Form **2848**

(Rev. July 2014) Department of the Treasury Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function

for any purpose other than representation before the inte.		Date / /
1 Taxpayer information. Taxpayer must sign and date this form on	page 2, line 7.	<u> </u>
Taxpayer name and address Jay Hill	Taxpayer identification number(s 218-90-0990	;)
34179 Tony Terrace Fremont, CA 94555	Daytime telephone number (650) 930-0592	Plan number (if applicable)
hereby appoints 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. 0306-70574R	
HYUNG J. PARK - OPTIMA TAX RELIEF, LLC	PTIN	
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965-3	3192
SANTA ANA, CA 92704	Fax No. 714-408-1359	
Check if to be sent copies of notices and communications	Check if new: Address Telephone	
Name and address	CAF No. 0310-89109R	
SOHRAB IZADI - OPTIMA TAX RELIEF, LLC	PTIN	
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965-	3192
SANTA ANA, CA 92704	Fax No. 714-242-9307	
Check if to be sent copies of notices and communications	Check if new: Address Telephone	e No. Fax No.
Name and address		
BLESSEY T. KURIEN - OPTIMA TAX RELIEF, LLC	PTIN	
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965-3	192
SANTA ANA, CA 92704	Fax No. 714-242-9980 Check if new: Address Telephone	 e No. ☐ Fax No. ☐
(Note. IRS sends notices and communications to only two representatives.)	CAF No. 0310-91886R	
Name and address PHILIP H. HWANG - OPTIMA TAX RELIEF, LLC		
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965-	 3192
SANTA ANA, CA 92704	Fax No. 714-242-9789	
(Note. IRS sends notices and communications to only two representatives.)	Check if new: Address Telephone	e No. 🗌 💮 Fax No. 🗌
to represent the taxpayer before the Internal Revenue Service and perform		
3 Acts authorized (you are required to complete this line 3). With the excep inspect my confidential tax information and to perform acts that I can perforr shall have the authority to sign any agreements, consents, or similar docume	n with respect to the tax matters described below.	For example, my representative(s)
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number Y (1040, 941, 720, etc.) (if applicable)	ear(s) or Period(s) (if applicable) (see instructions)
INCOME	1040, 1099's, W-2's	990 THROUGH 2014
CIVIL PENALTY	N/A Q	1,Q2,Q3,Q4 1990-2014
4 Specific use not recorded on Centralized Authorization File (Concheck this box. See the instructions for Line 4. Specific Use Not File (Concheck this box.)		
5a Additional acts authorized. In addition to the acts listed on line 3 instructions for line 5a for more information):	above, I authorize my representative(s) to p	erform the following acts (see
Authorize disclosure to third parties; Substitute or add re	epresentative(s);	
Other acts authorized:		

Form 2848 (Rev. 7-2014) 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 specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): 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 matters and years or periods covered by this document. If you do not want YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. Signature Date Title (if applicable) Jay Hill Print Name Print name of taxpayer from line 1 if other than individual Part II **Declaration of Representative** Under penalties of perjury, by my signature below I declare that: • I am not currently suspended or disbarred from practice before the Internal Revenue Service; • I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer identified in Part I for the 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 by the Internal Revenue Service 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 taxpaver. Family Member — a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, stepchild, 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 - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h). i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i). k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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. See the instructions for Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information. Bar, license, certification, Licensing jurisdiction

Designation — Insert above letter (a-r)	(state) or other licensing authority (if applicable)	registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
С	EA	93604	2-1-8	
Α	CA	293442	450	
С	EA	115198	Blesser	
Α	CA	297759	Dhilip Junag	
		•	Form 2 8	848 (Rev. 7-2014

