CONTINENTAL LAW FIRM

A PROFESSIONAL LAW CORPORATION LAWYERS

1108 South Baldwin Avenue, Second Floor Arcadia, California 91007-7508 Tel. 626.788.9558 - Fax. 626.788.9568

GRANT Y. CHIEN, ESQ, CPA Direct Dial: 626.788.9558 x. 101 E-Mail: GRANT@CLAWFIRM.COM

February 12, 2024

VIA E-FILE: FOIA.gov

Internal Revenue Service GLDS Support Services Stop 93A Post Office Box 621506 Atlanta, GA 30362-3006

VIA FEDERAL EXPRESS

IRS Los Angeles Disclosure Office Mail Stop 1020 300 N. Los Angeles St., Los Angeles, CA 90012-3363

Re:	Freedom of Information Act Requ	<u>lest</u> (Expedited Processing Requested):
	1. DNA MOTOR INC.	d as a S-Corporation in 2018, and as a
	C-Corporation in 2019; and 2. JIA	A JIE CHEN and MAGGIE X
	LIANG (, filed	d as married filing jointly.

Dear FOIA Disclosure Manager:

We represent DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG (collectively, "Taxpayers") and have attached Internal Revenue Service Power of Attorney (Form 2848) and Tax Information Authorization (From 8821) forms executed by the Taxpayers confirming the foregoing. To determine the Taxpayers' status to assess fees, they are seeking information for their own personal use, not for commercial use. The Taxpayers authorize you to send the below requested documents to and/or communicate with the undersigned regarding this request.

This letter is to formal request for records, under the Privacy Act of 1974, U.S.C. § 552A, and Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, et seq., Internal Revenue Service ("IRS") regulations, 26 C.F.R. § 601.702, and the regulations promulgated thereunder, relating to DNA MOTOR INC. and JIA JIE CHEN and MAGGIE X LIANG.

Internal Revenue Service FOIA REQUEST: DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG February 12, 2024 Page 2 of 7

Requested Documents

The Taxpayers jointly request records as follows:

- 1. For the period from January 1, 2017 to the present, all documents contained in the Examination Division Administrative File for the audit and papers and dividers included therein for 2018 and 2019 Tax Years (hereinafter "IRS Audits") relating to the Taxpayers. This information should include any worksheets, schedules, reports of interviews, memoranda of interviews, information received from third parties, telephone call slips, workpapers, notes, work logs, activity logs, supervisor comments, review notes, investigative histories, fraud referral form, emails, computations and all other similar type of materials prepared or accumulated relative to this examination by employees of the IRS, any other governmental agency, or otherwise, including internal documents, memoranda, memoranda of all interviews of persons regarding the tax liabilities of the identified Taxpayers, copies of all statements (including bank records obtained by IRS, letters, affidavits of witnesses interviewed, sworn or otherwise) given by individuals and/or entities in connection with the investigation of the tax liabilities of the Taxpayers, Case Activity record, fraud referral, written reports and manager recommendations concerning the proposed assessment of additional tax and penalties and any other information, as it applies, that is related to the determinations by the IRS as set forth in the Revenue Agents Report (30 Day Letter), whether maintained in electronic or hardcopy format.
- 2. For the period from January 1, 2017 to the present, more specifically, the IRS's entire file that may or does not relate to the audits of Taxpayers for 2018 and 2019 Tax Years, including, without limitation: all intra-IRS correspondence and referrals; all inter-agency correspondence and referrals; all inter-governmental entity (e.g., state governmental entity) correspondence and referrals; and all whistleblower filings or public complaints howsoever documented and regardless of whether on Form 211, Form 13909, or otherwise), whether maintained in electronic or hardcopy format.
- 3. For the period from January 1, 2017 to the present, a list of any information and documents maintained electronically that are responsive to this FOIA request identifying each document by subject matter and format (i.e., tape, disk, etc.), whether maintained in electronic or hardcopy format.
- 4. For the period from January 1, 2017 to the present, any and all files relative to the audits of the Taxpayers for 2018 and 2019 Tax Years that include information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in

Internal Revenue Service FOIA REQUEST: DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG February 12, 2024 Page 3 of 7

> the Administrative File pertaining to the Taxpayers, whether maintained in electronic or hardcopy format.

- 5. For the period from January 1, 2017 to the present, any and all files relative to the audits of Taxpayers for 2018 and 2019 Tax Years that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to this case which are not otherwise included in the Administrative File pertaining to the Taxpayers, whether maintained in electronic or hardcopy format.
- 6. For the period from January 1, 2017 to the present, the entire file relating to the tax returns filed by Taxpayers for 2018 and 2019 Tax Years including, but not limited to, all returns, including amended returns, documents, notices, reports, work papers, transcripts, notes, schedules, information received from third parties, and all similar type papers prepared or accumulated, whether maintained in electronic or hardcopy format.
- 7. For the period from January 1, 2017 to the present, all communications with anyone, including emails, involving employees of the IRS, or contractors, regarding, referring, or relating to the Taxpayers for 2018 and 2019 Tax Years, whether maintained in electronic or hardcopy format.
- 8. For the period from January 1, 2017 to the present, all documents constituting any Tax Litigation Division Legal File, Tax Litigation Advice File, Miscellaneous Law File, Chief Counsel Office Files, or Regional Counsel Office Files regarding, referring, or relating to the Taxpayers for 2018 and 2019 Tax Years, whether maintained in electronic or hardcopy format.
- 9. For the period from January 1, 2017 to the present, all documents contained in the administrative files of the IRS National Office and Area Counsel relating to any request for field service advice, technical assistance, or other advice in connection with the Taxpayers for 2018 and 2019 Tax Years, whether maintained in electronic or hardcopy format.
- 10. For the period from January 1, 2017 to the present, all documents, including email, evidencing communication between the IRS and the IRS Office of Chief Counsel and/or the IRS and other offices with the Treasury Department regarding, referring, or relating to the Taxpayers for 2018 and 2019 Tax Years, whether maintained in electronic or hardcopy format.

Internal Revenue Service FOIA REQUEST: DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG February 12, 2024 Page 4 of 7

- 11. For the period from January 1, 2017 to the present, any and all files, notes, correspondence, memoranda, or e-mails reflecting discussions or comments by any Internal Revenue Service employee or representative [including, but not limited to the agents immediate supervisor(s)] with and from the agent assigned to audit the taxpayer for Tax Years 2018 and 2019 relating to the taxpayer or the taxpayer's representative(s)), whether maintained in electronic or hardcopy format.
- 12. For the period from January 1, 2017 to the present, a list or record of "persons contacted" as required by Internal Revenue Code § 7602(c)(2)), whether maintained in electronic or hardcopy format.
- 13. For the period from January 1, 2017 to the present, all communication, <u>including emails</u>, related to or referencing the audit of the Taxpayers for 2018 and 2019 Tax Years, including, but not limited to any communications involving: Mariana Bernal and Cornette A. Hamilton.

