

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____

▶ See the separate instructions.

Part I Power of Attorney (Please type or print.)

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

Taxpayer name(s) and address The Pennsylvania Higher Education Foundation, Inc. Suite 310, 208 North Third Street P.O. Box 12090 Harrisburg, PA 17108-2090	Social security number(s) _____ Daytime telephone number (610) 478-2155	Employer identification number _____ Applied For Plan number (if applicable) _____
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hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

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

Name and address Richard S. Caputo, Esquire Stevens & Lee, 111 North Sixth Street Reading, PA 19601	CAF No. <u>None</u> Telephone No. <u>610-478-2155</u> Fax No. <u>610-988-0840</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address Jay R. Wagner Stevens & Lee, 111 North Sixth Street Reading, PA 19601	CAF No. _____ Telephone No. <u>610-478-2109</u> Fax No. <u>610-988-0848</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address _____	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

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.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Income, Employment, Excise	1023, 990, SS-4	2001 and 2002

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 instruction 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 unless specifically added below, or the power to sign certain returns (see instruction for Line 5 — Acts authorized).

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

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

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) ▶ _____

For Paperwork Reduction and Privacy Act Notice, see the separate instructions.

**User Fee for Exempt Organization
 Determination Letter Request**

▶ **Attach this form to determination letter application.
 (Form 8718 is NOT a determination letter application.)**

For IRS Use Only

Control number _____
 Amount paid _____
 User fee screener _____

1 Name of organization The Pennsylvania Higher Education Foundation, Inc.	2 Employer Identification Number Applied For
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Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request	Fee
a <input type="checkbox"/> Initial request for a determination letter for:	
<ul style="list-style-type: none"> • An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or • A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years . . . ▶ \$150 	
Note: If you checked box 3a, you must complete the Certification below.	

Certification

I certify that the annual gross receipts of _____
name of organization
 have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ _____ Title ▶ _____

b <input checked="" type="checkbox"/> Initial request for a determination letter for:	
<ul style="list-style-type: none"> • An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or • A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ \$500 	
c <input type="checkbox"/> Group exemption letters ▶	\$500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 98-8, 1998-1, I.R.B. 225.

Check the box on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:
 Internal Revenue Service
 P.O. Box 192
 Covington, KY 41012-0192
 If you are using express mail or a delivery service, send the application and Form 8718 to:
 Internal Revenue Service
 201 West Rivercenter Blvd.
 Attn: Extracting Stop 312
 Covington, KY 41011

Attach Check or Money Order Here

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service

(See instructions.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

The Pennsylvania Higher Education Foundation, Inc.
(Exact legal name of organization as shown in organizing document)

Suite 310, 208 North Third Street, P.O. Box 12090, Harrisburg, PA 17108-2090
(Number, street, city or town, state, and ZIP code)

} and the
District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

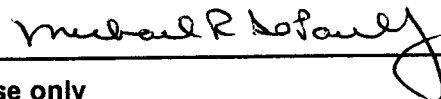
However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year May 31, 2002
(Month, day, and year)

Name of organization (as shown in organizing document)

The Pennsylvania Higher Education Foundation, Inc.

Officer or trustee having authority to sign

Signature ► 

Date

Michael R. DePaul

Type or print name and title
President

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

By ►

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

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However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year May 31, 2002
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
<u>The Pennsylvania Higher Education Foundation, Inc.</u>	<u>Michael R. DePaul</u>
Officer or trustee having authority to sign	Type or print name and title
Signature ► <u><i>Michael R DePaul</i></u>	<u>President</u>
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.