(Rev. July 2014) Department of the Treasury Internal Revenue Service

Part I

Power of Attorney and Declaration of Representative

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848. **Power of Attorney**

OMB No. 1545-0150 For IRS Use Only Received by: Name Telephone

Caution: A separate Form 2848 must be completed for for any purpose other than representation before the IRS		onored	Function _ Date		
1 Taxpayer information. Taxpayer must sign and date this form on			Date		
Taxpayer name and address Jay Hill	Taxpayer identification numb 218-90-0990	er(s)			
34179 Tony Terrace Fremont, CA 94555	Daytime telephone number (650) 930-0592	Plan n	umber (if ap	plicabl	le)
hereby appoints the following representative(s) as attorney(s)-in-fact:	1 2				
2 Representative(s) must sign and date this form on page 2, Part II.					
Name and address	CAF No. 0309-24527F	<u> </u>			
JUSTIN CLEMENT - OPTIMA TAX RELIEF, LLC	PTIN P0136064			-	
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-96				
SANTA ANA, CA. 92704	Fax No. 714-242-173			-:	_
Check if to be sent copies of notices and communications		one No. 🔝	Fax	No. L	
Name and address	CAF No. 0310-06148 I	₹		-	
ANASHEH AKOPIAN - OPTIMA TAX RELIEF, LLC	PTIN			-	
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-96			-	
SANTA ANA, CA. 92704	Fax No. 714-242-990	<u></u>		 N- [7
Check if to be sent copies of notices and communications	- · · ·	one No. 🔲	Fax	No	
Name and address	CAF No. 0310-51265				
STEPHEN J. HONDA - OPTIMA TAX RELIEF, LLC	PTIN	-2102		-	
3100 S. HARBOR BLVD., STE 250 SANTA ANA, CA. 92704	Telephone No. 800-965 Fax No. 714-242-188				
(Note. IRS sends notices and communications to only two representatives.)		one No. \square	Fav	- No. □	٦
	CAF No. 0310-05151		I ax	NO.	
Name and address ALINA YURYEVA - OPTIMA TAX RELIEF, LLC	PTIN P01523705				
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-96	5-3192		-	
SANTA ANA, CA. 92704	Fax No. 714-409-323				
(Note. IRS sends notices and communications to only two representatives.)		one No.	Fax	No.	٦
to represent the taxpayer before the Internal Revenue Service and perform		<u> </u>			
3 Acts authorized (you are required to complete this line 3). With the except	<u> </u>	mv represer	ntative(s) to re	ceive ar	nd
inspect my confidential tax information and to perform acts that I can perform					
shall have the authority to sign any agreements, consents, or similar docume					. ,
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)		Period(s) (if ee instructio		able)
INCOME	1040, 1099's, W-2's	1990 T	HROUC	3H 2	014
	, ,				
CIVIL PENALTY	N/A	Q1,Q2,0	Q3,Q4 19	990-2	2014
4 Specific use not recorded on Centralized Authorization File (Control of the Control of the					\F, ▶ <u></u>
5a Additional acts authorized. In addition to the acts listed on line 3 instructions for line 5a for more information):	above, I authorize my representative(s) to	o perform th	ne following	acts (s	ee
☐ Authorize disclosure to third parties; ☐ Substitute or add r	epresentative(s); Sign a return;				
Other acts authorized:					

Form 2848 (Rev. 7-2014) 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 specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): 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 matters and years or periods covered by this document. If you do not want YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. Signature Date Title (if applicable) lav Hill Print Name Print name of taxpayer from line 1 if other than individual Part II **Declaration of Representative** Under penalties of perjury, by my signature below I declare that: • I am not currently suspended or disbarred from practice before the Internal Revenue Service; • I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer identified in Part I for the 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 by the Internal Revenue Service 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 taxpaver. Family Member — a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, stepchild, 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 - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h). i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i). k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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. See the instructions for Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
Α	CA	272599	Justin G Commat	
Α	CA	276243	andelli	
Α	CA	279492	Stephen J. Honda	
С	EA	109691	House	
			Form	2848 (Rev. 7-2014)

Form **2848**

(Rev. July 2014) Department of the Treasury Internal Revenue Service

Power of Attorney and Declaration of Representative

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Part I Power of Attorney

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OMB No. 1545-0150

For IRS Use Only
Received by:

Name
Telephone
Function
Date / /

					Duic / /	
1	Taxpayer information. Taxpayer must sign and date this form on	page 2, line	7.			
Taxpay Jay F	er name and address IiII			ntification number 0-0990	er(s)	
34179	9 Tony Terrace		Daytime telep	hone number	Plan number (if applicable)	
	ont, CA 94555		(650) 930	-0592		
	appoints the following representative(s) as attorney(s)-in-fact:					
2	Representative(s) must sign and date this form on page 2, Part II.					
	and address			0309-37583R	<u> </u>	
	LTON FONG - OPTIMA TAX RELIEF, LLC		PTIN		5-3192	
	S. HARBOR BLVD., STE 250					
	TA ANA, CA. 92704	Obsals if		714-598-337		
	if to be sent copies of notices and communications	Check if	new: Address		one No. Fax No.	
	and address			0309-83706F	X	
	DY HAMPTON - OPTIMA TAX RELIEF, LLC			1284292	E 2402	
	S. HARBOR BLVD., STE 250			No. 800-96 714-766-844	5-3192 1	
	ΓA ANA, CA. 92704 if to be sent copies of notices and communications ✓	Chook if	new: Address		one No.	
	-	Checkii				
	and address IY WEI - OPTIMA TAX RELIEF, LLC			0310-06063F		
	S. HARBOR BLVD., STE 250		Tolophono	No. 800-06	5-3192	
	73. HARBOR BEVD., 31E 230 ΓΑ ΑΝΑ, CA. 92704			714-242-704		
	RS sends notices and communications to only two representatives.)	Check if	new: Address		one No. Fax No.	
	• • •	OHOOKII		0309-99730F		
	and address M. LE - OPTIMA TAX RELIEF, LLC					
	S. HARBOR BLVD., STE 250	Telephone No. 800-965-3192				
	TA ANA, CA. 92704		Fax No	714-242-746	2	
	RS sends notices and communications to only two representatives.)	Check if	new: Address		one No.	
	esent the taxpayer before the Internal Revenue Service and perform	the following	ng acts:	_ _		
3	Acts authorized (you are required to complete this line 3). With the excep		· ·	line 5b, I authorize	e my representative(s) to receive and	
	inspect my confidential tax information and to perform acts that I can perform					
	shall have the authority to sign any agreements, consents, or similar docume	ents (see insti	ructions for line	5a for authorizing	a representative to sign a return).	
Prac	otion of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, stitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility ayment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)		Tax Form Nui 41, 720, etc.)	mber (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)	
	INCOME	1040,	, 1099's	s, W-2's	1990 THROUGH 2014	
	CIVIL PENALTY		N/A		Q1,Q2,Q3,Q4 1990-2014	
4	Specific use not recorded on Centralized Authorization File (Cocheck this box. See the instructions for Line 4. Specific Use Not Fig. 1)					
5a	Additional acts authorized. In addition to the acts listed on line 3 instructions for line 5a for more information):					
	Authorize disclosure to third parties; Substitute or add re	epresentati	ve(s); Sig	n a return;		
	Other acts authorized:					

Form 2848 (Rev. 7-2014) 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 specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): 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 matters and years or periods covered by this document. If you do not want YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. 02/06/2015 Signature Date Title (if applicable) lav Hill Print Name Print name of taxpayer from line 1 if other than individual Part II **Declaration of Representative** Under penalties of perjury, by my signature below I declare that: • I am not currently suspended or disbarred from practice before the Internal Revenue Service; • I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer identified in Part I for the 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 by the Internal Revenue Service 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 taxpaver. Family Member — a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, stepchild, 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 - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h). i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i). k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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. See the instructions for Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation — Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
С	EA	95236	5.1	
С	EA	100399	Brod Hand	
Α	CA	269336	1-19-	
С	EA	97276	famile	
			Form 28	348 (Rev. 7-2014)