Taxpayers seek all responsive records regardless of format, medium, or physical characteristics. In conducting your search, please understand the terms "record," "document," and "information" in their broadest sense, to include any written, typed, recorded, graphic, printed, or audio material of any kind. We seek records of any kind, including electronic records, audiotapes, videotapes, and photographs, as well as letters, emails, facsimiles, telephone messages, voice mail messages and transcripts, notes, or minutes of any meetings, telephone conversations or discussions. Our request includes any attachments to these records, as well as those who were cc'd or bcc'd on any emails. No category of material should be omitted from search, collection, and production.

We have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy", and is not a "protected investigative record" within the meaning of the Freedom of Information Act. If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal or access, and specific citations or statutory authority for the denial. Specifically, if the Disclosure Section determines an exemption applies to some or all of the requested information, we request that a Privilege Log be provided in the form of a Vaughn Index.

In *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974), the court rejected an agency's conclusory affidavit stating that requested FOIA documents were subject to exemption. Id. at 828. "A Vaughn Index must: (1) identify each document withheld; (2) state the

Internal Revenue Service FOIA REQUEST: DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG February 12, 2024 Page 5 of 7

statutory exemption claimed; and (3) explain how disclosure would damage the interests protected by the claimed exemption." Citizens Comm'n on Human Rights v. FDA, 45 F.3d 1325. 1326 n.1 (9th Cir. 1995). A Vaughn Index" 'permit[s] the court system effectively and efficiently to evaluate the factual nature of disputed information." "John Doe Agency v. John Doe Corp., 493 U.S. 146, 149 n.2 (1989) (quoting *Vaughn*, 484 F.2d at 826). With a Vaughn Index we will have the means to adequately assess if any claimed exemptions have merit thereby avoiding potentially costly litigation to seek such item.

Document 1-1

Since the requested information relates directly to our clients and, if appropriate, any inquiries, investigation or audits relating to them, we have determined that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by "privacy," and is not a "protected investigative record" within the meaning of the Freedom of Information Act. That said, we welcome the opportunity to discuss with you whether to what extent this request can be narrowed or modified to better enable the IRS to process it within the FOIA's expedited deadlines.

We believe that your office has custody of the requested information, but if not, we hereby request prompt notice of the current location of such information. To expedite this request, we are willing to discuss specific instances of deletion or other exemption claims in advance of a final decision. If any material is deemed to be exempt, we hereby request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal of access, and specific citations or statutory authority for the denial.

To facilitate record production and to mitigate the cost of duplication (if applicable), we request records be produced in electronic format (e.g., e-mail, pdf, or TIF format on a USB drive). If a certain set of responsive records can be produced more readily, we respectfully request that those records be produced first and that the remaining records be produced on a rolling basis as circumstances permit.

This letter shall confirm that DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG hereby jointly agree to pay for all reasonable search and copying costs that may be associated with this request. However, we would appreciate the opportunity to inspect these records before any documents are copied. If search and copying costs exceed \$1,000, please telephone the undersigned in advance for an agreement as to such additional costs.

Internal Revenue Service FOIA REQUEST: DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG February 12, 2024 Page 6 of 7

If you have any questions regarding this request or anticipate any issues in providing fully the requested documents, please contact me at 626-788-9558 x101 or GRANT@CLAWFIRM.COM. Please send the requested records to Grant Chien, Continental Law Firm, APLC, 1108 S. Baldwin Ave., 2F., Arcadia, CA 91007.

I look forward to receiving your response within the statutory period. Thank you for your consideration of this request.

///

///

///

[SIGNATURE PAGE TO FOLLOW]

Internal Revenue Service FOIA REQUEST: DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG February 12, 2024 Page 7 of 7

I certify to be true and correct to the best of my knowledge and belief, that there is an urgent need for expedited processing of this request because failure to get the requested records in an expedited fashion will likely result in the loss of substantial due process rights of the Taxpayers, as Taxpayers need the requested information is urgently needed to respond to a pending audits relating to the Taxpayers.

Document 1-1

#:19

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury of the laws of the United States of America, that I am GRANT CHIEN, the same attorney who appears on the enclosed Form 2848, Power of Attorney and Form 8821, Tax Information Authorization and am authorized by the IRS and the above-referenced Taxpayers, DNA MOTOR INC., JIA JIE CHEN and MAGGIE X LIANG, to represent them in this matter and to request access to the requested tax records.

Respectfully submitted,

CONTINENTAL LAW FIRM, A PROFESSIONAL LAW CORPORATION

Grant Chien, CPA, Esq. Managing-Officer

Enclosures:

Form 2848 for DNA MOTOR INC., Form 8821 for DNA MOTOR INC., Form 2848 for JIA JIE CHEN, Form 8821 for JIA JIE CHEN, Form 2848 for MAGGIE X LIANG, and Form 8821 for MAGGIE X LIANG

cc: Client

Document 1-1

Filed 08/29/24

Page 9 of 17 Page ID

8821

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

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

1 Taxpayer information. Taxpayer	must sign and date this form of	on line 6.	Date			
Taxpayer name and address DNA Motor Inc. 19545 San Jose Ave		Taxpayer identificat				
City of Industry, CA 91748		Daytime telephone number Plan number (if applic				
2 Designee(s). If you wish to name designees is attached ►	more than two designees, atta	ach a list to this form. Check	here if a list of additional			
Name and address GRANT CHIEN, CPA, ATTORNEY		CAF No.				
CONTINENTAL LAW FIRM, APLC			626 700 0550 v404			
1108 S. BALDWIN AVE. 2FL, ARCADIA, CA	A 91007	Telephone No.	626-788-9568			
Check if to be sent copies of notice	s and communications	Fax No.	Telephone No. 🗸 Fax No. 🗸			
Name and address		CAF No.				
*	19-01	Fax No.				
Check if to be sent copies of notice	s and communications	Check if new: Address	Telephone No.			
3 Tax information. Each designee periods, and specific matters you	is authorized to inspect and/or	receive confidential tax infor	mation for the type of tax, forms,			
☑ By checking here, I authorize a	access to my IRS records via a	an Intermediate Service Provid	der.			
(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters			
Income, FOIA	1120S, 1120	2018, 2019	FOIA - Freedom of Information			
			Act Request			
Specific use not recorded on specific use not recorded on CAF	the Centralized Authorization, check this box. See the instru	on File (CAF). If the tax infouctions. If you check this box,	ormation authorization is for a skip line 5			
5 Retention/revocation of prior ta isn't checked, the IRS will autom box and attach a copy of the tax To revoke a prior tax information a	atically revoke all prior tax infi information authorization(s) that	ormation authorizations on fi at you want to retain	le unless you check the line 5			
6 Taxpayer signature. If signed by individual, if applicable), executor, the legal authority to execute this	receiver, administrator, truster	 e. or individual other than the 	taxpayer I certify that I have			
► IF NOT COMPLETED, SIGNED	, AND DATED, THIS TAX INF	FORMATION AUTHORIZATION	ON WILL BE RETURNED.			
DON'T SIGN THIS FORM IF IT	IS BLANK OR INCOMPLETE		-1			
			02-12-20129			
Signature			Date			
Jia Jie Chen			CEO, President			
Print Name			Title (if applicable)			

