Client authorizes TDN to initiate subsequent payment attempts. Client agrees that payments may be attempted at a reduced amount to resolve rejected transactions. Client authorizes TDN to process subsequent scheduled payments regardless of the performance of prior payments. Client is duly authorized to utilize the above-listed payment method.
2. This authorization is to remain in full force and effect until TDN has received written notification from Client of its termination. Client understands that to change any scheduled charge, **Client must give TDN at least three (3) full business days' notice.**
3. Client consents to be contacted by TDN and/or associated third parties, via contact information as provided to TDN at any time, regarding unpaid past due charges billed by TDN or Lender. Client authorizes TDN and/or associated third party to contact Client via phone, email, text, mail, or any other method on file with TDN. Client is solely responsible for ensuring provided email addresses are not accessible to unauthorized third parties. Client understands seriously delinquent accounts may be reported to credit bureaus and/or consumer credit agencies.

User Signature 

Date 9/27/2024

Form **2848**  
 (Rev. January 2021)  
 Department of the Treasury  
 Internal Revenue Service

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**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.

Michael Connelly  
 952 Briar Ln  
 Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 195-50-2329	
Daytime telephone number	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.

Alicia Rutland, E.A. 9000 Southside Blvd., Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0313-99378R ..... PTIN ..... P01942514 ..... Telephone No. .... 904-421-4436 ..... Fax No. .... 888-467-0243 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Karle J Simmons, E.A. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0311-17655R ..... PTIN ..... P01780228 ..... Telephone No. .... 904-404-3145 ..... Fax No. .... 866-576-0618 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Karl Meszaros E.A. 9000 Southside Blvd. Building 100 Suite 1900 Jacksonville , FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0314-99086R ..... PTIN ..... P02490529 ..... Telephone No. .... 904-373-1763 ..... Fax No. .... 866-325-5977 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mason Dhondt, EA 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0310-52604R ..... PTIN ..... P00250554 ..... Telephone No. .... 904-404-3144 ..... Fax No. .... 866-437-8022 ..... Check if new: Address <input checked="" 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 line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**



9/27/2024

Signature

Date

Title (if applicable)

Michael Connelly

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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
c	ALL	00000142054		9/27/2024
c	IRS	000117179		9/27/2024
c	IRS	00149443		9/27/2024
c	IRS	00112809		9/27/2024



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 (Rev. January 2021)  
 Department of the Treasury  
 Internal Revenue Service

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OMB No. 1545-0150

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**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.

Michael Connelly  
 952 Briar Ln  
 Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 195-50-2329	
Daytime telephone number	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.

Joy Blankenship E.A. 9000 Southside Blvd Building 100 Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. 0312-99852R PTIN P02155488 Telephone No. 904-373-1036 Fax No. 888-543-4314 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Cynthia Bain E.A. 9000 Southside Blvd., Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. 0308-32385R PTIN P01510347 Telephone No. 904-694-2333 Fax No. 855-784-7373 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Kylie Ray Esq. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0313-12528R PTIN P02486384 Telephone No. 904-799-6237 Fax No. 877-863-2913 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mandy Gallimore E.A. 9000 Southside Blvd. Building 100 Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0307-88470R PTIN P01454390 Telephone No. 904-670-7468 Fax No. 800-910-5324 Check if new: Address <input checked="" 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 line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**



9/27/2024

Signature

Date

Title (if applicable)

Michael Connelly

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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
c	IRS	00135403		9/27/2024
c	IRS	137185		9/27/2024
a	OK	00033412		9/27/2024
c	IRS	00105720		9/27/2024

Form **2848**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date / /

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

## 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.

Michael Connelly  
952 Briar Ln  
  
Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 195-50-2329	
Daytime telephone number	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.