(Rev. July 2014) Department of the Treasury Internal Revenue Service

Part I

Power of Attorney and Declaration of Representative

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848. **Power of Attorney**

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored

OMB No. 1545-0150 For IRS Use Only Received by: Name Telephone _ Function_

	for any purpose other than representation before the IRS.			Dat	е	/ /
1	Taxpayer information. Taxpayer must sign and date this form on	page 2, line 7.				
Taxpay Jay F	yer name and address	Taxpayer identifice 218-90-0		r(s)		
	9 Tony Terrace ont, CA 94555	Daytime telephon (650) 930-059		Plan numbe	r (if appl	icable)
	appoints the following representative(s) as attorney(s)-in-fact:	(000) 000 00				
2	Representative(s) must sign and date this form on page 2, Part II.					
	and address	CAF No. 030	0.92476D			
	VEN YONAN - OPTIMA TAX RELIEF, LLC		19-02470N			
	S. HARBOR BLVD., STE 250	PTIN	900 065	2102		
	TA ANA, CA. 92704	Telephone No.				
	if to be sent copies of notices and communications	Fax No. <u>714</u> Check if new: Address ☐		ne No. 🗌	Fax N	
	 _					0
	and address P.VIII. ALOROS ORTIMA TAY RELIES I.I.C.					
	B VILLALOBOS - OPTIMA TAX RELIEF, LLC	PIIN	000 005			
	S. HARBOR BLVD., STE 250 TA ANA, CA. 92704	Fax No. 71 4		-3192		
	<u> </u>	Check if new: Address		<u></u>	Fax N	
	-		<u>'</u>	ne No.	rax N	0
	and address	CAF No. 03 1	10-3/3/6R			
	EH AKOPIAN - OPTIMA TAX RELIEF, LLC	PTIN	900 OCE	2402		
	S. HARBOR BLVD., STE 250	Telephone No.				
	TA ANA, CA. 92704	Fax No. 714 Check if new: Address			Fax N	
	IRS sends notices and communications to only two representatives.)	CAF No. 03 1		ne No.	rax N	0
	and address					
	HRAPHAN ROYSTON - OPTIMA TAX RELIEF, LLC	PTIN P0163	2491	2402		
	S. HARBOR BLVD., STE 250	Telephone No.	000-900	-3192		
	ΓA ANA, CA. 92704	Fax No. 712	1-460-8767	<u></u>		
	IRS sends notices and communications to only two representatives.)	Check if new: Address	reiepno	ne No. 🔲	Fax N	0
•	esent the taxpayer before the Internal Revenue Service and perform	ŭ	Eb. Las Das Zas a		-> 1	Same
3	Acts authorized (you are required to complete this line 3). With the exception and to perform eath that I can perform		•		,	
	inspect my confidential tax information and to perform acts that I can perform shall have the authority to sign any agreements, consents, or similar documents.					
		ints (see instructions for line sairc	authorizing a	representative to s	sign a reli	urri).
Pra	ption of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, ctitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Numbe (1040, 941, 720, etc.) (if ap		Year(s) or Perio (see ins	d(s) (if a tructions	
	INCOME	1040, 1099's,	W-2's	1990 THR	OUG	H 2014
	CIVIL PENALTY	N/A	C	Q1,Q2,Q3,0	Q4 199	90-2014
4	Specific use not recorded on Centralized Authorization File (Control of the Control of the Contr					
5a	Additional acts authorized. In addition to the acts listed on line 3 instructions for line 5a for more information):	above, I authorize my repres	entative(s) to	perform the foll	owing a	cts (see
	Authorize disclosure to third parties; Substitute or add r	epresentative(s); Sign a r	return;			
	Other acts authorized:					

Form 2848 (Rev. 7-2014) 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 specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): 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 matters and years or periods covered by this document. If you do not want YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. 02/06/2015 Signature Title (if applicable) lay Hill Print name of taxpayer from line 1 if other than individual Print Name **Declaration of Representative** Part II Under penalties of perjury, by my signature below I declare that: • I am not currently suspended or disbarred from practice before the Internal Revenue Service; • I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer identified in Part I for the 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 by the Internal Revenue Service 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. Family Member — a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, stepchild, 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 - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h). i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i). k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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. See the instructions for Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information. Bar, license, certification, Licensing jurisdiction Designationregistration, or enrollment (state) or other Insert above Signature Date number (if applicable). licensing authority letter (a-r) See instructions for Part II for (if applicable) more information. 243055 CA

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(Rev. July 2014) Department of the Treasury Internal Revenue Service

Power of Attorney

Part I

Power of Attorney and Declaration of Representative

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

OMB No. 1545-0150 For IRS Use Only

Received by:

Name Telephone

Caution: A separate Form 2848 must be completed for	, ,	nored Function
for any purpose other than representation before the IRS		Date / /
Taxpayer information. Taxpayer must sign and date this form or		
Taxpayer name and address Jay Hill	Taxpayer identification numbe 218-90-0990	r(s)
34179 Tony Terrace Fremont, CA 94555	Daytime telephone number (650) 930-0592	Plan number (if applicable)
hereby appoints the following representative(s) as attorney(s)-in-fact:	-	
2 Representative(s) must sign and date this form on page 2, Part I	l.	
Name and address	CAF No. Pending Ass	ignment
SAMIERA SALIBA - OPTIMA TAX RELIEF, LLC	PTIN	
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965	-3192
SANTA ANA, CA 92704	Fax No. 714-242-979 ;	
Check if to be sent copies of notices and communications		one No.
Name and address	CAF No. 0310-49960F	<u> </u>
CHING SAU - OPTIMA TAX RELIEF, LLC	PTIN P00971481	-
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965	-3192
SANTA ANA, CA. 92704	Fax No. 714-242-9804	
Check if to be sent copies of notices and communications	Check if new: Address Telepho	one No. Fax No.
Name and address	CAF No. Pending Ass	ignment
DANIEL WRIGHT - OPTIMA TAX RELIEF, LLC	PTIN P01518639	0400
3100 S. HARBOR BLVD., STE 250	Telephone No. 800-965	
SANTA ANA, CA 92704	Fax No. 714-242-9748	
(Note. IRS sends notices and communications to only two representatives.)	Check if new: Address Telepho	•
Name and address	CAF No.	
	PTIN	
	Telephone No.	
(Note 150 contact the contact contact to the contact c		one No.
Note. IRS sends notices and communications to only two representatives.) to represent the taxpayer before the Internal Revenue Service and perform	· · · · · · · · · · · · · · · · · · ·	one No. Fax No.
3 Acts authorized (you are required to complete this line 3). With the exce inspect my confidential tax information and to perform acts that I can perfo shall have the authority to sign any agreements, consents, or similar docum	ption of the acts described in line 5b, I authorize rm with respect to the tax matters described belo tents (see instructions for line 5a for authorizing a	w. For example, my representative(s)
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	1040, 1099's, W-2's	1990 THROUGH 2014
CIVIL PENALTY	N/A	Q1,Q2,Q3,Q4 1990-2014
4 Specific use not recorded on Centralized Authorization File (check this box. See the instructions for Line 4. Specific Use Not		
 5a Additional acts authorized. In addition to the acts listed on line 3 instructions for line 5a for more information): Authorize disclosure to third parties; Substitute or add 	above, I authorize my representative(s) to representative(s);	perform the following acts (see

Other acts authorized:

Form 2848 (Rev. 7-2014) 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 specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): 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 matters and years or periods covered by this document. If you do not want YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). 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 COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. 02/06/2015 Signature Date Title (if applicable) Jay Hill Print Name Print name of taxpayer from line 1 if other than individual Part II **Declaration of Representative** Under penalties of perjury, by my signature below I declare that: I am not currently suspended or disbarred from practice before the Internal Revenue Service; • I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer identified in Part I for the 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 by the Internal Revenue Service 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. Family Member — a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, stepchild, 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 - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h). i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i). k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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. See the instructions for Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information. Bar, license, certification, Licensing jurisdiction Designationregistration, or enrollment (state) or other Date Insert above number (if applicable). Signature licensing authority letter (a-r) See instructions for Part II for (if applicable) more information. 297605 CA FΔ 96641

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(Rev. October 2012)

Department of the Treasury

Tax Information Authorization

▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821. ▶ Do not sign this form unless all applicable lines have been completed.

OMB No. 1545-1165				
For IRS Use Only				
Received by:				
Name				
Telephone				
Function				
_				

