Form 2848 (Rev. 1-2021)

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	with the Internal Revenue Service for the sa attorney, check here		patically revokes all earlier power(s) of attorney on file form. If you do not want to revoke a prior power of the form of t			
7	Taxpayer declaration and signature. If a ta even if they are appointing the same repress (or designated individual, if applicable), execute this form on behalf of the taxpayer	ex matter concerns a year in which a joint return was entative(s). If signed by a corporate officer, partner, cutor, receiver, administrator, trustee, or individual controls.	filed, each spouse must file a separate power of attorney guardian, tax matters partner, partnership representative ther than the taxpayer, I certify I have the legal authority			
) PH	2/24/2024				
/-	Signature	Date	Title (if applicable)			
Kev	in Harry					
	Print name		payer from line 1 if other than individual			
Part	II Declaration of Representative	ve				
Under	penalties of perjury, by my signature below I d	eclare that:				
l am n	ot currently suspended or disbarred from prac	tice, or ineligible for practice, before the Internal Rev	enue Service;			
l am s	ubject to regulations in Circular 230 (31 CFR, Su	btitle A, Part 10), as amended, governing practice bef	ore the Internal Revenue Service;			
l am a	uthorized to represent the taxpayer identified	in Part I for the matter(s) specified there; and				
l am c	one of the following:					
a At	torney—a member in good standing of the ba	r of the highest court of the jurisdiction shown below	I.			
b Ce	ertified Public Accountant—a holder of an activ	ve license to practice as a certified public accountant	in the jurisdiction shown below.			
c En	rolled Agent—enrolled as an agent by the IRS	per the requirements of Circular 230.				
d Of	ficer—a bona fide officer of the taxpayer organ	nization.				
e Fu	ll-Time Employee—a full-time employee of the	e taxpayer.				
f Fa	mily Member—a member of the taxpayer's imme	ediate family (spouse, parent, child, grandparent, grand	child, step-parent, step-child, brother, or sister).			
g En	rolled 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 (α–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date