Power of Attorney and Declaration of Representative

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

Department of the Treasury Internal Revenue Service Go to www.irs.gov/For	m2848 for i	nstructio	ns and the latest info	rmation.		Received	i by:	
Part I Power of Attorney						Telephor	ne	
Caution: A separate Form 2848 must be com	pleted for e	ach taxp	aver. Form 2848 will	not be hone	ored	Function		
for any purpose other than representation before			.,			Date	-/	1
1 Taxpayer information. Taxpayer must sign and date ti	his form on p	page 2, lin	e 7.					
Taxpayer name and address DNA MOTOR INC.			Taxpayer identification	on number(s))			
19545 San Jose Ave., City of Industry, CA 91748			Daytime telephone n 626-965-88		Plan nur	mber (if a	pplica	able)
hereby appoints the following representative(s) as attorney(s)-ir	n-fact:							
2 Representative(s) must sign and date this form on page	ge 2, Part II.							
Name and address GRANT CHIEN, CPA, ATTORNEY			CAF No	9006-1	0469R 552			
CONTINENTAL LAW FIRM, APLC 1108 S. BALDWIN AVE., 2F., ARCADIA, CA 91007			Telephone No.	626-78	88-9558 X 8-9568	(101		
Check if to be sent copies of notices and communications		Check	if new: Address 🗸		No. 🗸	Fa	x No.	V
Name and address	v. April	- €	CAF No. PTIN Telephone No. Fax No.					
Check if to be sent copies of notices and communications		Check	f new: Address	Telephone	No.	Fa	x No.	
(Note: IRS sends notices and communications to only two repre Name and address	esentatives.)	Check	Telephone No.	Telephone	No. 🗌	Fa	x No.	
(Nata IDC and a discount	4 . 34		Telephone No. Fax No.					
(Note: IRS sends notices and communications to only two repre to represent the taxpayer before the Internal Revenue Service a				Telephone	No	Fa	x No.	
3 Acts authorized (you are required to complete line 3 inspect my confidential tax information and to perform representative(s) shall have the authority to sign any agreenesentative to sign a return).	e). Except for a acts I can greements, c	the acts	described in line 5b, I with respect to the tax	matters des	scribed be	elow. For	rexar	mple, r
Description of Matter (Income, Employment, Payroll, Excise, E Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Pena 4980H Shared Responsibility Payment, etc.) (see instruct	lty, Sec.	(1040, 9	Tax Form Number 941, 720, etc.) (if appli	cable)	ear(s) or P	eriod(s) (i instructi		licable
INCOME, EMPLOYMENT, FOIA, CIVIL PENALTY		1	1120S, 1120		2	018, 201	9	
Specific use not recorded on the Centralized Author CAF, check this box. See Line 4. Specific Use Not Rec	orization Fil	e (CAF).	f the power of attorn	ey is for a s	pecific us	e not red	corde	d on

4	Specific use not recorded on the Centralized CAF, check this box. See Line 4. Specific Use N	d Authorization File (CAF). If the pow Not Recorded on CAF in the instruction	ver of attorney is for a specific use not recorded on is
5a	Additional acts authorized. In addition to the a instructions for line 5a for more information):	icts listed on line 3 above, I authorize m	ny representative(s) to perform the following acts (see ediate Service Provider;
	Other acts authorized:		

