

CONFIDENTIAL

Jameson, Richard

September 20, 2017

1

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,)	
)	Deposition of:
Plaintiff,)	
)	RICHARD JAMESON
vs.)	
)	Time on record:
)	
RaPower3, LLC,,)	7 Hours 20 minutes
INTERNATIONAL)	
AUTOMATED SYSTEMS,)	Case No. 2:15-cv-00828 DN
INC., LTBl, LLC, R.)	
GREGORY SHEPARD, ELDON)	Judge David Nuffer
JOHNSON and ROGER)	
FREEBORN,)	CONFIDENTIAL
)	
Defendants.)	

September 20, 2017 * 9:00 a.m. to 5:20 p.m.

Location: United States Attorney's Office
20 East Main Street, Suite 208
St. George, Utah

**Plaintiff
Exhibit**
Pl. Ex. 666-A

Reported by: Russel D. Morgan, CSR

CONFIDENTIAL

Jameson, Richard

September 20, 2017

2 (Pages 2 to 5)

2	3
<p>1 APPEARANCES</p> <p>2</p> <p>3 FOR THE PLAINTIFF:</p> <p>4 Erin Healy-Gallagher</p> <p>5 Erin R. Hines (Telephonically)</p> <p>6 UNITED STATES DEPARTMENT OF JUSTICE</p> <p>7 Trial Attorneys, Tax Division</p> <p>8 P.O. Box 7328</p> <p>9 Washington, D.C. 20044</p> <p>10 Telephone: 202.353.2452 (Healy-Gallagher)</p> <p>11 Fax: 202.514.6770</p> <p>12 E-mail: erin.healygallagher@usdoj.gov</p> <p>13 FOR THE DEFENDANTS RAPOWER-3, LLC,</p> <p>14 INTERNATIONAL AUTOMATED SYSTEMS, INC., LTB1,</p> <p>15 LLC, NELDON JOHNSON, and RICHARD JAMESON:</p> <p>16 Steven R. Paul</p> <p>17 NELSON, SNUFFER, DAHLE & POULSEN, P.C.</p> <p>18 10885 So. State St.</p> <p>19 Sandy, Utah 84070</p> <p>20 801.576.1400</p> <p>21 spaul@nsdplaw.com</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p> <p style="text-align: center;">* * *</p>	<p>1 INDEX</p> <p>2 RICHARD JAMESON PAGE</p> <p>3 Examination by Ms. Healy-Gallagher 6</p> <p>4</p> <p>5 EXHIBITS</p> <p>6 NUMBER DESCRIPTION PAGE</p> <p>7 Exhibit 624 10-25-13 E-Mail to Richard</p> <p>8 Jameson from Greg Shepard 104</p> <p>9</p> <p>10 Exhibit 625 10-29-13 E-mail to Aaron</p> <p>11 Mayer from Greg Shepard 128</p> <p>12 Exhibit 626 10-29-13 E-mail to Preston</p> <p>13 Olsen from Greg Shepard 135</p> <p>14</p> <p>15 Exhibit 627 U.S. Code Service</p> <p>16 26 USC 469 143</p> <p>17 Exhibit 628 U.S. Code Service</p> <p>18 26 CFR 1.469-1T 149</p> <p>19</p> <p>20 Exhibit 629 U.S. Code Service</p> <p>21 26 CF 1.469.5t 152</p> <p>22 Exhibit 630 U.S. Code Service</p> <p>23 26 CFR 1.469.4 164</p> <p>24</p> <p>25 Exhibit 631 RaPower3 Tax Forms 171</p> <p>26</p> <p>27 Exhibit 632 4-14-15 E-Mail to Richard</p> <p>28 Jameson from Ted Fullerton 182</p> <p>29 Exhibit 633 8-6-15 E-mail to Mark Sikich</p> <p>30 from Trent Hanson 185</p> <p>31</p> <p>32 Exhibit 634 2013 Federal Tax Return for</p> <p>33 R. Greg and Diana C. Shepard 193</p> <p>34 Exhibit 635 2013 Form 1120 Tax Return 193</p> <p>35 Exhibit 636 2014 Federal Tax Return for</p> <p>36 R. Greg and Diana Shepard 193</p>
4	5
<p>1 EXHIBIT (Continued)</p> <p>2 Exhibit 637 5-1-14 letter on North Star</p> <p>3 Tax Services letterhead to</p> <p>4 Ms. Oyola from Richard Jameson 203</p> <p>5 Exhibit 638 9-24-14 letter on North Star</p> <p>6 Tax Services letterhead to</p> <p>7 Steven Miller from 213</p> <p>8 Richard Jameson</p> <p>9</p> <p>10 Exhibit 639 9-6-16 letter on North Star</p> <p>11 Tax Services letterhead to</p> <p>12 Steven Miller from 219</p> <p>13 Richard Jameson</p> <p>14 Exhibit 640 7-5-16 E-mail to Christopher</p> <p>15 Moran from Ken Riter 222</p> <p>16</p> <p>17 Exhibit 641 7-18-14 E-mail to</p> <p>18 coachm_96@hotmail.com</p> <p>19 from Rick Jameson 223</p> <p>20</p> <p>21 Exhibit 642 7-5-16 E-mail to Ken Riter</p> <p>22 from Rick Jameson 224</p> <p>23</p> <p>24</p> <p>25</p>	<p>1 PROCEEDINGS</p> <p>2 RICHARD JAMESON</p> <p>3 having been first duly sworn to tell the</p> <p>4 truth, was examined and testified as</p> <p>5 follows:</p> <p>6 EXAMINATION</p> <p>7 BY MS. HEALY-GALLAGHER:</p> <p>8 Q All right. Good morning, Mr. Jameson.</p> <p>9 A Good morning.</p> <p>10 Q We are on the record today in the case</p> <p>11 of United States vs. RaPower-3, et al, on</p> <p>12 September 20th, 2017.</p> <p>13 We met a moment ago. But my name is</p> <p>14 Erin Healy-Gallagher of the U.S. Department of</p> <p>15 Justice in the Tax Division appearing on behalf of</p> <p>16 the United States.</p> <p>17 Mr. Paul, would you like to make your</p> <p>18 appearance?</p> <p>19 MR. PAUL: Yes. I am Steven Paul. I</p> <p>20 represent RaPower-3 and Neldon Johnson and the</p> <p>21 RaPower-3 entities.</p> <p>22 MS. HEALY-GALLAGHER: Erin Hines is on</p> <p>23 the phone also representing the United States</p> <p>24 Department of Justice. Christopher Moran is not</p> <p>25 present for the United States. Similarly, R.</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

3 (Pages 6 to 9)

6	<p>1 Gregory Shepard and Roger Freeborn are not present 2 today.</p> <p>3 This deposition will be governed by the 4 federal Rules of Civil Procedure and the local 5 rules of the District of Utah. All exhibits will 6 be marked and kept today by the court reporter. 7 Mr. Paul, did you have any stipulations 8 for this deposition?</p> <p>9 MR. PAUL: Not at this point.</p> <p>10 MS. HEALY-GALLAGHER: Okay. We'll 11 address any as they arise.</p> <p>12 BY MS. HEALY-GALLAGHER: 13 Q All right. Would you please state and 14 spell your name for the record?</p> <p>15 A Richard Jameson, J-a-m-e-s-o-n.</p> <p>16 MR. PAUL: Actually, yes. I just 17 represented the stipulation. We would like to 18 invoke the confidentiality provision and the 19 protective order and designate this deposition as 20 confidential.</p> <p>21 BY MS. HEALY-GALLAGHER: 22 Q And would you spell your last name, 23 please?</p> <p>24 A J-a-m-e-s-o-n.</p> <p>25 Q And would you please provide the city</p>	7	<p>1 and state of your home address?</p> <p>2 A Mailing address or physical address?</p> <p>3 Q Physical address.</p> <p>4 A Seventy North 200 West, Ivins, Utah 5 84738. Just moved there.</p> <p>6 Q And the city and state of your business 7 address?</p> <p>8 A The city is St. George, Utah.</p> <p>9 Q Mr. Jameson, have you ever been deposed 10 before?</p> <p>11 A Yes, I have.</p> <p>12 Q How many times?</p> <p>13 A One, maybe two.</p> <p>14 Q All right. So, you are probably 15 generally familiar with how depositions go. But, 16 for today, I would like to just cover a few ground 17 rules so that we are all on the same page. So, in 18 this deposition, I will ask you questions. My 19 questions and your answers will be recorded by the 20 court reporter who is here. So, you need to speak 21 loudly enough for him to hear you and answer my 22 questions verbally. Do you understand?</p> <p>23 A Yes, ma'am.</p> <p>24 Q You are doing a great job so far. But 25 the court reporter cannot record a nod or shake of</p>
8	<p>1 the head, and words like uh-huh or uh-uh are 2 unclear on the transcript that will be created.</p> <p>3 A Understood.</p> <p>4 Q So, if there comes a time when there is 5 sort of one of those situations, I'll stop and ask 6 you for a verbal answer. Do you understand?</p> <p>7 A Yes, ma'am.</p> <p>8 Q Also, we have a tendency in casual 9 conversation to sometimes speak over one another. 10 For example, you'll start to answer a question 11 before it's finished being asked. So, here, 12 please wait until I am finished asking my question 13 before you start to answer, because the court 14 reporter can't take down two people talking at 15 once. Do you understand?</p> <p>16 A Yes, ma'am.</p> <p>17 Q And, again, if there is a situation that 18 comes up today, I'll just stop, slow us down so 19 that the court reporter can make a clear 20 transcript.</p> <p>21 All right. So, when I do finish each 22 question, your task for today is to give full and 23 complete answers. Do you understand that 24 obligation?</p> <p>25 A Yes, ma'am.</p>	9	<p>1 Q It's my obligation to ask understandable 2 questions to you. So, if you don't understand a 3 question for any reason, please let me know, and I 4 will try to ask a better one. Will you do that?</p> <p>5 A Yes, ma'am.</p> <p>6 Q Sometimes it will happen that you will 7 give an answer as completely as you can in the 8 moment, but then later on you may remember 9 different information or additional information 10 about that answer, and you may need to clarify or 11 amplify the previous answer. And that's fine. 12 When that occurs, if it occurs, please let me 13 know, and we'll make sure to clarify the record 14 right away. Will you do that?</p> <p>15 A Yes, ma'am.</p> <p>16 Q And when you are answering a question, 17 if you think that a document or documents might 18 help refresh your recollection or help you 19 remember an answer, please let me know, and we'll 20 see if we have that document here today. Will you 21 do that?</p> <p>22 A Yes, ma'am.</p> <p>23 Q And Mr. Paul is here representing you 24 today, correct?</p> <p>25 A Yes, ma'am.</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

