

## Ra3 Audit/Appeal Info

1 message

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To: Greg Shepard <greg@rapower3.com>

Sat, Aug 17, 2013 at 4:00 PM

You are receiving this from me as you are one of about thirty RaPower3 Team Members being audited. The following is meant to help you with your audit and or appeal. I will also send you more e-mails with points of view that should prove helpful. Please make a copy and put in your file. Also, make sure your, CPA or Tax Preparer has a copy of these e-mails.

This email has to do with the RaPower3 Payback. The IRS is claiming the only way you make money with RaPower3 is with the tax benefits. They claim this is what we emphasize. Hence, this a "tax avoidance scheme."

Attached is a Ra3 Payback document. This info will be part of the new rapower3.com website. It is written with the IRS in mind-so there's no misunderstanding about how you can make money other than the tax benefits. You will notice the extension of the bonus program is included. Also included is a startling phrase "cost of operation is half cent a kilowatt hour." Neldon has decided to be bold and get right into the faces of our competition. This statement will be coming out soon not only from RaPower3 but from IAS as well. Our competitors in coal have a cost of operation of 4.5 to 5 cents per kilowatt hour. Wind and solar are three plus times this.

### POINTS TO BRING UP:

1. Did you personally purchase Ra3 Solar Lenses exclusively for the tax benefits or did the rental fee and the bonus program factor in your decision to purchase?
2. Is there a reasonable expectation that rental fees and the bonus will be paid? Yes, IAS has signed big contracts for many millions of dollars (Bonus). We have towers going up all the time. Power and revenues are expected well before the end of the year (Rental).
3. Have you ever earned a commission from RaPower3? If so, did you make over \$600 in any one year? If so, you should have a 1099 form. That means you would pay taxes on that amount.
4. Tax avoidance scheme? We have ten employees working at the manufacturing plant and out in the solar field. We have one degreed engineer also as an employee working full-time at the manufacturing plant (Jeremy Sharp). Outside Rocky Mountain Power, county and city government agencies along with public schools, IAS is one of the largest employers in the county. Our employees pay taxes. Our manufacturing plant pays taxes and our construction company pays taxes.
5. All of our renewable energy competitors use IRS tax benefits as an incentive to purchase their products. Tax benefits are always a prominent advertising tool with our competitors.
6. It's not our fault, that the tax benefits offer such a quick payback for our RaPower3 Team Members. On the contrary, we should be praised. President Obama has pushed for these tax benefits hoping there would be


innovation. We have come up with extraordinary innovations. Thus, the tax benefits look extraordinary. We should not be singled out by the IRS because of our innovation and have our tax benefits denied.

7. General Strategy: If the IRS makes a statement that sounds contrary to what you think about RaPower3 concerning our technology or anything we have said, challenge them. Example: "The technology will never work or it's highly unlikely you will ever produce electricity." CHALLENGE THAT. "What evidence do you have? What scientist or expert has given you written testimony to this? Where is this evidence?" This is why at the appeal level, we want the session recorded. The IRS cannot lie or deceive. If they do, it is considered an extremely serious offense.

More later.

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 RaPower3 Payback.doc  
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