b	Specific :	acts not authorized. N	My representative(s) is (a	re) not authorized to	endorse or o		TOURIE ATTV CHA	ck (including direction	ng or
			ns, electronic or otherwi						
			tive(s) is (are) associate						
			to the acts otherwise at						
	, ,			and the point	or attorney	1000 1110111001	10110 101 11110 00	7.	
	attorney or revoke a p	on file with the Internal prior power of attorney	power(s) of attorney. Revenue Service for the check here	ne same matters and	years or per	riods covered	d by this form.	If you do not want	
			ature. If a tax matter co						nowe
	of attorne partnersh taxpayer,	ey even if they are application of the second of the secon	pointing the same repr designated individual, i I authority to execute the	esentative(s). If signor f applicable), executis form on behalf of	ed by a corp tor, receiver, he taxpayer.	oorate officer , administrate	r, partner, guar or, trustee, or	rdian, tax matters prindividual other th	artner an the
	▶ IF NO	T COMPLETED, SIG	NED, AND DATED,	THE IRS WILL RE			F ATTORNEY	TO THE TAXPA	YER.
	. 1	11/1/		0-12 701	PRESI	DENT/BEO	T. A)		
	0			12 12 200	-	00	Jell		
IIA JIE (CHEN	Signature		Date DNA MOTOR INC			Title (if applic	cable)	
		Print name		Prin	t name of tax	cpayer from li	ine 1 if other th	an individual	
Part I	De De	claration of Repr	esentative						
Under p	penalties of	of perjury, by my signat	ure below I declare that	*					
					efore the Inte	ernal Revenue	a Santica		
I am n	ot current	ly suspended or disbar	red from practice, or in-	eligible for practice, b				Payanua Canica:	
lam n	ot current ubject to r	lly suspended or disbar regulations in Circular 2	red from practice, or inc 30 (31 CFR, Subtitle A,	eligible for practice, b Part 10), as amended	governing p	ractice before		Revenue Service;	
I am no I am su I am a	ot current ubject to r uthorized	ly suspended or disbar regulations in Circular 2 to represent the taxpay	red from practice, or in-	eligible for practice, b Part 10), as amended	governing p	ractice before		Revenue Service;	
lam no lam su lam au lam o	ot current ubject to r uthorized ne of the t	regulations in Circular 2 to represent the taxpay following:	red from practice, or ind 30 (31 CFR, Subtitle A, ver identified in Part I fo	eligible for practice, be Part 10), as amended to the matter(s) specification	, governing p ed there; and	oractice before		Revenue Service;	
lam no lam su lam au lam o a Atto	ot current ubject to r uthorized ne of the t orney—a r	regulations in Circular 2 to represent the taxpay following:	red from practice, or ind 30 (31 CFR, Subtitle A, over identified in Part I for any of the bar of the high	eligible for practice, to Part 10), as amended to the matter(s) specifiest court of the juris	, governing p ed there; and diction shown	ractice before	e the Internal R		
lam no lam su lam au lam ou a Atto b Cer	ot current ubject to ruthorized ne of the formey—a ratified Pub	regulations in Circular 2 to represent the taxpay following: member in good standiblic Accountant—a hold	red from practice, or ind 30 (31 CFR, Subtitle A, ver identified in Part I for any of the bar of the high er of an active license to	eligible for practice, to Part 10), as amended to the matter(s) specifiest court of the juriscopractice as a certification.	, governing p ed there; and diction shown ed public acc	ractice before	e the Internal R		
lam no lam si lam ai lam oi a Atto b Cer c Enri	ot current ubject to r uthorized ne of the f orney—a r tified Pub olled Age	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold nt—enrolled as an agei	red from practice, or ind 30 (31 CFR, Subtitle A, ver identified in Part I for ang of the bar of the high ler of an active license to the by the IRS per the red	eligible for practice, to Part 10), as amended to the matter(s) specifiest court of the juriscopractice as a certification.	, governing p ed there; and diction shown ed public acc	ractice before	e the Internal R		
lam no lam su lam a lam o a Atto b Cer c Enre d Offi	ot current ubject to ruthorized ne of the forney—a retified Publolled Ageloce—a book of the former o	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an ageiona fide officer of the taxpay file.	red from practice, or ind 30 (31 CFR, Subtitle A, over identified in Part I for any of the bar of the higher of an active license that by the IRS per the red expayer organization.	eligible for practice, to Part 10), as amended to the matter(s) specifiest court of the juriscopractice as a certification.	, governing p ed there; and diction shown ed public acc	ractice before	e the Internal R		
lam no lam si lam a lam o a Atto b Cer c Enr d Offi e Full	ot current ubject to ruthorized ne of the forney—a retified Publolled Agentary of the former of the	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an ageiona fide officer of the tapployee—a full-time em	red from practice, or ind 30 (31 CFR, Subtitle A, wer identified in Part I for an active license that by the IRS per the red expayer organization.	eligible for practice, the Part 10), as amended in the matter(s) specifiest court of the juristic practice as a certificative ments of Circular	governing p ed there; and diction shown ed public acc r 230.	oractice befored n below, countant in the	e the Internal R	shown below.	
lam no lam si lam a lam o a Atto b Cer c Enr d Offi e Full	ot current ubject to ruthorized ne of the forney—a retified Publolled Agentary of the former of the	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an ageiona fide officer of the tapployee—a full-time em	red from practice, or ind 30 (31 CFR, Subtitle A, over identified in Part I for any of the bar of the higher of an active license that by the IRS per the red expayer organization.	eligible for practice, the Part 10), as amended in the matter(s) specifiest court of the juristic practice as a certificative ments of Circular	governing p ed there; and diction shown ed public acc r 230.	oractice befored n below, countant in the	e the Internal R	shown below.	sister)
lam no lam si lam si lam al lam on a Atto b Cer c Enri d Offii e Full f Fam g Enri the	ot current ubject to r uthorized ne of the forney—a r tified Pubolled Ager a bottom of the former and the forme	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an ageiona fide officer of the taxpayee—a full-time emer—a member of the taxpay—enrolled as an accited by section 10.3(d)	red from practice, or ind 30 (31 CFR, Subtitle A, wer identified in Part I for an active license that by the IRS per the red expayer organization. ployee of the taxpayer. Expayer's immediate family tuary by the Joint Board of Circular 230).	eligible for practice, to Part 10), as amended in the matter(s) specificates court of the juriscopractice as a certifiquirements of Circulary (spouse, parent, child for the Enrollment of	governing p ed there; and diction shown ed public acc r 230. d, grandparer f Actuaries u	n below, countant in the	e the Internal R ne jurisdiction s , step-parent, si C. 1242 (the au	shown below. tep-child, brother, or uthority to practice b	efore
I am no I am so I am a I am o a Atto b Cer c Enr d Offi e Full f Fam the h Une prej	ot current ubject to ruthorized ne of the formey—a retified Publicled Agei cer—a both-Time Emily Membiolled Actu. IRS is limenrolled Repared and more refu	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an ageina fide officer of the taxpaye—a full-time emper—a member of the taxpaye—enrolled as an accited by section 10.3(d) leturn Preparer—Authord signed the return or cland; (3) has a valid PTIN	red from practice, or ind 30 (31 CFR, Subtitle A, wer identified in Part I for an active license that by the IRS per the red expayer organization. In ployee of the taxpayer. Expayer's immediate family tuary by the Joint Board training the state of the same active license that by the Joint Board training the same active license that t	eligible for practice, to Part 10), as amended in the matter(s) specifies the matter(s) specifies to practice as a certificative ments of Circular (spouse, parent, child for the Enrollment of the IRS is limited. An unred if there is no sign required Annual Filir	diction showned public according personal diction showned public according a constant of the c	n below. countant in the hot, grandchild ander 29 U.S. turn preparer on the form); ogram Recor	e the Internal R ne jurisdiction s , step-parent, si C. 1242 (the aumay represent	tep-child, brother, or uthority to practice b	efore arer (1)
I am no I am so I am so I am so I am o a Atto b Cer c Enr d Offi e Full f Fan g Enr the h Une prej clair and k Qua	ot current ubject to r uthorized ne of the formey—a retified Pubolled Ager a both the following the pared and m for reful alifying Strounting strout ounting strout outling strout outline	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an age on a fide officer of the taxpay—enrolled as an accited by section 10.3(d) teturn Preparer—Authord signed the return or cound; (3) has a valid PTIN ments for Unenrolled udent or Law Graduate tudent, or law graduate trudent, or law graduate	red from practice, or ind 30 (31 CFR, Subtitle A, I ver identified in Part I for any of the bar of the higher of an active license that by the IRS per the red payer organization. It is provided in the property of the taxpayer of the taxpayer of the taxpayer's immediate family that the process of Circular 230). It is provided in the process of the taxpayer of Circular 230. It is to practice before the taxpayer of the process of the taxpayer of	eligible for practice, to Part 10), as amended in the matter(s) specifies to practice as a certificative ments of Circular (spouse, parent, child for the Enrollment of the the Enrollment of th	diction showned public according personal public according personal public according personal public according personal	oractice befored In below. In below. In grandchild. In gra	e the Internal R ne jurisdiction s , step-parent, si C. 1242 (the aumay represent ; (2) was eligible d of Completio of his/her statu	tep-child, brother, or uthority to practice b it, provided the prepare to sign the return of un(s). See Special R us as a law, busines d requirements.	arer (1) or ules s, or