4 (Pages 10 to 13)

10	<p>1 Q So, if at any time you want to talk to</p> <p>2 Mr. Paul during the deposition, that's fine, but</p> <p>3 if there is a question pending, I will ask that</p> <p>4 you answer the question first before you talk to</p> <p>5 Mr. Paul. Will you do that?</p> <p>6 A Yes, ma'am.</p> <p>7 Q So, we are here today to get as accurate</p> <p>8 a record as we can of the facts of this case as</p> <p>9 you remember them or know them. So, I have to ask</p> <p>10 you, is there anything that would prevent you from</p> <p>11 understanding and answering my questions today</p> <p>12 with the full capacity of your recollection?</p> <p>13 A Not to my knowledge, no.</p> <p>14 Q Are you taking any medications or drugs</p> <p>15 of any kind that might interfere with your memory?</p> <p>16 A No, ma'am.</p> <p>17 Q Have you had anything alcoholic to drink</p> <p>18 in the last eight hours?</p> <p>19 A No, ma'am.</p> <p>20 Q Is there any other reason you can think</p> <p>21 of why you may not be able to answer my questions</p> <p>22 fully and accurately today?</p> <p>23 A No, ma'am.</p> <p>24 Q Mr. Jameson is how you pronounce it,</p> <p>25 right?</p>	11	<p>1 A Yes, ma'am.</p> <p>2 Q Would you please identify any email</p> <p>3 addresses you have used since 2010.</p> <p>4 A Rjameson, j-a-m-e-s-o-n, 08 @Gmail.com.</p> <p>5 Then I have Rick@northstartaxservices, make sure</p> <p>6 there is an "S" on services, .com.</p> <p>7 Q Any others?</p> <p>8 A No, ma'am.</p> <p>9 Q All right. Mr. Jameson, I would like to</p> <p>10 get an idea of your background as we begin. Where</p> <p>11 did you go to high school?</p> <p>12 A I went to high school, let's see,</p> <p>13 University High School in West Los Angeles. I</p> <p>14 went to high school in Portsmouth, New Hampshire.</p> <p>15 I went to high school in Fresno, California. I</p> <p>16 went to high school in Manhattan Beach,</p> <p>17 California. I think there was another one in</p> <p>18 there, but I don't remember exactly.</p> <p>19 Q All right. Where did you graduate high</p> <p>20 school?</p> <p>21 A I did not graduate from high school.</p> <p>22 Q Have you had any formal education since</p> <p>23 high school?</p> <p>24 A Yes, ma'am.</p> <p>25 Q What's that?</p>
12	<p>1 A I have a Bachelor of Science degree in</p> <p>2 industrial technology with a major in business</p> <p>3 administration and economics. I have a masters of</p> <p>4 science degree in social science interdisciplinary</p> <p>5 public administration with a major in economics.</p> <p>6 I have a masters degree in taxation. And I am</p> <p>7 currently working on my Ph.D. in taxation.</p> <p>8 Q Okay. Let's start with your bachelors</p> <p>9 of science. And did you say industrial</p> <p>10 technology?</p> <p>11 A Industrial technology with a major in</p> <p>12 economics and business administration.</p> <p>13 Q When did you get that degree?</p> <p>14 A I think I got it in 1980, if I remember</p> <p>15 correctly.</p> <p>16 Q From which institution?</p> <p>17 A It's now called Southern Utah State</p> <p>18 University up in Cedar City.</p> <p>19 Q And your masters in social science?</p> <p>20 A It's a masters in social science</p> <p>21 interdisciplinary administration with a major in</p> <p>22 economics. I received it from Utah State</p> <p>23 University in Logan, Utah.</p> <p>24 Q When did you receive that degree?</p> <p>25 A I think, if I remember correctly, 1985</p>	13	<p>1 thereabouts.</p> <p>2 Q Your masters in taxation, where did you</p> <p>3 get that from?</p> <p>4 A I received that from the William Howard</p> <p>5 Taft University in Southern California.</p> <p>6 Q When did you get that?</p> <p>7 A I want to say late '80, early '90. I</p> <p>8 don't remember the exact date. I think it's</p> <p>9 probably 1990. We'll say that. That's close</p> <p>10 enough.</p> <p>11 Q And you say you are working on your</p> <p>12 Ph.D. in taxation?</p> <p>13 A Yes, ma'am.</p> <p>14 Q With which institution?</p> <p>15 A I knew you were going to ask that</p> <p>16 question. And I keep forgetting the name of it.</p> <p>17 It's in Provo, Utah. It's an online class. I</p> <p>18 don't remember the name to be honest with you.</p> <p>19 Q When did you start working on your Ph.D.</p> <p>20 in taxation?</p> <p>21 A I started working on it about four</p> <p>22 and-a-half years ago, which would be what --</p> <p>23 Q Middle of 2012?</p> <p>24 A Middle of 2012 sounds about right, yeah.</p> <p>25 Q And what remains until you get your</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

48 (Pages 186 to 189)

