

A

6 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 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.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

RECEIVED

Jul 08 2025

S.C. SUPREME COURT

Jessie M Smith (Signature)

10-3-12 (Date)

JESSIE M SMITH (Print Name)

Print Name

PIR Number

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning 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 under the requirements of Circular 230.
d Officer - a bona fide officer of the taxpayer's organization.
e Full-Time Employee - a full-time employee of the taxpayer.
f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, 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 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 signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
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 signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. 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 SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ON PAGE 1. See the instructions for Part II.

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.

Table with 4 columns: 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. Rows include designations h and f with signatures and dates.

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0102

D-BK: 01587 PG: 0102

ACKNOWLEDGMENT IN NEW YORK STATE

STATE OF NEW YORK

COUNTY OF Suffolk ss.:

On the 1 day of July in the year 2013 before me, the undersigned, personally appeared **JESSIE MAE SMITH**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/ their capacity(ies), and that by his/her/ their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Vicki Castro

(Signature and Office of individual taking acknowledgment)

VICKI CASTRO
Notary Public, State of New York
No. 01CA4761748
Qualified in Suffolk County
Commission Expires Nov. 30, 2014

ACKNOWLEDGEMENT OUTSIDE NEW YORK STATE

STATE OF _____ COUNTY OF _____ ss.:

On the _____ day of _____ in the year _____ before me, the undersigned, personally appeared **JESSIE MAE SMITH**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose names(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument, and that such individual made such appearance before the undersigned in the _____

(Insert the city or other political subdivision and the state or country or other place the acknowledgement was taken).

(Signature and office of individual taking acknowledgment)

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0112

HEALTH CARE PROXY

D-BK: 01587 PG:0112

- (1) I, **JESSIE MAE SMITH**, hereby appoint **JAMES F. SMITH, JR.**, 66 Thomas St., Brentwood, New York 11717, (631) 231-9592 as my health care agent to make any and all health care decisions for me, except to the extent that I state otherwise. This proxy shall take effect only when and if I become unable to make my own health care decisions.
- (2) **Optional: Alternate Agent**-If the person I appoint is unable, unwilling or unavailable to act as my health care agent, I hereby appoint: **QIANA T. SMITH**, as my health care agent(s) to make any and all health care decisions for me, except to the extent that I state otherwise.
- (3) Unless I revoke it or state an expiration date or circumstances under which it will expire, this proxy shall remain in effect indefinitely. (Optional: If you want this proxy to expire, state the date or conditions here.) This proxy shall expire (specify date or conditions): _____
- (4) **Optional:** I direct my health care agent to make health care decisions according to my wishes and limitations, as he or she knows or as stated below. (If you want to limit your agent's authority to make health care decisions for you or to give specific instructions, you may state your wishes or limitations here.) I direct my health care agent to make health care decisions in accordance with the following limitations and/or instructions (attach additional pages as necessary): I authorize my health care agent and alternate agent(s), if any, to make all decisions regarding the provision or withdrawal of artificial nutrition and hydration, as I have discussed my wishes with them. I authorize my health care agent and alternate agent(s), if any, to be my representative(s) for the purposes of the Health Insurance Portability and Accountability Act (HIPAA)

In order for your agent to make health care decisions for you about artificial nutrition and hydration (nourishment and water provided by feeding tube and intravenous line), your agent must reasonably know your wishes. You can either tell your agent what your wishes are or include them in this section. See instructions for sample language that you could use if you choose to include your wishes on this form, including your wishes about artificial nutrition and hydration.

(5) **Your Identification (please print):**

Your Name Jessie Mae Smith

Your Signature Jessie Mae Smith Date 7-1-13

Your Address 66 Thomas St Brentwood NY

- (6) **Optional: Organ and/or Tissue Donation**-I hereby make an anatomical gift, to be effective upon my death, of: (check any that apply)
 - Any needed organs and/or tissues
 - The following organs and/or tissues _____
 - Limitations _____

If you do not state your wishes or instructions about organ and/or tissue donation on this form, it will not be taken to mean that you do not wish to make a donation or prevent a person, who is otherwise authorized by law, to consent to a donation on your behalf.

Your Signature _____ Date _____

(7) **Statement by Witnesses** (Witnesses must be 18 years of age or older and cannot be the health care agent or alternate.)
 I declare that the person who signed this document is personally known to me and appears to be of sound mind and acting of his or her own free will. He or she signed (or asked another to sign for him or her) this document in my presence.

Date (print) 7/1/13 Date 7/1/13

Name of Witness 1 Nashe DeLoCruz Name of Witness 2 Barbara Goff

Signature Nashe DeLoCruz Signature Barbara Goff

Address 3 Village Dr W Address 1 Cobbs Lane

Dix Hills, NY Medford NY

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LIVING WILL

To My Family, My Physician, My Lawyer, D-BK: 01587 PG: 0113

and All Others Whom It May Concern:

Death is as much a reality as birth, growth, maturity, and old age - it is one certainty of life. If the time comes when I, *Jessie Mae Smith*, can no longer take part in decisions for my own future, let this statement stand as an expression of my wishes and directions, while I am still of sound mind.

If at such time the situation should arise in which there is no reasonable expectation of my recovery from extreme physical or mental disability, I direct that I be allowed to die and not be kept alive by medications, artificial means, or "heroic measures". I do, however, ask that medication be mercifully administered to me to alleviate suffering even though such medication may shorten my life. I do not want cardiac resuscitation, mechanical respiration, tube feeding, or antibiotics. I would additionally prefer to be allowed to die at home, if possible.

This statement is made after careful consideration and is in accordance with my strong convictions and beliefs. I want the wishes and directions here expressed carried out to the extent permitted by law. Insofar as they are not legally enforceable, I hope that those to whom this Living Will is addressed will regard themselves as morally bound by these provisions. These instructions apply even if I am in an unconscious or conscious state.

NOTE: Must be signed in the presence of two capable witnesses

Signed *Jessie Mae Smith*
Jessie Mae Smith

Date: 7/1/82

Witness *Mustie DeLoach*
Signature

Address: 31 Village Dr. W Dix Hills, NY

Witness *Barbara Cope*
Signature

Address 1 Cobble Lane Medford, NY

Copies of this request have been given to:

B

AFFIDAVIT

I, Rufus Rivers and Merle Rivers, swear:

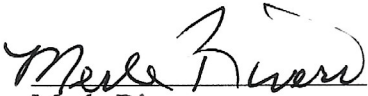
1. Attached POA pages contains forged signatures because:

- a) We have personal knowledge of Jessie Mae's signature and see attached comparisons.
- b) Rufus Rivers is Jessie Mae Smith's nephew and Merle Rivers is his spouse.

2. This violates SC Code §26-1-100.



Rufus Rivers



Merle Rivers



Sworn to and subscribed

before me this

8th day of July, 2025