I am no I am so I am so I am so I am so I am o a Atto b Cer c Enr d Offi e Full f Fan g Enr the h Une pre clair and k Qua acc r Enr	ot current ubject to ruthorized ne of the formey—a ritified Publicled Agericer—a bolicer—a bolicer—a bolicer—a bolicer—a forme Emnity Membiolled Actual IRS is limited and for refuring the pared and for refuring Stoolled Retirolled	regulations in Circular 2 to represent the taxpay following: member in good standiolic Accountant—a hold int—enrolled as an age on a fide officer of the taxpay—enrolled as an accited by section 10.3(d) teturn Preparer—Authord signed the return or cound; (3) has a valid PTIN ments for Unenrolled udent or Law Graduate tudent, or law graduate trudent, or law graduate	red from practice, or indigenous and (31 CFR, Subtitle A, 1) wer identified in Part I for any of the bar of the higher of an active license that by the IRS per the red expayer organization. Ployee of the taxpayer. Expayer's immediate family tuary by the Joint Board of Circular 230). The property of the taxpayer of the taxpayer of the taxpayer of the taxpayer of the taxpayer. The tax of the taxpayer of the taxpa	eligible for practice, to Part 10), as amended in the matter(s) specifies to practice as a certificative ments of Circular (spouse, parent, child for the Enrollment of the the Enrollment of th	diction showned public according personal public according personal public according personal public according personal	oractice befored In below. In below. In grandchild. In gra	e the Internal R ne jurisdiction s , step-parent, si C. 1242 (the aumay represent ; (2) was eligible d of Completio of his/her statu	tep-child, brother, or uthority to practice b it, provided the prepare to sign the return of un(s). See Special R us as a law, busines d requirements.	arer (1) or ules s, or
I am no I am si I am s	ot current ubject to ruthorized ne of the formey—a retified Publolled Agelocer—a bolled Actual RS is limited in for refusion for refusi	regulations in Circular 2 to represent the taxpay following: member in good standi plic Accountant—a hold int—enrolled as an agerona fide officer of the taxpay—enrolled as an accounted by section 10.3(d) teturn Preparer—Authord signed the return or cound; (3) has a valid PTIN ments for Unenrolled udent or Law Graduate tudent, or law graduate rement Plan Agent—enrolled is limited by Section 10.3(d) to the cound of the counter of the cound of the counter of the cound of the counter of the co	red from practice, or indigenous and (31 CFR, Subtitle A, I) wer identified in Part I for any of the bar of the higher of an active license that by the IRS per the red property of the taxpayer organization, ployee of the taxpayer. Apayer's immediate family that the property of Circular 230). The property of the prope	eligible for practice, the Part 10), as amended in the matter(s) specification of the jurision practice as a certification of the Enrollment of the Enrollme	diction showned public according to the public accordi	oractice befored In below, countant in the ont, grandchild, ander 29 U.S. turn preparer on the form); ogram Recor ormation. IRS by virtue or additional in of Circular 23 ED, AND DA FED IN PAF	the Internal R the jurisdiction s the jurisd	tep-child, brother, or uthority to practice be to sign the return of on(s). See Special R us as a law, busines direquirements.	perfore arer (1) or ules s, or the
I am no I am si I am s	ot current ubject to ruthorized ne of the formey—a retified Publolled Agelocer—a bolled Actual RS is limited in for refusion for refusi	regulations in Circular 2 to represent the taxpay following: member in good standi plic Accountant—a hold int—enrolled as an agerona fide officer of the taxpay—enrolled as an accounted by section 10.3(d) teturn Preparer—Authord signed the return or cound; (3) has a valid PTIN ments for Unenrolled udent or Law Graduate tudent, or law graduate rement Plan Agent—enrolled is limited by Section 10.3(d) to the cound of the counter of the cound of the counter of the cound of the counter of the co	red from practice, or indigenous and (31 CFR, Subtitle A, I) wer identified in Part I for any of the bar of the higher of an active license that by the IRS per the red property of the taxpayer organization, ployee of the taxpayer. Apayer's immediate family that the property of Circular 230), with the property of the	eligible for practice, the Part 10), as amended in the matter(s) specification of the jurision practice as a certification of the Enrollment of the Enrollme	diction showned public according to the public accordi	oractice befored In below, countant in the ont, grandchild, ander 29 U.S. turn preparer on the form); ogram Recor ormation. IRS by virtue or additional in of Circular 23 ED, AND DA FED IN PAF	the Internal R the jurisdiction s the jurisd	tep-child, brother, or uthority to practice be to sign the return of on(s). See Special R us as a law, busines direquirements.	perfore arer (1) or ules s, or the
I am not a Attor b Cer c Enri d Office Full f Fam the h Une projectain and k Qua acc r Enri Inte	ot current ubject to ruthorized ne of the formey—a retified Publolled Ager a both and the formet of	regulations in Circular 2 to represent the taxpay following: member in good standing plic Accountant—a hold int—enrolled as an age on a fide officer of the taxpay—enrolled as an accited by section 10.3(d) teturn Preparer—Authord signed the return or coind; (3) has a valid PTIN ments for Unerrolled udent or Law graduate rement Plan Agent—enrolled Service is limited to DECLARATION OF ITATIONNEY. REPERITIONS of the content of	red from practice, or in a 30 (31 CFR, Subtitle A, 1) wer identified in Part I for any of the bar of the higher of an active license that by the IRS per the red appayer organization. It is ployee of the taxpayer. Supayer's immediate family the taxpayer of Circular 230). It is provided that the properties of the taxpayer of Circular 230). It is provided that the properties of the taxpayer of the taxpayer of Circular 230). It is provided to prepare the taxpayer of the provided that the provided	eligible for practice, to Part 10), as amended in the matter(s) specification of the jurision practice as a certification of the Enrollment of the Enrollmen	diction showned public according to the public accordi	oractice befored In below, countant in the ont, grandchild, ander 29 U.S. turn preparer on the form); ogram Recor ormation. IRS by virtue or additional in of Circular 23 ED, AND DA FED IN PAF	the Internal R the jurisdiction s the jurisd	tep-child, brother, or uthority to practice be to sign the return of on(s). See Special R us as a law, busines direquirements.	arer (1) or ules s, or the
I am not a Attor b Cer c Enri d Office Full f Fam the h Une projectain and k Qua acc r Enri Inte	ot current ubject to ruthorized ne of the formey—a retified Publolled Agelocer—a bolled Actures is limited and for reful alifying Strounting stolled Retified Reverse FTHIS EWER OF credition—	regulations in Circular 2 to represent the taxpay following: member in good standing plic Accountant—a hold int—enrolled as an agerona fide officer of the taxpay—enrolled as an accited by section 10.3(d) teturn Preparer—Authord signed the return or coind; (3) has a valid PTIN ments for Unerrolled udent or Law Graduate tudent, or law graduate rement Plan Agent—enrolled Service is limited to DECLARATION OF Interesting Jurisdiction	red from practice, or income and (31 CFR, Subtitle A, 1) wer identified in Part I for the ingression of the bar of the higher of an active license that by the IRS per the red expayer organization. It is provided in the pro	eligible for practice, to Part 10), as amended in the matter(s) specification of the jurision practice as a certification of the Enrollment of the Enrollmen	diction showned public according to the public accordi	oractice befored In below. In below. In below. In below. In grandchild. In below. In preparer In preparer In preparer In preparer In below. It grandchild.	the Internal R the jurisdiction s the jurisd	tep-child, brother, or athority to practice by the return to the sign that	arer (1) or ules s, or the
I am no l am se l am s	ot current ubject to ruthorized ne of the formey—a retified Publolled Ager a both and the formet outlines in the following of the formet outlines in the formet	regulations in Circular 2 to represent the taxpay following: member in good standing a point of the taxpay following: member in good standing a point of the taxpay following as an age on a fide officer of the taxpay—enrolled as an age of the taxpay—enrolled as an account of the taxpay—enrolled as an accoun	red from practice, or in a 30 (31 CFR, Subtitle A, wer identified in Part I for an active license that by the IRS per the red payer organization. The property of the Lamber of Circular 230). The property of	eligible for practice, to Part 10), as amended in the matter(s) specification of the jurision practice as a certification of the Enrollment of the Enrollmen	diction showned public according to the public accordi	oractice befored In below. In below. In below. In below. In grandchild. In below. In preparer In preparer In preparer In preparer In below. It grandchild.	the Internal R the jurisdiction s the jurisd	tep-child, brother, or athority to practice by the return to the sign that	nefore arer (1) or ules s, or the
I am no l am se l am s	ot current ubject to ruthorized ne of the formey—a retified Publolled Ager a both and the formet of	ely suspended or disbar regulations in Circular 2 to represent the taxpay following: member in good standing of the taxpay following: member in good standing of the taxpay for a fide officer of the taxpay for a fide officer of the taxpay for a member of the taxpay	red from practice, or in a 30 (31 CFR, Subtitle A, 1) wer identified in Part I for any of the bar of the higher of an active license that by the IRS per the red appayer organization. It is ployee of the taxpayer. Supayer's immediate family the taxpayer of Circular 230). It is provided that the properties of the taxpayer of Circular 230). It is provided that the properties of the taxpayer of the taxpayer of Circular 230). It is provided to prepare the taxpayer of the provided that the provided	eligible for practice, to Part 10), as amended in the matter(s) specification of the jurision practice as a certification of the Enrollment of the Enrollmen	diction showned public according to the public accordi	oractice befored In below. In below. In below. In below. In grandchild. In below. In preparer In preparer In preparer In preparer In below. It grandchild.	the Internal R the jurisdiction s the jurisd	tep-child, brother, or athority to practice by the return to the sign that	nefore per (1) or pules s, or the