186	<p>1 Plaintiff's Exhibit 633?</p> <p>2 A Yes.</p> <p>3 Q What is it?</p> <p>4 A Appears to be an email from Mark Sikich</p> <p>5 to me.</p> <p>6 Q And to you, this email address is the</p> <p>7 rick@northstartaxservices.com, correct?</p> <p>8 A Correct.</p> <p>9 Q Generally, Mr. Jameson, does Plaintiff's</p> <p>10 Exhibit 633 look like the kind of printout you get</p> <p>11 from rick@northstartaxservices.com?</p> <p>12 A Yes.</p> <p>13 Q And this email from Mr. Sikich was dated</p> <p>14 August 6, 2015, correct?</p> <p>15 A Correct.</p> <p>16 Q Do you recall if you ever responded per</p> <p>17 Mr. Sikich's request?</p> <p>18 A Off the top of my head, I don't think I</p> <p>19 did. I think I called him and told him that I</p> <p>20 couldn't respond to it because of the requirements</p> <p>21 under Circular 230 that would open me up to</p> <p>22 liability. And I didn't feel that it was ethical</p> <p>23 to answer questions that or things about tax</p> <p>24 returns that I didn't, was not involved in, if I</p> <p>25 remember correctly. But that was what, two years</p>
187	<p>1 ago?</p> <p>2 Q Mr. Jameson, showing you what's been</p> <p>3 marked Plaintiff's Exhibit 316, that's 3-1-6,</p> <p>4 Bates marked Greg_P&R-000157 through 177. Would</p> <p>5 you take a look through that, please, and let me</p> <p>6 know if you recognize this document?</p> <p>7 A It appears to be a tax return that I</p> <p>8 have completed.</p> <p>9 Q For Peter and Reni Greg, correct?</p> <p>10 A Correct.</p> <p>11 Q For tax year 2013?</p> <p>12 A Correct.</p> <p>13 Q Do you know how the Gregs found you?</p> <p>14 A Word of mouth, I assume, unless they</p> <p>15 looked on the website which I didn't authorize.</p> <p>16 Q Right. Because they are in Oregon,</p> <p>17 right?</p> <p>18 A Right. But I should point out, I do tax</p> <p>19 returns for people all over the country. I</p> <p>20 actually do a tax return for an individual who is</p> <p>21 sailing around the world. And so, he sent me his</p> <p>22 stuff from somewhere in Indonesia because he had a</p> <p>23 broken part on his ship or his boat that he was</p> <p>24 waiting for.</p> <p>25 Q Okay. So, you prepared this tax return</p>
188	<p>1 for Peter and Reni Greg?</p> <p>2 A Yes, ma'am.</p> <p>3 Q Including the Schedule C that appears on</p> <p>4 the page with the Bates number ending in 164?</p> <p>5 A 164? Yes. I have three copies of</p> <p>6 Schedule C.</p> <p>7 Q Are they all the same Schedule C?</p> <p>8 A Yes, ma'am, appears to be. Yes.</p> <p>9 Q Do they all have the same Bates number</p> <p>10 at the bottom?</p> <p>11 A Yes.</p> <p>12 MR. PAUL: There is three 164s.</p> <p>13 MS. HEALY-GALLAGHER: I see that. That</p> <p>14 looks like a copying error.</p> <p>15 A Okay. I'm not going crazy then.</p> <p>16 BY MS. HEALY-GALLAGHER:</p> <p>17 Q Not about this anyway.</p> <p>18 A Okay.</p> <p>19 MR. PAUL: You are not going to ask</p> <p>20 questions about it?</p> <p>21 MS. HEALY-GALLAGHER: No.</p> <p>22 BY MS. HEALY-GALLAGHER:</p> <p>23 Q Okay. Handing you what's been marked</p> <p>24 Plaintiff's Exhibit 317, 317 -- Bates marked</p> <p>25 Greg_P&R-00016 through 220. Do you recognize</p>
189	<p>1 Plaintiff's Exhibit 317?</p> <p>2 A Yes, ma'am.</p> <p>3 Q This is also a tax return you prepared</p> <p>4 for Peter and Reni Greg, correct?</p> <p>5 A Yes.</p> <p>6 Q For tax year 2014?</p> <p>7 A Yes.</p> <p>8 Q If we take a look at the bottom of the</p> <p>9 page with the Bates number ending in 187, is that</p> <p>10 your signature at the bottom of the page?</p> <p>11 A 187?</p> <p>12 Q Um-hmm. Second page of the exhibit.</p> <p>13 A Yes.</p> <p>14 Q If we take a look at the page ending in</p> <p>15 193, we see a Schedule C for Peter Greg?</p> <p>16 A Yes.</p> <p>17 Q And the Schedule C says the principal</p> <p>18 business or profession is equipment rental</p> <p>19 services, correct?</p> <p>20 A Yes.</p> <p>21 Q And that indicates that this was a</p> <p>22 RaPower-3 Schedule C?</p> <p>23 A I don't know if it indicates it. But it</p> <p>24 probably is, yes.</p> <p>25 Q That's what you typically put as the</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

49 (Pages 190 to 193)

190	191
<p>1 principal business or profession when someone had 2 bought solar lenses? 3 A Yes. 4 Q In here you have marked yes in line G, 5 which asks whether you, meaning the taxpayer, 6 materially participated in the operation of this 7 business? 8 A Yes. 9 Q And is that for the reason that we 10 talked about before, meeting the second test in 11 the regs? 12 A Yes. Among other things. That would 13 be -- I would have to look at his documentation. 14 But for his purposes, yes, that would work. 15 Q You have also marked here in line 32A 16 all investment is at risk. Do you see that? 17 A 32A. 18 Q Bottom of the page. 19 A Yes. 20 Q How did you know that all of Peter 21 Greg's investment was at risk? 22 A I am basing that on the Equipment 23 Purchase Agreement. 24 Q Anything else? 25 A What else would I base it on? He has a</p>	<p>1 Purchase Agreement saying he purchased X number of 2 lenses, and he owes some money to get it paid. 3 Q So, any other reason? 4 A Not that I can think of offhand. 5 Q If you think of something later, let me 6 know. Turn, please, to the page that ends in 7 Bates number 197. 8 A Okay. 9 Q Here we have a foreign tax credit form 10 116? 11 A Right. 12 Q Off the record. 13 (Whereupon, a discussion took place off the 14 record.) 15 BY MS. HEALY-GALLAGHER: 16 Q So, we are taking a look at the foreign 17 tax credit Form 1116 for Peter and Reni Greg. Do 18 you see that, Mr. Jameson? 19 A Yes. 20 Q Do you have any idea why you put a 21 foreign tax credit on the Gregs' return for 2014? 22 A Well, my bottom line would be they 23 probably had some foreign taxes that they paid. 24 Q So, we deposed Peter Greg in this case. 25 And he testified that he had no idea why this was</p>
192	193
<p>1 on his tax return. And he testified that he paid 2 no foreign income in 2014, that he had no foreign 3 income or foreign business in 2014. 4 A Then I would have to go back and look at 5 my records. I would have assumed. If he said he 6 didn't get any, then I am not sure what happened. 7 Because it has the abbreviations of, you know, 8 other countries and so forth. Unless there was 9 some confusion between the preparation of returns 10 and somebody else's stuff got stuck on his. But I 11 would have to go back and look at the records. 12 Q So, if we take a look at his 1040, which 13 is on Bates number page ended 190, and we look at 14 line 48, we see that there's a foreign tax credit 15 entered. 16 A Correct. 17 Q On the second page of the 1040. And 18 there are some other credits from the Form 3800 on 19 line 54, correct? 20 A Right. 21 Q Do you have an understanding of whether 22 that was a carryforward of credits from solar 23 lenses? 24 A I would assume it's a carryforward of 25 credit. But, again, I would have to look.</p>	<p>1 Q So, ultimately, Mr. Greg paid \$121 in 2 taxes in 2014. Do you see that? 3 A Yes. 4 Q So, without the foreign tax credit, his 5 tax bill would have been higher, wouldn't it? 6 A Yes. 7 MR. PAUL: Does the foreign tax credit 8 have anything to do with RaPower? 9 MS. HEALY-GALLAGHER: I have no idea. 10 MR. PAUL: Then I'll object to this line 11 of questioning as irrelevant and ask that it be 12 stricken. 13 MS. HEALY-GALLAGHER: Can we go off the 14 record for a minute? 15 (Whereupon, a discussion took place off the record 16 and then a brief recess was taken.) 17 (Exhibit No. 634, 635 and 636 were marked for 18 identification.) 19 BY MS. HEALY-GALLAGHER: 20 Q Back on the record after a short break. 21 Mr. Jameson, did you talk with anybody about the 22 facts of this case? 23 A No. 24 Q You have been handed a stack of 25 exhibits. Let's take a look first at Plaintiff's</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

50 (Pages 194 to 197)

