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2848
 (March 2004)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by

Name

Telephone

Function

Date / /

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS

Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9

Taxpayer name(s) and address

Education and Research Consortium
 One North Pack Square
 Asheville NC 28801

419

Social security number(s)

Employer identification
number

56-2150550

Daytime telephone number

828-281-1954

Plan number (if applicable)

I hereby appoint(s) the following representative(s) as attorney(s)-in-fact

2 Representative(s) must sign and date this form on page 2, Part II

Name and address

Darren M. Waugh
 27 West Henderson Street
 Marion NC 28752

CAF No 0300-37857R

Telephone No 828-652-1600

Fax No 828-652-1622

Check if new Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No

Telephone No

Fax No

Check if new Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No

Telephone No

Fax No

Check if new Address ☐ Telephone No ☐ Fax No ☐

I represent the taxpayer(s) before the Internal Revenue Service for the following tax matters

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Exempt	990	9/30/2008

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

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below

Name of representative to receive refund check(s) ►

Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2

a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐

b If you do not want any notices or communications sent to your representative(s), check this box ☐

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 tax matters and years or periods covered by this document. 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.

Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

 Signature John C. Hunter Print Name	3/15/11 Date ☐ ☐ ☐ ☐ PIN Number	Executive Director Title (if applicable) Education and Research Consortium Print name of taxpayer from line 1 if other than individual
Signature Print Name	Date ☐ ☐ ☐ ☐ PIN Number	Title (if applicable)

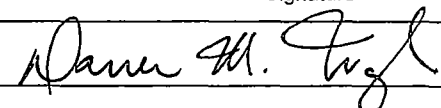
Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic program, see the instructions for Part II.

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax 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-duly qualified to practice as a certified public accountant in the jurisdiction shown below
 - c Enrolled Agent-enrolled as an agent under the requirements of Treasury Department Circular No. 230
 - d Officer-a bona fide officer of the taxpayer's organization
 - e Full-Time Employee-a full-time employee of the taxpayer
 - f Family Member-a member of the taxpayer's immediate family (i.e., spouse, parent, 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 Service is limited by section 10 3(d) of Treasury Department Circular No. 230)
 - h Unenrolled Return Preparer-the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10 7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions

Designation-Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
b	North Carolina		3/15/11

0425876267
Feb. 22, 2011 LTR 2698C 0 R
56-2150550 200809 67
00018634

EDUCATION AND RESEARCH CONSORTIUM
1 NORTH PACK SQ STE 419
ASHEVILLE NC 28801

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

John C. Hunter

Signature of officer or trustee

3/15/2011
Date

Executive Director

Title