Christopher Davis, Esq.  9000 Southside Blvd. Bldg. 100, Suite 1900  Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0310-70537R PTIN ..... P02437199 Telephone No. .... 904-813-7777 Fax No. .... (800) 507-6628 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Timothy Rowe E.A. 9000 Southside Blvd. Bldg.100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0303-91141R PTIN ..... P01073627 Telephone No. .... 904-746-0217 Fax No. .... 800-884-6618 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Linton T Clarke III Esq.  9000 Southside Blvd., Bldg. 100, Suite 1900  Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0316-26979R PTIN ..... P02083350 Telephone No. .... 904-595-6254 Fax No. .... 800-881-2923 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Della Gynn E.A.  9000 Southside Blvd. Bldg. 100, Suite 1900  Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0308-32386R PTIN ..... P00430965 Telephone No. .... 904-385-2393 Fax No. .... 18664317207 Check if new: Address <input checked="" 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 line 3).

Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

### 4 Specific use not recorded on the Centralized Authorization File (CAF).

If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions.

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**


9/27/2024
-----  
 -----  
 Signature Date Title (if applicable)  
 -----  
 Michael Connelly -----  
 Print name Print name of taxpayer from line 1 if other than individual



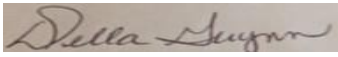
**Part II Declaration of Representative**

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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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	OK	00031830		9/27/2024
c	IRS	00102651		9/27/2024
a	SD	4862		9/27/2024
c	IRS	00112333		9/27/2024

Form **2848**  
 (Rev. January 2021)  
 Department of the Treasury  
 Internal Revenue Service

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**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.

Michael Connelly  
 952 Briar Ln  
 Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 195-50-2329	
Daytime telephone number	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.

Mandy Gallimore E.A. 9000 Southside Blvd. Building 100 Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. 0307-88470R PTIN P01454390 Telephone No. 904-670-7468 Fax No. 800-910-5324 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mason Dhondt, EA 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. 0310-52604R PTIN P00250554 Telephone No. 904-404-3144 Fax No. 866-437-8022 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Della Gynn E.A. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0308-32386R PTIN P00430965 Telephone No. 904-385-2393 Fax No. 866-431-7207 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Karle J Simmons, E.A. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0311-17655R PTIN P01780228 Telephone No. 904-404-3145 Fax No. 866-576-0618 Check if new: Address <input checked="" 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 line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**


9/27/2024

Signature Date Title (if applicable)

Michael Connelly Print name of taxpayer from line 1 if other than individual

Print name Print name of taxpayer from line 1 if other than individual



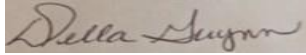

**Part II Declaration of Representative**

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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
c	IRS	00105720		9/27/2024
c	IRS	00112809		9/27/2024
c	IRS	00112333		9/27/2024
c	IRS	000117179		9/27/2024

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**



9/27/2024

Signature

Date

Title (if applicable)

Michael Connelly

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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
				9/27/2024
				9/27/2024
				9/27/2024
				9/27/2024

Form **2848**  
 (Rev. January 2021)  
 Department of the Treasury  
 Internal Revenue Service

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**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.

Elizabeth Connelly  
 952 Briar Ln  
 Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 180-64-8531	
Daytime telephone number	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.

Alicia Rutland, E.A. 9000 Southside Blvd., Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0313-99378R ..... PTIN ..... P01942514 ..... Telephone No. .... 904-421-4436 ..... Fax No. .... 888-467-0243 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Karle J Simmons, E.A. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0311-17655R ..... PTIN ..... P01780228 ..... Telephone No. .... 904-404-3145 ..... Fax No. .... 866-576-0618 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Karl Meszaros E.A. 9000 Southside Blvd. Building 100 Suite 1900 Jacksonville , FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0314-99086R ..... PTIN ..... P02490529 ..... Telephone No. .... 904-373-1763 ..... Fax No. .... 866-325-5977 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mason Dhondt, EA 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0310-52604R ..... PTIN ..... P00250554 ..... Telephone No. .... 904-404-3144 ..... Fax No. .... 866-437-8022 ..... Check if new: Address <input checked="" 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 line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**

Elizabeth Connelly Signature 9/27/2024 Date \_\_\_\_\_ Title (if applicable)

Elizabeth Connelly 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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
c	ALL	00000142054		9/27/2024
c	IRS	000117179		9/27/2024
c	IRS	00149443		9/27/2024
c	IRS	00112809		9/27/2024

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**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.

