Power of Attorney and Declaration of Representative

OMB No. 1545-0150 For IRS Use Only Received by:

Internal I	Revenue Servic	e.	▶ Go to www	v.irs.gov/Form284	8 for instruction	s and the latest inform	nation.		Name	
Part	Pov	Power of Attorney							Telephone	
Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored								nored	Function	
	for any purpose other than representation before the IRS.								Date / /	
1		inform	ation. Taxpayer must sign ar	nd date this form or	n page 2, line 7.					
	m A Scott	4 !!				Taxpayer identification number(s)				
106 Spotted deer trail Boerne, TX 78006						449-21-0984				
Boeine, IX 70000						Daytime telephone number Plan nu (423) 482-9737			umber (if applicable)	
,			ving representative(s) as atto							
David	Represent Collins	ative(s) must sign and date this for	n on page 2, Part II						
9301 Ocoee St #64						CAF No. 0315-54449R				
Chattanooga, TN 37363						PTIN P03013529				
						Telephone No. 423-482-9 Fax No. 423-558-3274				
Check	if to be sent	copie	s of notices and communica	tions 🗸	Chec	k if new: Address 🗸	Telephor	ne No. \Box	Fax No.	
						CAF No.				
						PTIN				
						Telephone No.				
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Check	if to be sent	copie	s of notices and communica	tions 🗸	Chec	k if new: Address	Telephor	ne No. 🔃	Fax No.	
						CAF No.				
						PTIN Telephone No.				
						Fax No.				
(Note:	IRS sends not	tices ar	nd communications to only tw	o representatives.)	Chec	Check if new: Address				
						CAF No.				
						Telephone No.				
(81 - 1	inc i				CI.	Fax No.				
			nd communications to only two before the Internal Revenue S	•		Check if new: Address Telephone No Fax No				
•	esent the tax	payer	before the internal Revenue 3	service and periorii	i the following a	LIS.				
3	Acts autho	orized	you are required to comple	te line 3). Except fo	or the acts descri	bed in line 5b, I authoriz	e my represe	entative(s) to receive and inspect my	
			nformation and to perform a							
	have the au	uthorit	to sign any agreements, con	sents, or similar do	cuments (see ins	tructions for line 5a for a	uthorizing a	represen	tative 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)				011				or Period(s) (if applicable) (see instructions)		
Income / Separate Assessment					104	1040 (MFT 30) / 1040 (MFT 31) 20		200	00 through 2026	
Civil Penalty						N/A			2000 through 2026 1st,2nd,3rd,4th Qtrs.	
Shared Responsibility Payments						MFT 35		2013 through 2026		
4			recorded on the Centralize							
	this box. See Line 4. Specific Use Not Recorded on CAF in the instructions									
5a	for line 5 a for more information): Addition to the acts listed on line 3 above, if the form with the acts listed on line 3 above, if the form with the acts listed on line 3 above, if the acts listed on listed on listed on listed on listed on li						•	trie follow	ving acts (see instructions	
	for line 5a for more information): Access my IRS recommendation in the formation in the fo									
	ப Authorize disclosure to third parties; ப substitute of add				add representa	ave(3), signa				
	-									
	Other a	cts aut	horized:							

Form 284	48 (Rev. 1-2021)		Page 2
b	payment by any means, electronic or otherwise, into representative(s) is (are) associated) issued by the go	o an account owned or controlled by the reprovernment in respect of a federal tax liability.	
	List any other specific deletions to the acts otherwise	e authorized in this power of attorney (see in	structions for line 5b):
6		atters and years or periods covered by this	natically revokes all earlier power(s) of attorney on file form. If you do not want to revoke a prior power of
7	even if they are appointing the same representative	e(s). If signed by a corporate officer, partner, eceiver, administrator, trustee, or individual c	s filed, each spouse must file a separate power of attorney guardian, tax matters partner, partnership representative other than the taxpayer, I certify I have the legal authority of ATTORNEY TO THE TAXPAYER.
	William a Scott	10/17/2024	
	Signature n A Scott	Date	Title (if applicable)
	Print name	Print name of tax	xpayer from line 1 if other than individual
Part	Declaration of Representative		
ا Under	penalties of perjury, by my signature below I declare t	ihat:	
l am no	ot currently suspended or disbarred from practice, or	ineligible for practice, before the Internal Rev	venue Service;
l am su	ubject to regulations in Circular 230 (31 CFR, Subtitle A	., Part 10), as amended, governing practice be	efore the Internal Revenue Service;
	uthorized to represent the taxpayer identified in Part	I for the matter(s) specified there; and	
	ne of the following:		
	orney—a member in good standing of the bar of the		
	rtified Public Accountant—a holder of an active licens	•	t in the jurisdiction shown below.
	rolled Agent—enrolled as an agent by the IRS per the		
	ficer—a bona fide officer of the taxpayer organization		
	I-Time Employee—a full-time employee of the taxpay		delitid share account share elitid brookless constants.
	nily Member—a member of the taxpayer's immediate fa		
-	nited by section 10.3(d) of Circular 230).	Dard for the Enrollment of Actuaries under 29	9 U.S.C. 1242 (the authority to practice before the IRS is
an a v	d signed the return or claim for refund (or prepared if	f there is no signature space on the form); (2) g Season Program Record of Completion(s).	eparer may represent, provided the preparer (1) prepared was eligible to sign the return or claim for refund; (3) has See Special Rules and Requirements for Unenrolled
			virtue of his/her status as a law, business, or accounting
stu	udent, or law graduate working in a LITC or STCP. See	instructions for Part II for additional information	tion and requirements.
r En	rolled Retirement Plan Agent—enrolled as a retiremen	nt plan agent under the requirements of Circ	cular 230 (the authority to practice before the Internal

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.

 $\textbf{Note:} \ \text{For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.$

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
С	IRS	00150946-EA	po	10/21/2024