194	<p>1 Exhibit 132, Bates marked Olsen_P&E-00492 through</p> <p>2 510. Mr. Jameson, is this a copy of the federal</p> <p>3 tax return that you prepared?</p> <p>4 A Yes.</p> <p>5 Q Let's take a look at what's been marked</p> <p>6 Plaintiff's Exhibit 634, Bates number</p> <p>7 Shepard_Greg-03866 through 3895. Mr. Jameson, is</p> <p>8 this a copy of a tax return that you prepared?</p> <p>9 A Yes.</p> <p>10 Q Let's take a look, please, at the page</p> <p>11 ending Bates 3873. This is in 634.</p> <p>12 A Page was 38 --</p> <p>13 Q 73.</p> <p>14 A 73. Okay.</p> <p>15 Q This is a Schedule C for Mr. Shepard</p> <p>16 engaging in equipment rental services. Mr.</p> <p>17 Jameson, to your knowledge, is this a Schedule C</p> <p>18 for leasing out solar lenses?</p> <p>19 A Yes. And for commissions he received.</p> <p>20 Q So, the commissions he received, is that</p> <p>21 in the Part 1, line 1?</p> <p>22 A Yes.</p> <p>23 Q And the depreciation in line 13, that's</p> <p>24 depreciation on the solar lenses, correct?</p> <p>25 A Yes. I should probably enlarge that if</p>	195	<p>1 I can. It should probably be solar lenses, but he</p> <p>2 probably has other items he's depreciating too:</p> <p>3 Desk, computer, something like that. My bet would</p> <p>4 be the majority of it is the solar lenses.</p> <p>5 Q On pages marked 3893 through 3895 is a</p> <p>6 Form 3468 Investment Credit, correct?</p> <p>7 A Yes.</p> <p>8 Q And is this the form to report a credit</p> <p>9 for the solar lenses?</p> <p>10 A Yes.</p> <p>11 Q All right. Take a look, please, at</p> <p>12 what's been marked as Plaintiff's Exhibit 635.</p> <p>13 This is a Form 1120 for Shepard Global, Inc. for</p> <p>14 tax year 2013, correct?</p> <p>15 A Yes, ma'am.</p> <p>16 Q Mr. Jameson, this is a tax return that</p> <p>17 you prepared, correct?</p> <p>18 A Yes, ma'am.</p> <p>19 Q Where on the Shepards' 2013 tax return</p> <p>20 in Plaintiff's Exhibit 2013 is anything from</p> <p>21 Shepard Global reported?</p> <p>22 A It would be reported on the Schedule C.</p> <p>23 That's the 62,947 shown on line 1.</p> <p>24 Q Are you looking at a specific page?</p> <p>25 A Yeah. I'm looking at 3873 on the</p>
196	<p>1 personal return.</p> <p>2 Q 3873?</p> <p>3 A Um-hmm.</p> <p>4 Q Okay. Which line?</p> <p>5 A Line 1.</p> <p>6 Q Line 1. So, how do you get more than</p> <p>7 \$69,000 in gross receipts off of this Shepard</p> <p>8 Global?</p> <p>9 A Line 26. But you don't have the</p> <p>10 attachment. Line 26, there is an actual</p> <p>11 attachment that says Other Deductions. And on it</p> <p>12 would list the 69,947 that was transferred over as</p> <p>13 commissions or payments to the Schedule C.</p> <p>14 Q Okay. Do you understand or can you</p> <p>15 explain to me what the difference is between the</p> <p>16 gross receipts of Shepard Global, Inc. at more</p> <p>17 than \$82,000 and the gross receipts on the</p> <p>18 Schedule C of \$69,000 plus?</p> <p>19 A On that form that we are missing, the</p> <p>20 difference, I think, is around 13,000 just off the</p> <p>21 top of my head. That would have been other</p> <p>22 expenses, travel, telephone, postage, office</p> <p>23 expenses, that kind of stuff. I would have to see</p> <p>24 the other page. There is another page that lists</p> <p>25 those, that itemizes those things for you on the</p>	197	<p>1 tax return.</p> <p>2 Q Do you have an understanding of what</p> <p>3 Shepard Global does as its business activities?</p> <p>4 A My understanding for Shepard Global is</p> <p>5 it's basically a corporation that he set up to</p> <p>6 take care of the selling solar lenses, my</p> <p>7 understanding.</p> <p>8 Q And Shepard Global is Greg Shepard's</p> <p>9 company, correct?</p> <p>10 A That is correct.</p> <p>11 Q All right. Mr. Jameson, you have in</p> <p>12 front of you Plaintiff's Exhibit 446, federal tax</p> <p>13 return of Shepard Global, Inc. for 2014. Do you</p> <p>14 see that?</p> <p>15 A Yes, ma'am.</p> <p>16 Q You prepared this return?</p> <p>17 A Yes, ma'am. See that, the page that has</p> <p>18 the itemized? That's the page you are missing in</p> <p>19 the other one.</p> <p>20 Q So, you are looking at -- and for the</p> <p>21 record, Plaintiff's Exhibit 446 is Bates marked</p> <p>22 Shepard_Greg-03896 through 3912, yes? Right?</p> <p>23 A Yes.</p> <p>24 Q So, you are pointing me to the page</p> <p>25 marked 3900 at the listing of Other Deductions,</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

51 (Pages 198 to 201)

198	<p>1 correct?</p> <p>2 A Correct. What I was explaining is, on</p> <p>3 the last one we looked at, the 1120, where it had</p> <p>4 line 26, you were asking where it was. There</p> <p>5 would be a line like this that says Other</p> <p>6 Deductions, line 26, 1120 Other Deductions. And</p> <p>7 it would itemize it. And that's something you are</p> <p>8 missing on this return that would explain where</p> <p>9 those deductions were. Have the assembly</p> <p>10 backwards.</p> <p>11 Q We are taking a look of that list of</p> <p>12 Other Deductions. Do you happen to recall why</p> <p>13 \$40,000 is in the entry for legal and professional</p> <p>14 fees?</p> <p>15 A If I remember correctly, we issued</p> <p>16 1099s. I think part of it is payment to Mark and</p> <p>17 one of his other sons, too. And some of it may be</p> <p>18 payments to the Schedule C that he has on his</p> <p>19 personal return. I would have to look at my notes</p> <p>20 to say for sure.</p> <p>21 Q So, why characterize that as legal and</p> <p>22 professional fees?</p> <p>23 A Because it would be considered legal or</p> <p>24 professional fees if it was paid to them for their</p> <p>25 activities having to do with their business.</p>	199	<p>1 Q Their business of selling lenses?</p> <p>2 A I don't know what their business is. I</p> <p>3 don't do their tax returns.</p> <p>4 Q All right. Just to make sure I got it,</p> <p>5 Mr. Jameson, Plaintiff's Exhibit 446 is a tax</p> <p>6 return that you prepared?</p> <p>7 A Yes.</p> <p>8 Q Take a look through the Plaintiff's</p> <p>9 Exhibit 636, which is Bates numbered</p> <p>10 Shepard_Greg-03913 through 3930. Do you recognize</p> <p>11 Plaintiff's Exhibit 636?</p> <p>12 A Yes.</p> <p>13 Q It's a federal tax return for R. Gregory</p> <p>14 and Diana C. Shepard for tax year 2014, correct?</p> <p>15 A Yes.</p> <p>16 Q You prepared Plaintiff's Exhibit 636?</p> <p>17 A Yes.</p> <p>18 Q Including the Schedule C?</p> <p>19 A Yes.</p> <p>20 Q That appears at the page ending in Bates</p> <p>21 number 3919?</p> <p>22 A Yes.</p> <p>23 Q This Schedule C is for RaPower Solar</p> <p>24 Lense Leasing business?</p> <p>25 A Yes.</p>
200	<p>1 Q Handing you what's been marked</p> <p>2 Exhibit 516, Bates numbered Jameson 008134 through</p> <p>3 8143. Please take a look at that and let me know</p> <p>4 when you are done.</p> <p>5 A Okay. I'm done.</p> <p>6 Q Do you recognize Plaintiff's</p> <p>7 Exhibit 516?</p> <p>8 A Yeah. I think I saw a copy of it.</p> <p>9 Q Well, the first page of it is an email</p> <p>10 from Roger Hamblin to Glenda Johnson and your</p> <p>11 email address, correct?</p> <p>12 A Correct.</p> <p>13 Q With the subject Rogers on it?</p> <p>14 A Correct.</p> <p>15 Q Dated April 12, 2014, right?</p> <p>16 A Yes.</p> <p>17 Q And Mr. Hamblin writes, "Neldon asked</p> <p>18 that I add some wording on statutory</p> <p>19 noncompliance, and that we believe they have lost</p> <p>20 jurisdiction." Did I read that correctly?</p> <p>21 A Yes.</p> <p>22 Q Any idea what Mr. Hamblin's talking</p> <p>23 about here?</p> <p>24 A Laying the groundwork for Internal</p> <p>25 Revenue Code Section 7433.</p>	201	<p>1 Q Did you ever talk with Neldon Johnson</p> <p>2 about arguments to be made to the IRS?</p> <p>3 A I did not talk to Neldon Johnson other</p> <p>4 than the two times I have met him.</p> <p>5 Q Why are you cc'ed on here?</p> <p>6 A Well, my bet is, if you look toward the</p> <p>7 back, on page 8138, as an example, middle of the</p> <p>8 thing, where it starts with the Emergency Economic</p> <p>9 Stabilization Act of 2008, that looks like</p> <p>10 something I provided to another client in an</p> <p>11 audit.</p> <p>12 Q So, on the page ending in 8138, that's</p> <p>13 the paragraph in the middle of the page?</p> <p>14 A Yeah. It starts with the Emergency</p> <p>15 Economic Stabilization Act.</p> <p>16 Q Um-hmm.</p> <p>17 A That looks like something that I</p> <p>18 provided to another client in an audit. And the</p> <p>19 section below that looks like something I provided</p> <p>20 to a -- parts of it. It may have been -- it looks</p> <p>21 like it may have also been changed a little bit.</p> <p>22 But it looks like something that I would have</p> <p>23 provided to the Internal Revenue Service in the</p> <p>24 audit of another client. Remember I told you I</p> <p>25 quoted regulations and laws and that. This looks</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

