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

## **Power of Attorney** and Declaration of Representative

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only
Received by:
lame

Part	,							
	<b>Caution:</b> A separate Form 2848 must be completed for a for any purpose other than representation before the IRS.	each taxp	ayer. Form 2848 Will	not be no	nored	Function Date		
1	Taxpayer information. Taxpayer must sign and date this form on page	2. line 7.				Date		/
- Marcus		_,	Taxpayer identificatio	n number(s	)			
1600 S	Palmetto Ave, #114				) 1-5064			
Daytona	a Beach, FL 32119		Daytime telephone no		-T	ımber (if a <sub>l</sub>	pplica	ble)
			,		14.1			
2	Representative(s) must sign and date this form on page 2, Part II.							
David	Collins, Enrolled Agent		CAF No.	0315	-54449R			
	coee St., #64		PTINP03013529					
Chatta	nooga, TN 37363	Telephone No. (423) 482-9737						
			Fax No.	(423)	558-3274			
Check i	f to be sent copies of notices and communications	Chec	k if new: Address	•			Fax No	). <u> </u>
			CAF No.					
			PTIN					
			Telephone No.					
Chack i	f to be sent copies of notices and communications	Chor	Fax No. k if new: Address	Tolopho	no No 🖂		ax No	П
CHECKI	to be sent copies of notices and communications	Cried	CAF No.				<u> </u>	. Ш
		Telephone No.						
		Fax No.						
(Note:	RS sends notices and communications to only two representatives.)	Chec	k if new: Address				ax No	. 🗆
	•			•				
		CAF No. PTIN						
		Telephone No.						
(Note: I	RS sends notices and communications to only two representatives.)	Chec	k if new: Address 🗌				ax No.	
to repre	sent the taxpayer before the Internal Revenue Service and perform the fo	ollowing a	cts:					
3								
	Acts authorized (you are required to complete line 3). Except for the							
	confidential tax information and to perform acts I can perform with re	•			•			
	have the authority to sign any agreements, consents, or similar documents	nts (see ins	tructions for line 5a for a	uthorizing	a represen	ative to sig	gn a re	eturn).
	scription of Matter (Income, Employment, Payroll, Excise, Estate, Gift,		Tax Form Number		Year(s) or	Period(s) (	(if app	licable)
Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)			(1040, 941, 720, etc.) (if applicable)		(s	(see instructions)		
Incom	e / Separate Assessment	1040	) (MFT 30) / 1040 (MFT	31)	200	00 through	h 202	<u> </u>
	-		. ( 1 2 2), 1 2 10 ( 1	- 1,		, <u></u>		-
Civil Po	enalty		N/A		200	00 through	h 202	6
					1st,	2nd,3rd,4	th Qtı	ʻs.
Shared	Responsibility Payments		MFT 35		201	13 throug	h 202	6
4	Specific use not recorded on the Centralized Authorization File (Co							check
	this box. See <i>Line 4. Specific Use Not Recorded on CAF</i> in the instructions .							<u> </u>
5a	Additional acts authorized. In addition to the acts listed on line 3 above				the follow	ing acts (s	ee ins	tructions
	for line 5a for more information):  Access my IRS records via an Intermediate Service Provider;							
	☐ Authorize disclosure to third parties; ✓ Substitute or add	representa	tive(s); Sign a	return; 🚐				
	ε							
	,							
	Other acts authorized:							

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b			se negotiate any check (including directing or accepting resentative(s) or any firm or other entity with whom the				
	representative(s) is (are) associated) issued by the	e 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			natically revokes all earlier power(s) of attorney on file form. If you <b>do not</b> want to revoke a prior power of				
	YOU MUST ATTACH A COPY OF ANY POV	VER OF ATTORNEY YOU WANT TO REMA	IN IN EFFECT.				
7	even if they are appointing the same representa	ative(s). If signed by a corporate officer, partner or, receiver, administrator, trustee, or individual	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 FATTORNEY TO THE TAXPAYER.				
Ma	rais Collier	2/13/2024					
	Signature	Date	Title (if applicable)				
Mar	cus Collier						
	Print name		xpayer from line 1 if other than individual				
Part	II Declaration of Representative						
Under	penalties of perjury, by my signature below I decla	are that:					
l am r	ot currently suspended or disbarred from practice	, or ineligible for practice, before the Internal Re	evenue Service;				
l am s	ubject to regulations in Circular 230 (31 CFR, Subtit	le A, Part 10), as amended, governing practice be	efore the Internal Revenue Service;				
l am a	uthorized to represent the taxpayer identified in P	art I for the matter(s) specified there; and					
l am c	ne of the following:						
<b>a</b> At	torney—a member in good standing of the bar of	the highest court of the jurisdiction shown belo	w.				
<b>b</b> Ce	ertified Public Accountant—a holder of an active lie	cense to practice as a certified public accountant	t 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)).
  - FIF 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 ( <b>a-r</b> ).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
С	Federal (IRS)	00150946-EA	Po	02/13/2024