Document 1-1 ID #:23 Filed 08/29/24

Page 12 of 17 Page

8821

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

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

 Taxpayer information. Taxpayer 	must sign and date this for	orm o	n line 6.				
Taxpayer name and address Maggie X Liang 19766 Alpine Crest Road, Walnut, CA 9178			Taxpayer identification	on num	ber(s)		
13700 Alpine Grest Road, Wallut, CA 9170.	9-3300	Daytime telephone n 626-965-8898	Daytime telephone number Plan number (if ap 626-965-8898				
2 Designee(s). If you wish to name designees is attached ▶	more than two designees,	, atta	ch a list to this form. Check I	nere if	a list of addition	onal	
Name and address			CAF No.				
GRANT CHIEN, CPA, ATTORNEY			PTIN				
CONTINENTAL LAW FIRM, APLC 1108 S. BALDWIN AVE. 2FL, ARCADIA, CA	91007		Telephone No.	626-	788-9558 x101		
			Fax No.		88-9568		
Check if to be sent copies of notice	s and communications		Check if new: Address			Fax No	
Name and address			CAF No.				
			PTIN				
	5.45		Telephone No.				
*			Fax No				
Check if to be sent copies of notice	s and communications		Fax No. Check if new: Address	Telen	hone No	Fay No.	
3 Tax information. Each designee		d/or					
periods, and specific matters you	list below. See the line 3 in	nstru	ctions.		or the type of	ax, torms,	
By checking here, I authorize		via ar	Intermediate Service Provid	er.			
Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)		(c) Year(s) or Period(s)		(d) Specific Tax	Matters	
INCOME, FOIA	1040		2018, 2019	FOI	FOIA - Freedom of Information		
				Act	Request		
Specific use not recorded on specific use not recorded on CAF	the Centralized Authoriz , check this box. See the in	zation	File (CAF). If the tax informations. If you check this box,	rmation skip lin	authorization e 5	is for a	
5 Retention/revocation of prior ta isn't checked, the IRS will autom box and attach a copy of the tax To revoke a prior tax information a	atically revoke all prior tax information authorization(s	x info s) that	rmation authorizations on file tyou want to retain	e unles	s you check th	ne line 5	
6 Taxpayer signature. If signed by Individual, if applicable), executor, the legal authority to execute this	receiver, administrator, tru	ustee	or individual other than the	taxnave	er I certify that	I have	
▶ IF NOT COMPLETED, SIGNED	, AND DATED, THIS TAX	INFO	DRMATION AUTHORIZATIO	N WIL	L BE RETURN	ED.	
DON'T SIGN THIS FORM IF IT	IS BLANK OR INCOMPL	ETE.					
A				2	1/2/2	&	
Signature			1114 111 1918 191	Date			
Maggie X Liang							
Print Name			Т	itle (if app	olicable)		