52 (Pages 202 to 205)

<p style="text-align: right;">202</p> <p>1 like some of my research.</p> <p>2 Q So, were you assisting Mr. Hamblin with</p> <p>3 this representation before the IRS?</p> <p>4 A I think he asked me to look at it once.</p> <p>5 And I told him that I probably shouldn't do it</p> <p>6 because of the problem with being an enrolled</p> <p>7 agent and advising him when he's a client, not a</p> <p>8 client of mine, and he's going forward into doing</p> <p>9 an audit. And he said he specifically wanted to</p> <p>10 do the audit and the appeal on his own.</p> <p>11 Q Okay. So, correct me if I'm wrong, but</p> <p>12 he wanted to represent himself before the IRS,</p> <p>13 correct?</p> <p>14 A Correct.</p> <p>15 Q But he wanted you to take a look at, you</p> <p>16 know, what he was planning to submit and get your</p> <p>17 thoughts on it?</p> <p>18 A Correct.</p> <p>19 Q But you didn't want to do that because</p> <p>20 it wasn't an official representation?</p> <p>21 A Correct.</p> <p>22 Q So, did you ever respond to Mr. Hamblin?</p> <p>23 A I don't remember responding to him at</p> <p>24 this point. I don't remember responding to him.</p> <p>25 Q Do you have any understanding that</p>	<p style="text-align: right;">203</p> <p>1 Neldon Johnson was giving taxpayers advice on what</p> <p>2 to say to the IRS?</p> <p>3 A No.</p> <p>4 Q Have you ever heard that before?</p> <p>5 A No.</p> <p>6 (Exhibit No. 637 was marked for identification.)</p> <p>7 BY MS. HEALY-GALLAGHER:</p> <p>8 Q Handing you what's been marked as</p> <p>9 Plaintiff's Exhibit 637, Bates number</p> <p>10 Greg_P&R-000413 through 430. Please take a look</p> <p>11 at Plaintiff's Exhibit 637 and let me know when</p> <p>12 you are ready to answer questions.</p> <p>13 A Looks like -- I'm ready to answer your</p> <p>14 questions.</p> <p>15 Q Okay. Do you recognize Plaintiff's</p> <p>16 Exhibit 637?</p> <p>17 A Yes.</p> <p>18 Q What is it?</p> <p>19 A It is a letter that I wrote to the</p> <p>20 appeals officer concerning Peter and Reni Greg.</p> <p>21 Their audit for '10, '11, and '12.</p> <p>22 Q If we look at the very top of the page,</p> <p>23 do you recognize the letterhead at the top?</p> <p>24 A Yes.</p> <p>25 Q Is that the North Star Tax Services</p>
<p style="text-align: right;">204</p> <p>1 letterhead?</p> <p>2 A The old letterhead. We have new</p> <p>3 letterhead now. That's back when I was in Palm</p> <p>4 Springs.</p> <p>5 Q And if we take a look at the page that</p> <p>6 ends in 417, your signature appears, correct?</p> <p>7 A Correct.</p> <p>8 Q So, Mr. Jameson, you wrote this letter</p> <p>9 and sent this to the IRS, correct?</p> <p>10 A Correct.</p> <p>11 Q If we take a look at the pages marked</p> <p>12 418 through 430, were these items attached to the</p> <p>13 letter?</p> <p>14 A Yes, they should have been.</p> <p>15 Q Okay.</p> <p>16 A Yeah. Back on the front page it says</p> <p>17 attached are copies of the invoices, purchase</p> <p>18 orders, Placed in Service letters and so forth,</p> <p>19 so, yes, they would have been attached.</p> <p>20 Q Okay. Then if we look at the pages</p> <p>21 marked 427, 428 and 429, the color photos --</p> <p>22 A Yes, ma'am.</p> <p>23 Q -- these are photos that you took?</p> <p>24 A Yes, ma'am.</p> <p>25 Q Do you recall which visit to Delta you</p>	<p style="text-align: right;">205</p> <p>1 took these photos?</p> <p>2 A It was the second visit.</p> <p>3 Q In 2013, right?</p> <p>4 A Yes, ma'am.</p> <p>5 Q Do these photos fairly and accurately</p> <p>6 represent what you saw in 2013?</p> <p>7 A Yes.</p> <p>8 Q At least a portion of it?</p> <p>9 A Yes.</p> <p>10 Q Okay. Mr. Jameson, would you take a</p> <p>11 look at the second page of this exhibit, first</p> <p>12 full paragraph. Around the middle of that</p> <p>13 paragraph there's a sentence that says, "As a</p> <p>14 matter of fact, I have been to the site and have</p> <p>15 seen the home that is currently being powered by</p> <p>16 the lenses in the testing of the units." Did I</p> <p>17 read that correctly?</p> <p>18 A Yes, ma'am.</p> <p>19 Q Were Peter Greg's lenses being used to</p> <p>20 purportedly power that home?</p> <p>21 A I can't answer that question. I don't</p> <p>22 have any idea where, which tower his lenses are</p> <p>23 in. But I would like to point out something else</p> <p>24 that you had asked me about earlier, about the</p> <p>25 meter?</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

53 (Pages 206 to 209)

206	<p>1 Q You are pointing at the page ending in</p> <p>2 429?</p> <p>3 A Yes.</p> <p>4 Q Um-hmm?</p> <p>5 A The meter with the power coming in, you</p> <p>6 can see the lines running over to the house. You</p> <p>7 notice there are no lines above the house, above</p> <p>8 the meter coming in from anyplace else to give it</p> <p>9 power.</p> <p>10 Q Would you put that down so we can take a</p> <p>11 look. So, you are looking at the page ending in</p> <p>12 428, correct?</p> <p>13 A Yes, ma'am.</p> <p>14 Q Pointing out the lines?</p> <p>15 A Yes, ma'am. Remember, you asked me how</p> <p>16 my assumption was that the power was being</p> <p>17 produced on-site. If you'll notice that on the</p> <p>18 429, this part of the power line that goes up to</p> <p>19 the side of the house is where the power would</p> <p>20 come in just like it does at your house to go to</p> <p>21 that particular line. There's no lines coming in.</p> <p>22 All the lines are on the ground going to the house</p> <p>23 coming up this way.</p> <p>24 Q So, Mr. Jameson, taking a look at the</p> <p>25 page ending in 428, I see a line coming out of</p>	207	<p>1 that house.</p> <p>2 A That's not the power line though.</p> <p>3 Q Oh, no?</p> <p>4 A That's not where the power is. The</p> <p>5 power line is over here.</p> <p>6 Q So, do you know what that line is?</p> <p>7 A Probably a telephone line. But the</p> <p>8 power line is over here.</p> <p>9 Q Do you know that's a telephone line?</p> <p>10 A No, ma'am.</p> <p>11 Q Would it surprise you to learn that Mr.</p> <p>12 Johnson testified in fact that that house is in</p> <p>13 fact connected to the electricity grid just like</p> <p>14 your house and my house?</p> <p>15 A Yes, that would surprise me.</p> <p>16 Q Does that impact your opinion at all</p> <p>17 about the underpinnings of the validity of this</p> <p>18 solar lenses situation?</p> <p>19 A It doesn't undermine my opinion or my</p> <p>20 research findings on the solar lenses. It does</p> <p>21 affect my opinion of Mr. Johnson.</p> <p>22 Q How so?</p> <p>23 A Skeptical.</p> <p>24 Q So, now you are more skeptical of Mr.</p> <p>25 Johnson?</p>
208	<p>1 A Correct.</p> <p>2 Q Take a look, please, at the page on</p> <p>3 Plaintiff's Exhibit 637 that is marked at the end</p> <p>4 with 416. And I am looking at the first full</p> <p>5 paragraph under profit motive question.</p> <p>6 Specifically, if you want to take a look at it,</p> <p>7 the claim that the company renting the lenses have</p> <p>8 been approached by small towns that need drinking</p> <p>9 water because of the drought. "Based on the</p> <p>10 discussions, the projected income from the</p> <p>11 production of pure drinking water could far exceed</p> <p>12 the income that would be paid for the production</p> <p>13 of electricity by the lenses." Did I read that</p> <p>14 correctly?</p> <p>15 A Yes, ma'am.</p> <p>16 Q Where did you get the information about</p> <p>17 the company renting the lenses having been</p> <p>18 approached by small towns that need drinking</p> <p>19 water?</p> <p>20 A If I remember, I think it was Peter Greg</p> <p>21 that told me that. Not sure. But just my memory.</p> <p>22 Q Did you ask Peter Greg how he knew?</p> <p>23 A No, ma'am.</p> <p>24 Q Did you ask for any substantiation for</p> <p>25 that?</p>	209	<p>1 A No, ma'am.</p> <p>2 Q Take a look, please, at the pages</p> <p>3 marked, actually, first at the page marked at the</p> <p>4 end 422.</p> <p>5 A Okay.</p> <p>6 Q This page is a Placed in Service letter</p> <p>7 to Peter Greg, correct?</p> <p>8 A Correct.</p> <p>9 Q From RaPower-3?</p> <p>10 A Correct.</p> <p>11 Q The letter says in the second line,</p> <p>12 "RaPower-3 put into service your equipment on or</p> <p>13 before December 31, 2012." Did I read that</p> <p>14 correctly?</p> <p>15 A Yes.</p> <p>16 Q How, if you know, Mr. Jameson, could</p> <p>17 RaPower-3 put a solar lens into service?</p> <p>18 MR. PAUL: Objection. Lack of</p> <p>19 foundation.</p> <p>20 A I am not in the business of auditing</p> <p>21 RaPower-3. The fact that they sent me a Placed in</p> <p>22 Service or sent the client a Placed in Service</p> <p>23 letter was the documentation that I needed to</p> <p>24 justify putting it on the tax return.</p> <p>25</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