Elizabeth Connelly  
 952 Briar Ln  
 Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 180-64-8531	
Daytime telephone number	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.

Joy Blankenship E.A. 9000 Southside Blvd Building 100 Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. 0312-99852R PTIN P02155488 Telephone No. 904-373-1036 Fax No. 888-543-4314 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Cynthia Bain E.A. 9000 Southside Blvd., Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. 0308-32385R PTIN P01510347 Telephone No. 904-694-2333 Fax No. 855-784-7373 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Kylie Ray Esq. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0313-12528R PTIN P02486384 Telephone No. 904-799-6237 Fax No. 877-863-2913 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mandy Gallimore E.A. 9000 Southside Blvd. Building 100 Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0307-88470R PTIN P01454390 Telephone No. 904-670-7468 Fax No. 800-910-5324 Check if new: Address <input checked="" 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 line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**

*Elizabeth Connelly* \_\_\_\_\_ 9/27/2024 \_\_\_\_\_  
 Signature Date Title (if applicable)  
 Elizabeth Connelly \_\_\_\_\_  
 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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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)).

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**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
c	IRS	00135403	<i>Joy Blankenship</i>	9/27/2024
c	IRS	137185	<i>Cynthia Bai</i>	9/27/2024
a	OK	00033412	<i>Heidi Ray</i>	9/27/2024
c	IRS	00105720	<i>Mandy Greenice</i>	9/27/2024

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# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

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Received by:  
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## 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.

Elizabeth Connelly  
952 Briar Ln  
  
Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 180-64-8531	
Daytime telephone number	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.

Christopher Davis, Esq.  9000 Southside Blvd. Bldg. 100, Suite 1900  Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0310-70537R PTIN ..... P02437199 Telephone No. .... 904-813-7777 Fax No. .... (800) 507-6628 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Timothy Rowe E.A. 9000 Southside Blvd. Bldg.100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0303-91141R PTIN ..... P01073627 Telephone No. .... 904-746-0217 Fax No. .... 800-884-6618 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Linton T Clarke III Esq.  9000 Southside Blvd., Bldg. 100, Suite 1900  Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0316-26979R PTIN ..... P02083350 Telephone No. .... 904-595-6254 Fax No. .... 800-881-2923 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Della Gynn E.A.  9000 Southside Blvd. Bldg. 100, Suite 1900  Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0308-32386R PTIN ..... P00430965 Telephone No. .... 904-385-2393 Fax No. .... 18664317207 Check if new: Address <input checked="" 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 line 3).

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*Elizabeth Connelly* \_\_\_\_\_ 9/27/2024 \_\_\_\_\_  
 Signature Date Title (if applicable)  
 Elizabeth Connelly \_\_\_\_\_  
 Print name Print name of taxpayer from line 1 if other than individual

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  - 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 IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
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**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	OK	00031830		9/27/2024
c	IRS	00102651	<i>James R. Rowe</i>	9/27/2024
a	SD	4862	<i>Linton F. Clarke, III, Esq.</i>	9/27/2024
c	IRS	00112333	<i>Della Duggan</i>	9/27/2024

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 952 Briar Ln  
 Pottstown, Pennsylvania 19464

Taxpayer identification number(s) 180-64-8531	
Daytime telephone number	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.

