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Form **2848**
(Rev June 2008)
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.*

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

Taxpayer name(s) and address	Social security number(s)	Employer identification number
SIMON ESTES IOWA EDUCATIONAL FOUNDATION		42-1525276
210 NE DELAWARE AVENUE		Plan number (if applicable)
ANKENY, IA 50021	Daytime telephone number (515) 418-7703	

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	CAF No / Telephone No / Fax No / Check if new
MICHAEL R. SHARP, CPA 110 SE GRANT ST., SUITE 106 ANKENY, IA 50021	CAF No 4005-72602R Telephone No (515) 965-6995 Fax No (515) 963-3367 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 ☐

to 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)
INCOME, CIVIL PENALTY	990	2008-2010

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 or add additional representatives, 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** in the instructions An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230) An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner)

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) ► _____

7 **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 ► ☐

8 **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.

9 **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	Date	Title (if applicable)
	3/28/2011	SEC., TREASURER

Print Name	Pin Number	Print name of taxpayer from line 1 if other than individual
PAUL FERRONE		SIMON ESTES IOWA EDUCATIONAL FOUNDATION

Signature	Date	Title (if applicable)

Print Name	Pin Number

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 (levels k and l), 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 Circular 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 Circular 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 (for example 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 Internal Revenue Service is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer — the authority to practice before the Internal Revenue Service is limited by Circular 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** in the instructions.

k Student Attorney — student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.

l Student CPA — student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.

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 SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.**

See the Part II instructions

Designation — Insert above letter (a - r)	Jurisdiction (state) or identification	Signature	Date
b	IA3685	Michael Sharp	3/28/11

0425874015
July 07, 2011 LTR 2695C 3 R
42-1525276 200812 67 1
00026905

SIMON ESTES IOWA EDUCATIONAL
FOUNDATION
% MICHAEL R SHARP
110 SE GRANT ST STE 106
ANKENY IA 50021-3143

1542

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.

Michael Sharp
Signature of officer or trustee

7/11/2011
Date

POA
Title