54 (Pages 210 to 213)

210	211
<p>1 BY MS. HEALY-GALLAGHER:</p> <p>2 Q So, does it matter that it doesn't say</p> <p>3 LTB placed your lenses into service? Because</p> <p>4 that's who they were, ostensibly, leasing these</p> <p>5 lenses to.</p> <p>6 A Doesn't matter to me because they have a</p> <p>7 Placed in Service letter.</p> <p>8 Q So, all that matters is there is a</p> <p>9 letter that says we put your equipment into</p> <p>10 service?</p> <p>11 A Yes, ma'am.</p> <p>12 Q Okay. Please take a look at the page</p> <p>13 marked Greg_P&R-000423 through 426.</p> <p>14 A Yes, ma'am.</p> <p>15 Q These pages contain a letter from Greg</p> <p>16 Shepard, correct?</p> <p>17 A Correct.</p> <p>18 Q Dated April 7, 2014, right?</p> <p>19 A Yes.</p> <p>20 Q Why did you include this letter from Mr.</p> <p>21 Shepard in Mr. Greg's appeal?</p> <p>22 A I was requested to include it by Mr.</p> <p>23 Greg.</p> <p>24 Q Is this something you would ordinarily</p> <p>25 include --</p>	<p>1 A No, ma'am.</p> <p>2 Q -- to an appeals officer?</p> <p>3 A No, ma'am.</p> <p>4 Q Why not?</p> <p>5 A I feel that it was rambling and</p> <p>6 borderline insulting to the Internal Revenue</p> <p>7 Service officer who was conducting the appeal.</p> <p>8 And that is not something that I would normally</p> <p>9 condone or encourage.</p> <p>10 Q So, why did you include it for Mr. Greg?</p> <p>11 A Because Mr. Greg requested it. I can't</p> <p>12 remember the exact conversation. But sometimes</p> <p>13 when I try to explain to clients that they</p> <p>14 shouldn't do something, that doesn't mean they are</p> <p>15 not going to do it.</p> <p>16 Q No. I believe you. Would you take a</p> <p>17 look, please, at the last page of Plaintiff's</p> <p>18 Exhibit 637.</p> <p>19 A Yes, ma'am.</p> <p>20 Q This page appears to be a notice of a</p> <p>21 refund from the IRS to a taxpayer. Do you see</p> <p>22 that?</p> <p>23 A Yes.</p> <p>24 Q Any idea why you included this to the</p> <p>25 appeals officer?</p>
212	213
<p>1 A I wanted to show the appeals officer</p> <p>2 that an individual had actually won on appeal and</p> <p>3 had gotten a refund check. And that it was not a</p> <p>4 control issue if they had already received a</p> <p>5 refund check.</p> <p>6 Q And there is some information blacked</p> <p>7 out on this page. But this is regarding Roger</p> <p>8 Hamblin, isn't it?</p> <p>9 A Yes, ma'am.</p> <p>10 Q And, ultimately, do you recall the dates</p> <p>11 or can you read the date of when this letter went</p> <p>12 to Roger Hamblin?</p> <p>13 A I can't read the date. The date was</p> <p>14 several years before these audits. So, I think it</p> <p>15 was probably 2008, 2009, something like that.</p> <p>16 Q So, this may have happened before the</p> <p>17 IRS had controls placed on this issue?</p> <p>18 A Yes, ma'am.</p> <p>19 Q Right?</p> <p>20 A Yes, ma'am.</p> <p>21 Q Is it your ordinary practice to attach</p> <p>22 the results from one taxpayer on another</p> <p>23 taxpayer's audit letter?</p> <p>24 A Generally not. But in this situation I</p> <p>25 think Mr. Hamblin and Peter Greg were in</p>	<p>1 communication with each other. Otherwise, I</p> <p>2 wouldn't have gotten this, because I don't do Mr.</p> <p>3 Hamblin's tax return. So, I think it was one of</p> <p>4 those things where, well, we are saying the</p> <p>5 technology is there and has been approved in the</p> <p>6 past, and here's proof that the IRS did approve it</p> <p>7 in the past.</p> <p>8 (Exhibit No. 638 was marked for identification.)</p> <p>9 BY MS. HEALY-GALLAGHER:</p> <p>10 Q Mr. Jameson, you have been handed what's</p> <p>11 been marked Plaintiff's Exhibit 638 which does not</p> <p>12 have Bates numbers on it. Do you see that?</p> <p>13 A Yes, ma'am.</p> <p>14 Q Okay. Do you recognize Plaintiff's</p> <p>15 Exhibit 638?</p> <p>16 A Yes, ma'am.</p> <p>17 Q Have you been able to take a look</p> <p>18 through the whole thing?</p> <p>19 A I don't need to look through the whole</p> <p>20 thing, I don't think. I'm pretty sure it's a</p> <p>21 letter I wrote to the revenue agent for an audit</p> <p>22 that he was conducting on Mr. Cook for 2012.</p> <p>23 Q And you mentioned that the letterhead at</p> <p>24 the top of the first page is your new letterhead</p> <p>25 for North Star?</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

55 (Pages 214 to 217)

214	<p>1 A Yes, ma'am. I like it better than the 2 other, don't you?</p> <p>3 Q It's very nice. Dated September 24, 4 2014, correct?</p> <p>5 A Yes, ma'am.</p> <p>6 Q And Plaintiff's Exhibit 638 appears to 7 be a true and correct copy of a letter with 8 attachments that you submitted to the IRS?</p> <p>9 A Yes, ma'am. To clarify a question you 10 had asked me earlier, if I may? Remember I had 11 told you that I attached copies of, here's the 12 copy of the law. There's copies of laws, public 13 laws, regulations and code sections and tax court 14 cases that I reference in the letter.</p> <p>15 Q Thank you for reminding me of that. So, 16 taking a look at this letter regarding Mr. Cook's 17 tax year 2012, this is an example of not only the 18 research that you did, but sort of how you keep 19 track of the research that you have done?</p> <p>20 A Yes, ma'am. Yes, ma'am.</p> <p>21 Q With the different citations in this 22 letter?</p> <p>23 A Yes, ma'am. Did that answer that 24 question better for you?</p> <p>25 Q I appreciate the clarification. Handing</p>	215	<p>1 you what's already been marked Plaintiff's 2 Exhibit 163, Bates numbered Olsen_P&E-00256 3 through 262, would you take a look at that and let 4 me know when you are done.</p> <p>5 A Okay. I am finished.</p> <p>6 Q Okay. Mr. Jameson, do you recognize 7 Plaintiff's Exhibit 163?</p> <p>8 A Yes, ma'am.</p> <p>9 Q What is it?</p> <p>10 A It's a letter that I wrote to Kristy who 11 is a TCO who was performing an audit on the 12 Olsens.</p> <p>13 Q The letter is dated February 4, 2016, 14 correct?</p> <p>15 A Correct.</p> <p>16 Q Okay. So, the last sentence of the 17 second paragraph, I guess, says, "Because the 18 lenses produce heat, they are clearly eligible for 19 the energy credit as per Internal Revenue Code 20 Section 48." Did I read that correctly?</p> <p>21 A Yes, ma'am.</p> <p>22 Q Do you know whether the Olsens' solar 23 lenses have ever produced heat?</p> <p>24 A I have never seen their lens produce 25 heat. The solar lenses do produce heat. Solar</p>
216	<p>1 process heat, I should say.</p> <p>2 MS. HEALY-GALLAGHER: So, could you read 3 my question back?</p> <p>4 (Record read.)</p> <p>5 BY MS. HEALY-GALLAGHER:</p> <p>6 Q So, in this letter, Mr. Jameson, you are 7 relying on the general concept that the solar 8 lenses at issue in this case, if installed on a 9 tower, can focus solar radiation into concentrated 10 heat?</p> <p>11 A That is correct.</p> <p>12 Q You have something more?</p> <p>13 A Yes, ma'am. I would like to clarify 14 something.</p> <p>15 Q Um-hmm.</p> <p>16 A I stated earlier that I believed the IRS 17 in 1990 issued instructions concerning reporting 18 of the rental of tangible personal property on a 19 Schedule C. I was wrong. In the letter it says 20 it was in 1991. And it specifically stated income 21 and expenses from the rental of personal property 22 such as equipment and vehicles must be reported on 23 a Schedule C.</p> <p>24 Q Okay. And we established earlier that 25 passive activity is reported on a Schedule C,</p>	217	<p>1 correct?</p> <p>2 A That is correct. But I also quoted -- 3 remember you asked me the laws? If you go to the 4 next, there are the two laws that I quoted.</p> <p>5 Q I appreciate that. Thank you. If we 6 take a look at the page in Plaintiff's 7 Exhibit 163, that ends in 259 --</p> <p>8 A Yes, ma'am.</p> <p>9 Q -- in the biggest paragraph on this 10 page, again, you reference that the company 11 renting the lenses have been approached by small 12 towns that need drinking water because of the 13 drought. Do you see that?</p> <p>14 A No, ma'am.</p> <p>15 Q Let me point it to you. 259.</p> <p>16 A Oh. Okay. I see it. Yes, ma'am.</p> <p>17 Q So, we saw that you mentioned that same 18 discussion in Plaintiff's Exhibit 637, which is 19 dated May 2014. Is that right?</p> <p>20 A Yes, ma'am.</p> <p>21 Q Now we are in February 2016. And it's 22 basically the same text. So, in the intervening 23 two years, Mr. Jameson, what, if anything, 24 happened with that possibility?</p> <p>25 A I don't have any idea. I was never</p>