Document 1-1 ID #:24

Filed 08/29/24 Page 13 of 17 Page

Form				of Attorney of Representative				OMB No. 1545-0150 For IRS Use Only		
Depart	ment of the Treasury							Received by:		
-	Revenue Service	Go to www.irs.gov/Form	12848 TOF I	nstructio	ns and the latest info	ormation.		Name	-	
Par		A concrete Form 0040 must be come	lated for a					Telephone		
	for any n	A separate Form 2848 must be compurpose other than representation befo	neted for e	each taxp	ayer. Form 2848 will	not be ho	nored	Function		
1		mation. Taxpayer must sign and date th			ne 7			Date /	/	
	yer name and add		0.101111	page E, iii	Taxpayer identificati	on number((s)			
	GIE X LIANG									
19766	ALPHONE CRES	T ROAD, WALNUT, CA 91789-5300			Daytime telephone r 626-965-88		Plan nu	mber (if applicab	ole)	
		owing representative(s) as attorney(s)-in-								
2		(s) must sign and date this form on page	e 2, Part II.							
	and address IT CHIEN, CPA, A	TTORNEY			CAF No.					
	INENTAL LAW FI		FIRE I		PTIN	606	700 0550 \	/404		
		, 2F., ARCADIA, CA 91007			Telephone No.		788-9558 >	(101		
Check	k if to be sent cor	pies of notices and communications		Check	Fax No.		788-9568	Fav Na F		
	and address	oles of notices and communications		CHECK	if new: Address 🗸				4	
7 (0.17)	value and address		a. Again	. 6	CAF No.					
					PTIN					
					Telephone No.					
Check	k if to be sent cop	ies of notices and communications		Check	Fax Noif new: Address	Telephon	e No.	Fax No. [
	and address				CAF No.					
					DTIL					
					Telephone No.					
					Fax No.					
		and communications to only two repres	entatives.)	Check	if new: Address	Telephon	e No.	Fax No.		
Name	and address				CAF No.					
					PTIN					
			316.7		Telephone No.					
/Note:	IDS condo noticos	and communications to eat the		01 1	Fax No.					
to ren	resent the taynave	and communications to only two represer before the Internal Revenue Service an	entatives.)	Check	if new: Address	Telephon	e No.	Fax No.		
3										
	inspect my confi representative(s) representative to		acts I can reements, c	perform v	with respect to the tax	matters de	escribed b	elow. For examp	ole, my	
Wh	istleblower, Practi 4980H Shared Re	ncome, Employment, Payroll, Excise. Es tioner Discipline, PLR, FOIA, Civil Penalt sponsibility Payment, etc.) (see instruction	y, Sec.	(1040, 9	Tax Form Number 941, 720, etc.) (if applie			eriod(s) (if applic e instructions)	able)	
FOIA,	INCOME				1040		2	2018, 2019		
4 5a	Additional acts instructions for li	t recorded on the Centralized Author box. See Line 4. Specific Use Not Reco authorized. In addition to the acts listed ne 5a for more information): Access closure to third parties; Substit	rded on CA d on line 3 a	AF in the in above, I are cords via	nstructions	ative(s) to p	erform the		▶ [
	Other acts au		ute of add	represent	ative(s);	return;				

Form 2848 (Rev. 1	-2021)				Page 2
acceptir entity wi	ng payment by any mea ith whom the representa		an account owned or contr d by the government in resp		
attorney revoke a	on file with the Interna a prior power of attorney	I Revenue Service for the same	matters and years or peri	ney automatically revokes all ea ods covered by this form. If you	
of attorr partners taxpaye	ney even if they are ap ship representative (or r, I certify I have the lega	pointing the same representation designated individual, if applical al authority to execute this form	ve(s). If signed by a corporable, executor, receiver, on behalf of the taxpayer.	rn was filed, each spouse must forate officer, partner, guardian, administrator, trustee, or indivi	tax matters partner, idual other than the
7	-	<u> </u>	1424		
MAGGIE X LIAN	Signature	_	Date	Title (if applicable)	
	Print name	v45 est	Print name of taxp	payer from line 1 if other than ind	lividual
Part II D	eclaration of Repr	esentative			
Under penalties	of perjury, by my signa	ture below I declare that:			
• I am not currer	ntly suspended or disba	rred from practice, or ineligible for	or practice, before the Inter	rnal Revenue Service:	
				actice before the Internal Revenu	le Service
		yer identified in Part I for the ma		action bolore the internal heven	ic del vice,
• I am one of the		ya raammaa iiri airi lar tilo ma	atorio, opcomed there, and		
	•	ing of the bar of the highest cou	rt of the jurisdiction shown	bolow	
				ountant in the jurisdiction shown	halau
_		nt by the IRS per the requiremen		Juntant in the junsuiction shown	below.
	oona fide officer of the ta		its of Circular 230.		
	mployee-a full-time em				
			a parent abild avandance	t considerated at a consist at a consist	and because an alasa A
				t, grandchild, step-parent, step-ch nder 29 U.S.C. 1242 (the authority	
the IRS is lin	mited by section 10.3(d)	of Circular 230).	Emolinion of Actuality a	301 20 0.0.0. 1242 (the dathority	y to practice before
h Unenrolled	Return Preparer—Author	ority to practice before the IRS is	limited. An unenrolled retu	urn preparer may represent, provi	ided the preparer (1)
prepared ar	nd signed the return or o	claim for refund (or prepared if th	ere is no signature space of	on the form); (2) was eligible to si	an the return or
claim for ref	fund; (3) has a valid PTIN	N; and (4) possesses the required	d Annual Filing Season Pro	gram Record of Completion(s). 5	See Special Rules
		Return Preparers in the instru			A CONTRACTOR
				RS by virtue of his/her status as a additional information and requi	
r Enrolled Re	tirement Plan Agent-er	nrolled as a retirement plan agen	at under the requirements of	of Circular 230 (the authority to pr	ractice before the
	enue Service is limited l				
▶ IF THIS	DECLARATION OF	REPRESENTATIVE IS NOT	COMPLETED, SIGNED	D, AND DATED, THE IRS WI	ILL RETURN THE
POWER O	F ATTORNEY. REPI	RESENTATIVES MUST SIGN	N IN THE ORDER LIST	ED IN PART I, LINE 2.	
Note: For design	nations d-t, enter your ti	tle, position, or relationship to th	e taxpayer in the "Licensin	g jurisdiction" column.	
Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)		Signature	Date
	(application)		11/1	11	