Internal Revenue Service To reque	est a copy or transcript of your tax re	eturn, use	Form 4506, 4506-T, or 45	Date		
1 Taxpayer information. Taxpa	ayer must sign and date this form	on line 7.		•		
Taxpayer name and address (type or print)			Taxpayer identification numb	per(s)		
Jay Hill			218-90-0990			
34179 Tony Terrace			Daytime telephone number	Plan number (if applicable)	i	
Fremont, CA 94555			(650) 930-0592			
	ne more than one appointee, attac					
Name and address		CAF No	o. 0310	-51050R		
OPTIMA TAX RELIEF, LLC		PTIN				
3100 S. HARBOR BLVD., STE 250		1	one No. 800-53 6			
SANTA ANA, CA. 92704		Fax No		<u></u>		
0 T				elephone No. L Fax N		
	s authorized to inspect and/or recordence request copies of tax returns.	eive conti			n this	
(a) Type of Tax	(b)		(c)	(d)		
(Income, Employment, Payroll, Excise, Esta Gift, Civil Penalty, etc.) (see instructions			Year(s) or Period(s) ne instructions for line 3)	Specific Tax Matters (see	instr.)	
INCOME CIVIL PENALT	Y 1040, 1099's, W-2's	1990	THROUGH 2014	NOT APPLICAL	3LE	
		1				
	on Centralized Authorization File eck this box. See the instructions.				ic ▶ □	
5 Disclosure of tax information	n (you must check a box on line 5	a or 5b u	nless the box on line 4 i	s checked):		
a If you want copies of tax into basis, check this box	formation, notices, and other writ			e appointee on an ongoir	ng ▶ ∠	
,	per receive forms, publications and	other rel		notices.		
	of notices or communications ser				▶ □	
authorizations for the same to	information authorizations. This ax matters you listed on line 3 aboution authorization, you must attaction.	ve unless	you checked the box of	on line 4. If you do not wa	nt	
To revoke this tax information	authorization, see the instructions	S.				
	ned by a corporate officer, partner, I certify that I have the authority to e.					
▶ IF NOT SIGNED AND DAT	ED, THIS TAX INFORMATION A	UTHORIZ	ATION WILL BE RETU	IRNED.		
► DO NOT SIGN THIS FORM	M IF IT IS BLANK OR INCOMPLE	TF				
Joy Hill	III II IO BEANN ON INGOINI EE		I	02/06/2015		
Signature			n-		_	
Signature Jay Hill			Da	ii G		
Print Name			Title	e (if applicable)	_	
	PIN number for electronic signature					

8821

(Rev. October 2012)

Department of the Treasury Internal Revenue Service

Tax Information Authorization

▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821.
 ▶ Do not sign this form unless all applicable lines have been completed.

► Do not sign this form unless all applicable lines have been completed.

To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

OMB No. 1545-1165

For IRS Use Only
Received by:
Name
Telephone
Function

nternal Revenue Service	t a copy or transcript of your tax re	turn, us	FOIII 4506, 4506-1, OF 45	UO I -EZ.	Date	
1 Taxpayer information. Taxpay	er must sign and date this form o	n line 7				
Taxpayer name and address (type or print)			Taxpayer identification numb	er(s)		
Jay Hill			218-90-0990			
34179 Tony Terrace			Daytime telephone number	Plan nu	mber (if applicable)	
Fremont, CA 94555			(650) 930-0592			
2 Appointee. If you wish to name	more than one appointee, attach					
Name and address		1	o. 0308-84051R			
SARAH ANN P. MACAPOBRE -	•		P01392272			
3100 S. HARBOR BLVD., STE 2	.50	1	one No. 800-536-0734			
SANTA ANA, CA 92704		ł	714-6165265			
2. Tay matters. The enneinted in				elephone N		
3 Tax matters. The appointee is line. Do not use Form 8821 to re	equest copies of tax returns.	eive con		or the tax n		tnis
(a) Type of Tax	(b) Tax Form Number		(c) Year(s) or Period(s)	Specific 7	(d) Fax Matters (see ins	ctr \
(Income, Employment, Payroll, Excise, Estate	(1040, 941, 720, etc.)	(see	the instructions for line 3)	Specific i	ax iviatiers (see ins	3u.)
Gift, Civil Penalty, etc.) (see instructions)		,	<u> </u>	NOT 4		
INCOME CIVIL PENALTY	1040, 1099's, W-2's	1990	THROUGH 2014	NOIA	APPLICAB	ᄕ
		ı				
4 Specific use not recorded on	Centralized Authorization File	(CAF)	If the tax information au	thorization	is for a specific	
	k this box. See the instructions. I					
5 Disclosure of tax information	(you must check a box on line 5a	a or 5b ı	unless the box on line 4 is	s checked):	•	
alf you want copies of tax info	mation, notices, and other writt	en com	munications sent to the	appointee	on an ongoing	
basis, check this box						
	receive forms, publications and					
b If you do not want any copies o	f notices or communications sent	t to you	appointee, check this b	ox	•	Ш
6 Potentian/revention of tax in	oformation authorizations. This	tay info	rmation authorization aut	tomotically	rovolcoo all prior	
6 Retention/revocation of tax in authorizations for the same tax	matters you listed on line 3 abov					
	on authorization, you must attach					
and check this box					•	
To revoke this tax information a	uthorization, see the instructions					
7 Signature of taxpayer. If signe	d by a corporate officer, partner,	guardia	n, executor, receiver, adı	ministrator,	trustee, or	
party other than the taxpayer, I	certify that I have the authority to					
periods shown on line 3 above.						
► IF NOT SIGNED AND DATE	D, THIS TAX INFORMATION AU	JTHORI	ZATION WILL BE RETU	RNED.		
▶ DO NOT SIGN THIS FORM	IF IT IS BLANK OR INCOMPLET	r F				
9 11:00	i i io beaut on itoomi ee			00/06/	0045	
Joy Till			(02/06/2	2015	
Signature			Dat	 :e		
Jay Hill						
Print Name			Titlo	(if applicable)		
riiit ivanie			Title	(п аррпсавіе)		
PIN	number for electronic signature					