Henderson Legal Services, Inc.

202-220-4158

www.hendersonlegalservices.com

CONFIDENTIAL

Jameson, Richard

September 20, 2017

56 (Pages 218 to 221)

218	<p>1 updated on any of that.</p> <p>2 Q So, why did you include it in 2016?</p> <p>3 A Because it seemed like a valid argument</p> <p>4 to make.</p> <p>5 Q You didn't wonder what might have</p> <p>6 happened with that if that was a legitimate</p> <p>7 potential avenue for future income?</p> <p>8 A Again, not my area of responsibility.</p> <p>9 Q Did you ever ask anyone what experience</p> <p>10 or expertise anyone involved with the solar lenses</p> <p>11 had in producing drinking water?</p> <p>12 A I don't think I asked anybody in</p> <p>13 particular about that. But when I was on-site</p> <p>14 that one time, and I saw the water coming out, it</p> <p>15 seemed pretty evident that drinking water would be</p> <p>16 a side effect of the production of the solar</p> <p>17 process heat.</p> <p>18 Q How did you know that water was potable?</p> <p>19 A Educated guess, personal opinion.</p> <p>20 Q Any facts?</p> <p>21 A Normally, when water goes through a</p> <p>22 solar process or any process where it's turned</p> <p>23 into steam, and the steam condenses, it is now</p> <p>24 drinkable water.</p> <p>25 Q How do you know that?</p>	219	<p>1 A It's told to everybody in cases of</p> <p>2 emergencies, like in Puerto Rico and Florida,</p> <p>3 where they are told to boil their water. Oh, one</p> <p>4 other thing? When I was Googling solar lenses,</p> <p>5 there is a solar lens that's different than this</p> <p>6 one that is for sale on the internet that is a</p> <p>7 small portable unit that is designed to actually</p> <p>8 produce clean drinking water for somebody in an</p> <p>9 emergency.</p> <p>10 Q Did anyone who is actually involved with</p> <p>11 the technology and the solar lenses ever talk to</p> <p>12 you about potable drinking water as a result from</p> <p>13 this?</p> <p>14 A No, ma'am.</p> <p>15 (Exhibit No. 639 was marked for identification.)</p> <p>16 BY MS. HEALY-GALLAGHER:</p> <p>17 Q Mr. Jameson, you have been handed</p> <p>18 Plaintiff's Exhibit 639, Bates number Jameson</p> <p>19 005146 through 5174. Please take a look through</p> <p>20 and let me know when you are ready.</p> <p>21 A I have reviewed it.</p> <p>22 Q Do you recognize Plaintiff's</p> <p>23 Exhibit 639?</p> <p>24 A Yes, ma'am.</p> <p>25 Q What is it?</p>
220	<p>1 A It is a letter that I wrote to Mr.</p> <p>2 Miller who I think is a revenue agent who is</p> <p>3 performing an audit on Lindsey Davis for 2015.</p> <p>4 Q Take a look, please, at the page that</p> <p>5 ends in 5148.</p> <p>6 A Yes, ma'am.</p> <p>7 Q The first sentence under Description of</p> <p>8 Business says, "The taxpayer is in the business of</p> <p>9 leasing solar lenses to be used to produce heat</p> <p>10 for various purposes by the company LTB1 renting</p> <p>11 the lenses." Did I read that correctly?</p> <p>12 A Yes, ma'am.</p> <p>13 Q With the understanding that Mr. Johnson</p> <p>14 testified that LTB1 has never done anything, does</p> <p>15 that give you pause, does that undermine your</p> <p>16 statement in this sentence?</p> <p>17 A Yes, ma'am.</p> <p>18 Q What, if any, concern does that raise</p> <p>19 for you?</p> <p>20 A First I heard that LTB1, LLC hasn't done</p> <p>21 anything. So, it raises some concerns.</p> <p>22 Q And what are those concerns?</p> <p>23 A If they haven't done anything, how can</p> <p>24 they be renting the lenses?</p> <p>25 Q Would you take a look, please, at the</p>	221	<p>1 page that ends 5149, the last two paragraphs on</p> <p>2 this page?</p> <p>3 A Done.</p> <p>4 Q You reference both the Kirton McConkie</p> <p>5 legal memorandum and the Anderson Law PC letter.</p> <p>6 Do you see that?</p> <p>7 A Yes, ma'am.</p> <p>8 Q Why did you refer those in your writing</p> <p>9 to the IRS?</p> <p>10 A I explained that earlier. It was to</p> <p>11 help establish the basis in an appeal to request</p> <p>12 an abatement of the penalties through reasonable</p> <p>13 cause.</p> <p>14 Q Okay. So, you weren't submitting these</p> <p>15 as legal authority to the IRS, this was --</p> <p>16 A No, ma'am.</p> <p>17 Q -- solely to ask for leniency on</p> <p>18 penalties?</p> <p>19 A Yes, ma'am. The legal memorandums and</p> <p>20 letters are not, they are just opinions. And</p> <p>21 anybody can have an opinion. And they are not</p> <p>22 legal documents. But they are documents that can</p> <p>23 be used under the reasonable cause statute to</p> <p>24 establish the fact that the taxpayer did the best</p> <p>25 they could under the circumstances and, therefore,</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

57 (Pages 222 to 225)