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
Α	CA	216668	OCHVL	2/9/24
35				
				0010

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information. ▶ Don't sign this form unless all applicable lines have been completed. ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

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

Taxpayer name and address Jia Jie Chen					iber(s)		
19766 Alpine Crest Road, Walnut, CA 917	89-5300		Daytime telephone number Plan number (if				
2 Designee(s). If you wish to nam designees is attached ▶ □	e more than two designees, a	attach a lis	ttach a list to this form. Check here if a list of additional				
Name and address GRANT CHIEN, CPA, ATTORNEY CONTINENTAL LAW FIRM, APLC 1108 S. BALDWIN AVE. 2FL, ARCADIA, C	A 91007	Telep	Nohone No		-788-9558 x101 '88-9568		
Check if to be sent copies of notic	es and communications	Chec	k if new: Address			Fax No.	
lame and address			No.				
		Fax N	0.				
Check if to be sent copies of notice	es and communications [Check	c if new: Address	Telep	hone No.	Fax No.	
 Tax information. Each designed periods, and specific matters you By checking here, I authorize 	u list below. See the line 3 ins	structions.			for the type of	tax, forms,	
(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)		(c) Year(s) or Period(s)		(d) Specific Tax		
INCOME, FOIA	1040	2018, 2	019	FOI	A - Freedom of	Information	
				Act	Request		
Specific use not recorded on specific use not recorded on CAI Retention/revocation of prior t	-, check this box. See the ins 	ns. If the	If you check this box, line 4 box is checked.	skip lin	ie 5	ine 4 hox	
isn't checked, the IRS will autor box and attach a copy of the tax	natically revoke all prior tax information authorization(s)	informatio that you w	n authorizations on fil vant to retain	e unles	s you check	the line 5	
To revoke a prior tax information	authorization(s) without subr	nitting a n	ew authorization, see	the line	5 instructions		
Taxpayer signature. If signed by individual, if applicable), executor the legal authority to execute this	r, receiver, administrator, trus	stee, or inc	lividual other than the	taxpav	er. I certify tha	t I have	
► IF NOT COMPLETED, SIGNE	D, AND DATED, THIS TAX I	NFORMA	TION AUTHORIZATIO	ON WIL	L BE RETUR	NED.	
DON'T SIGN THIS FORM IF I	T IS BLANK OR INCOMPLE	TE.		02	1-12-201	24	
Signature				Date		1	
Jia Jie Chen							
Print Name				Title (if ap	plicable)		

Document 1-1 ID #:27 Filed 08/29/24

Page 16 of 17 Page

Porm **2848** (Rev. January 2021)

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Departme	nuary 2021) ent of the Treasury levenue Service		and Declaration of Representative ▶ Go to www.irs.gov/Form2848 for instructions and the latest information.					Received by:		
Part		f Attorney					Telepho	ne		
	Caution:	A separate Form 2848 must be co	mpleted for e	each taxp	ayer. Form 2848 will not	be honored	Function	1		
1		rpose other than representation be			- 7		Date	/	/	
	er name and addr	nation. Taxpayer must sign and date	this form on	page 2, III		um h = u/=\				
JIA JIE		655			Taxpayer identification nu	imber(s)				
19766 A	ALPHONE CREST	ROAD, WALNUT, CA 91789-5300			Daytime telephone numb	er Pla	n number (if a	applica	able)	
					626-965-8898	1114	iii ioon (ii i	appilot.	1010)	
hereby a	appoints the follo	wing representative(s) as attorney(s)-	-in-fact:							
2	Representative(s) must sign and date this form on p	age 2, Part II.							
	nd address				CAF No.					
	CHIEN, CPA, AT				PTIN					
	NENTAL LAW FIR				Telephone No.	626-788-95	558 X101			
1100 3.	DALDWIN AVE.,	2F., ARCADIA, CA 91007			Fax No.	626-788-95	68			
Check i	f to be sent cop	es of notices and communications	s 🗸	Check		lephone No.	✓ Fa	x No.	V	
Name a	nd address		A. 4540		CAF No.					
				€.	PTIN					
					Telephone No.					
			77.37		Fax No.					
Check i	f to be sent copi	es of notices and communications	s \square	Check	if new: Address Te	ephone No.	☐ Fa	x No.		
Name a	nd address				CAF No.				0	
					PTIN					
				PTIN						
				Fax No.						
(Note: IF	RS sends notices	and communications to only two rep	resentatives.)	Check	if new: Address Tel	ephone No.	☐ Fa	x No.		
Name a	nd address				CAF No.					
					PTIN					
					Telephone No.					
					Fax No.					
		and communications to only two rep			if new: Address Tel	ephone No.	Fa	x No.		
		before the Internal Revenue Service			9					
	inspect my confiderepresentative(s) representative to		m acts I can agreements,	perform v	with respect to the tax mat	ters describe	ed below. Fo	r exan	nple, m	
Whis	tleblower, Practiti	come, Employment, Payroll, Excise. oner Discipline, PLR, FOIA, Civil Per ponsibility Payment, etc.) (see instru	nalty, Sec.	(1040,	Tax Form Number 941, 720, etc.) (if applicable		or Period(s) (see instruct		icable)	
FOIA, IN	ICOME				1040		2018, 20	19		
4 5	Specific use not CAF, check this I	recorded on the Centralized Auti pox. See Line 4. Specific Use Not Re	horization Fi	le (CAF). AF in the i	If the power of attorney is nstructions	for a specifi	ic use not re	corde	d on ▶ [
5a /	Additional acts a nstructions for lin	uthorized. In addition to the acts lise 5a for more information):	ted on line 3	above, I a cords via	uthorize my representative(an Intermediate Service Pr	s) to perform ovider;			(see	
[Other acts auti	norized:								

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): 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 form. 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. Taxpayer declaration and signature. 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, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal 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. Slavature Title (if applicable) JIA JIE CHEN 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, or ineligible for practice, before the Internal Revenue Service; • I am subject to regulations 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 - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below. c Enrolled Agent-enrolled as an agent by the IRS 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. f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-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 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)). A IE TUIC DECL ADATION OF DEPOSIT

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.
ote: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
Α	CA	216668	Other	2/6/24
1				