8821

(Rev. October 2012)

Department of the Treasury Internal Revenue Service

Tax Information Authorization

▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821.
 ▶ Do not sign this form unless all applicable lines have been completed.

▶ Do not sign this form unless all applicable lines have been completed.
To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

OMB No. 1545-1165

For IRS Use Only
Received by:
Name
Telephone
Function

Internal Revenue Service	a copy or transcript of your tax re	turn, use	e Form 4506, 4506-1, or 450	JOI-EZ.	Date	
1 Taxpayer information. Taxpaye	er must sign and date this form o	n line 7	•			
Taxpayer name and address (type or print)			Taxpayer identification numb	er(s)		
Jay Hill		218-90-0990				
34179 Tony Terrace			Daytime telephone number	Plan nı	umber (if applicable)	
Fremont, CA 94555			(650) 930-0592			
2 Appointee. If you wish to name	more than one appointee, attack					
Name and address		CAF N	o. 0310-58151R			
JOANNE PROTACIO - OPTIMA	•		P00849995			
3100 S. HARBOR BLVD., STE 2	50	Telephone No. 800-536-0734				
SANTA ANA, CA 92704		Fax No. 714-242-7709				
				elephone N		
3 Tax matters. The appointee is a line. Do not use Form 8821 to re	equest copies of tax returns.	eive con		or the tax i		nis
(a) Type of Tax	(b)		(c)	0	(d) Tan Matters (see incl	
(Income, Employment, Payroll, Excise, Estate,	Tax Form Number (1040, 941, 720, etc.)	1	Year(s) or Period(s) the instructions for line 3)	Specific	Tax Matters (see inst	ir.)
Gift, Civil Penalty, etc.) (see instructions)	, , , , ,	<u> </u>	,	NOT		_
INCOME CIVIL PENALTY	1040, 1099'S, W-2'S	1990	THROUGH 2014	NOI	APPLICABL	-E
4 Specific use not recorded on	Centralized Authorization File	(CAF)	If the tax information au	thorization	n is for a specific	
use not recorded on CAF, check	this box. See the instructions. I	f you ch	eck this box, skip lines 5	and 6 .		
5 Disclosure of tax information (-			-		
a If you want copies of tax informula basis, check this box	mation, notices, and other writt	en com	munications sent to the	appointe	e on an ongoing	
	reacive forms, publications and			· · ·		
Note. Appointees will no longer b If you do not want any copies of					_	
bil you do not want any copies of	Tiotices of Continuincations sen	i to you	appointee, check this bi	JA		ш
6 Retention/revocation of tax in authorizations for the same tax to revoke a prior tax information and check this box	matters you listed on line 3 abov	e unles	s you checked the box o	n line 4. lf	you do not want	
To revoke this tax information at	uthorization, see the instructions					
7 Signature of taxpayer. If signed party other than the taxpayer, I operiods shown on line 3 above.						
► IF NOT SIGNED AND DATED	O, THIS TAX INFORMATION AU	ITHORI	ZATION WILL BE RETU	RNED.		
► DO NOT SIGN THIS FORM I	F IT IS BLANK OR INCOMPLET	ΓЕ.				
Joy Hill				02/0	6/2015	
Signature			Dat	.e		
Jay Hill						
Print Name			Title	(if applicable)	
PIN	number for electronic signature					