Mandy Gallimore E.A. 9000 Southside Blvd. Building 100 Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0307-88470R ..... PTIN ..... P01454390 ..... Telephone No. .... 904-670-7468 ..... Fax No. .... 800-910-5324 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Mason Dhondt, EA 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. .... 0310-52604R ..... PTIN ..... P00250554 ..... Telephone No. .... 904-404-3144 ..... Fax No. .... 866-437-8022 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Della Guynn E.A. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0308-32386R ..... PTIN ..... P00430965 ..... Telephone No. .... 904-385-2393 ..... Fax No. .... 866-431-7207 ..... Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Karle J Simmons, E.A. 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, FL 32256 (Note: IRS sends notices and communications to only two representatives.)	CAF No. .... 0311-17655R ..... PTIN ..... P01780228 ..... Telephone No. .... 904-404-3145 ..... Fax No. .... 866-576-0618 ..... Check if new: Address <input checked="" 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 line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts 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. 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 / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026
Civil Penalty	N/A	2000 through 2026 1st,2nd,3rd,4th Qtrs.
Shared Responsibility Payments	MFT 35	2013 through 2026

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**

*Elizabeth Connelly* \_\_\_\_\_ 9/27/2024 \_\_\_\_\_  
 Signature Date Title (if applicable)  
 Elizabeth Connelly \_\_\_\_\_  
 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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
c	IRS	00105720	<i>Mandy Greenice</i>	9/27/2024
c	IRS	00112809	<i>M-D</i>	9/27/2024
c	IRS	00112333	<i>Della Dugan</i>	9/27/2024
c	IRS	000117179	<i>Paul J. Harrison</i>	9/27/2024

**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 form. 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 Taxpayer declaration and signature.** 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 (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify 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.**

*Elizabeth Connelly* \_\_\_\_\_ 9/27/2024 \_\_\_\_\_  
 Signature Date Title (if applicable)  
 Elizabeth Connelly \_\_\_\_\_  
 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 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 IRS 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 IRS 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 or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a 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
				9/27/2024
				9/27/2024
				9/27/2024
				9/27/2024



Form **8821**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

### Tax Information Authorization

- ▶ Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.
- ▶ Don't sign this form unless all applicable lines have been completed.
- ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165  
**For IRS Use Only**

Received by: \_\_\_\_\_  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 6.

Taxpayer name and address Michael Connelly 952 Briar Ln  Pottstown, Pennsylvania 19464		Taxpayer identification number(s) 195-50-2329
		Daytime telephone number
		Plan number (if applicable)

**2 Designee(s).** If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**

Name and address Tax Defense Network, LLC 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, Florida 32256	CAF No. <b>0304-06528R</b> PTIN _____ Telephone No. <b>888-829-0563</b> Fax No. <b>407-358-5408</b>
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026	Not Applicable
Civil Penalty	N/A	2000 - 2026; 1st, 2nd, 3rd, 4th Qtrs	Not Applicable
Shared Responsibility Payments	MFT 35	2013 through 2026	Not Applicable

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5

**5 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain   
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

**6 Taxpayer signature.** If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

 \_\_\_\_\_ | 9/27/2024  
Signature Date

Michael Connelly \_\_\_\_\_  
Print Name Title (if applicable)

Form **8821**  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

### Tax Information Authorization

- ▶ Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.
- ▶ Don't sign this form unless all applicable lines have been completed.
- ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165  
**For IRS Use Only**

Received by: \_\_\_\_\_  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 6.

Taxpayer name and address Elizabeth Connelly 952 Briar Ln  Pottstown, Pennsylvania 19464		Taxpayer identification number(s) 180-64-8531	Daytime telephone number	Plan number (if applicable)
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**2 Designee(s).** If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**

Name and address Tax Defense Network, LLC 9000 Southside Blvd. Bldg. 100, Suite 1900 Jacksonville, Florida 32256	CAF No. 0304-06528R PTIN _____ Telephone No. 888-829-0563 Fax No. 407-358-5408
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income / Separate Assessment	1040 (MFT 30) / 1040 (MFT 31)	2000 through 2026	Not Applicable
Civil Penalty	N/A	2000 - 2026; 1st, 2nd, 3rd, 4th Qtrs	Not Applicable
Shared Responsibility Payments	MFT 35	2013 through 2026	Not Applicable

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5

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To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

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▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Elizabeth Connelly | 9/27/2024  
Signature Date

Elizabeth Connelly  
Print Name Title (if applicable)