<p style="text-align: right;">222</p> <p>1 we can request abatement of the penalties.</p> <p>2 Q For your statement about LTB leasing the</p> <p>3 lenses, were you relying on the last page of</p> <p>4 Plaintiff's Exhibit 639?</p> <p>5 A Yes, ma'am.</p> <p>6 Q Any other source?</p> <p>7 A I can't remember if it's in the actual</p> <p>8 Equipment Purchase Agreement or the Operating and</p> <p>9 Maintenance Agreement. But I generally would rely</p> <p>10 on the Placed in Service Agreement. The other</p> <p>11 thing I would like to point out, you asked me</p> <p>12 about court cases and laws. You'll notice as you</p> <p>13 get further into this I am starting to expand</p> <p>14 things. And there's the references that I</p> <p>15 couldn't remember.</p> <p>16 Q Okay.</p> <p>17 A I say supreme court decision and so</p> <p>18 forth.</p> <p>19 Q Sure. Thank you for that.</p> <p>20 A I think I actually also quoted the seven</p> <p>21 tests.</p> <p>22 Q Okay. All right.</p> <p>23 (Exhibit No. 640 was marked for identification.)</p> <p>24 BY MS. HEALY-GALLAGHER:</p> <p>25 Q You are being handed a copy of</p>	<p style="text-align: right;">223</p> <p>1 Plaintiff's Exhibit 640, which is Bates marked</p> <p>2 Riter_Kenneth-3187. It's through 1388. But there</p> <p>3 is just a little bit on the next page. Would you</p> <p>4 take a look at that, please, and let me know when</p> <p>5 you are done.</p> <p>6 A Okay. I'm done.</p> <p>7 Q So, Mr. Jameson, the only spot that I</p> <p>8 see your email address here is in the CC line and</p> <p>9 the second email from the top. Do you see that?</p> <p>10 A Yes, ma'am.</p> <p>11 Q Do you recall having received the email</p> <p>12 that's from lori@northstartaxservices.com that</p> <p>13 follows?</p> <p>14 A Yes, ma'am.</p> <p>15 Q Does that appear to be a true and</p> <p>16 correct copy of an email you were sent from Miss</p> <p>17 Lori Gailey?</p> <p>18 A Yes, ma'am.</p> <p>19 Q On or about July 17, 2014?</p> <p>20 A Yes, ma'am.</p> <p>21 (Exhibit No. 641 was marked for identification.)</p> <p>22 BY MS. HEALY-GALLAGHER:</p> <p>23 Q You have been handed a copy of what's</p> <p>24 been marked Plaintiff's Exhibit 641 with Bates</p> <p>25 number Jameson 003371. Please take a look at that</p>
<p style="text-align: right;">224</p> <p>1 and let me know when you are done.</p> <p>2 A I'm done.</p> <p>3 Q Do you recognize Plaintiff's</p> <p>4 Exhibit 641?</p> <p>5 A Yes, ma'am.</p> <p>6 Q What is it?</p> <p>7 A It, apparently, is my return email to</p> <p>8 Carie.</p> <p>9 Q Okay. And that's Carie Martin from</p> <p>10 Plaintiff's Exhibit 640?</p> <p>11 A Yes, ma'am.</p> <p>12 (Exhibit No. 642 was marked for identification.)</p> <p>13 BY MS. HEALY-GALLAGHER:</p> <p>14 Q All right. Mr. Jameson, you have been</p> <p>15 handed what's been marked Plaintiff's Exhibit 642,</p> <p>16 Bates number Riter_Kenneth-01375 through 1376.</p> <p>17 Please take a look at that and let me know when</p> <p>18 you are done.</p> <p>19 A I'm done.</p> <p>20 Q Do you recognize Plaintiff's</p> <p>21 Exhibit 642?</p> <p>22 A Yes, ma'am.</p> <p>23 Q What is it?</p> <p>24 A It is a copy of my response email to Mr.</p> <p>25 Riter concerning his email that was sent to me</p>	<p style="text-align: right;">225</p> <p>1 saying he was having problems with the Internal</p> <p>2 Revenue Service.</p> <p>3 Q Sure. So, we start, really, towards the</p> <p>4 bottom of the first page of Plaintiff's</p> <p>5 Exhibit 642, right? Do you see that was the</p> <p>6 original message?</p> <p>7 A Yes.</p> <p>8 Q The subject is RaPower-3 tax client,</p> <p>9 right?</p> <p>10 A Yes.</p> <p>11 Q It's from Ken Riter, correct?</p> <p>12 A Yes, ma'am.</p> <p>13 Q Dated February 17, 2014?</p> <p>14 A Yes, ma'am.</p> <p>15 Q To you, rick@northstartaxservices.com,</p> <p>16 correct?</p> <p>17 A Yes, ma'am.</p> <p>18 Q All right. And then on the next page he</p> <p>19 writes, "As you may have heard, I got a rather</p> <p>20 nasty call from the IRS Criminal Division last</p> <p>21 week regarding my association with RaPower-3. I</p> <p>22 don't have the power to get into a battle with</p> <p>23 them at this point. So, I have decided not to do</p> <p>24 any more RaPower tax returns until the IRS back</p> <p>25 off." Did I read that correctly?</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

58 (Pages 226 to 229)

<p style="text-align: right;">226</p> <p>1 A Yes, ma'am.</p> <p>2 Q Did you speak with Mr. Riter at all</p> <p>3 about his interaction with IRS Criminal Division?</p> <p>4 A I think I did talk to him once on the</p> <p>5 phone.</p> <p>6 Q What did you talk about?</p> <p>7 A His requirements under due diligence and</p> <p>8 substantial authority so that he could lay the</p> <p>9 groundwork to defend himself better against the</p> <p>10 Criminal Investigation Division of the IRS</p> <p>11 because, to be quite honest with you, I don't</p> <p>12 think he quite really understood the gravity of</p> <p>13 the situation. So, I tried to explain it to him.</p> <p>14 Q The fact that Mr. Riter had been</p> <p>15 contacted by CI, did that give you any pause in</p> <p>16 getting further involved with RaPower-3?</p> <p>17 A No, ma'am.</p> <p>18 Q Any reason why not?</p> <p>19 A Because the CID called me two days</p> <p>20 before him.</p> <p>21 Q Okay. And we see that you identify that</p> <p>22 in your email response to Mr. Riter, correct?</p> <p>23 A Yes, ma'am.</p> <p>24 Q So, what did you talk about with CI?</p> <p>25 A I answered their questions as truthfully</p>	<p style="text-align: right;">227</p> <p>1 and as honestly as I could, and referred them to</p> <p>2 the public laws, the court cases, the code</p> <p>3 sections and the treasury regulations.</p> <p>4 Q Did it cause any concern for you that</p> <p>5 the Criminal Investigation Division of the IRS was</p> <p>6 contacting you about these solar lenses?</p> <p>7 A They weren't necessarily contacting me</p> <p>8 about the solar lenses. They were contacting me</p> <p>9 about RaPower-3. And no, it did not concern me</p> <p>10 that much. I have been contacted by the Criminal</p> <p>11 Investigation Division several times over the last</p> <p>12 30 years.</p> <p>13 Q How many times?</p> <p>14 A Four, five.</p> <p>15 Q Four or five times in 30 years?</p> <p>16 A Yes, ma'am.</p> <p>17 Q You remember each one, don't you?</p> <p>18 A Yes, ma'am.</p> <p>19 Q Because, as you said, it's a matter of</p> <p>20 some gravity when the Criminal Investigation</p> <p>21 Division of the IRS contacts you, right?</p> <p>22 A Yes, ma'am.</p> <p>23 Q Did you think about ceasing involvement</p> <p>24 with RaPower-3 after that phone call?</p> <p>25 A I considered it. But I went back to my</p>
<p style="text-align: right;">228</p> <p>1 research again, due diligence. And I think I</p> <p>2 expanded my research a little bit more, which you</p> <p>3 can see in some of the letters based on some of</p> <p>4 the questions that the CID agent had raised during</p> <p>5 our conversations. And I felt that I had done my</p> <p>6 due diligence. And I had substantial authority to</p> <p>7 justify my preparation of the tax returns.</p> <p>8 Q Did you ever hear back from CI?</p> <p>9 A No, ma'am.</p> <p>10 Q Mr. Jameson, have you had occasion to</p> <p>11 learn that Kirton McConkie requested in writing</p> <p>12 that RaPower-3 cease using its memorandum?</p> <p>13 A I was given that information by a</p> <p>14 revenue agent.</p> <p>15 Q Did that give you any pause about</p> <p>16 continuing to use it?</p> <p>17 A No, ma'am. Because I wasn't using it as</p> <p>18 legal authority. I was using it as research</p> <p>19 material and justification to request abatements</p> <p>20 of penalties for my clients. Completely different</p> <p>21 reasoning behind what I was doing with it.</p> <p>22 Q So, Mr. Jameson, have all of your</p> <p>23 RaPower-3 tax return preparation customers been</p> <p>24 audited?</p> <p>25 A No.</p>	<p style="text-align: right;">229</p> <p>1 Q Have you informed those who have not</p> <p>2 been audited of the risk of audit?</p> <p>3 A Yes.</p> <p>4 Q Specifically with respect to RaPower-3?</p> <p>5 A Yes.</p> <p>6 Q What have you told them?</p> <p>7 A What I would tell any and every client</p> <p>8 when I look at a tax return and see something on</p> <p>9 it that is out of balance with the way the IRS</p> <p>10 grades tax returns. Back to my example I gave</p> <p>11 earlier of the line 1 entry of 800,000 and a line</p> <p>12 12 entry of a negative 12,000, that's a red flag</p> <p>13 for the IRS. So, I explain that to all of my</p> <p>14 clients. Not just the RaPower-3 clients, but any</p> <p>15 other clients I may have that may fall into that</p> <p>16 category.</p> <p>17 Q So, it's a red flag to you when</p> <p>18 something on a tax return, as you just said, the</p> <p>19 deductions are out of balance with the amount of</p> <p>20 income, right?</p> <p>21 MR. PAUL: Objection to the extent it</p> <p>22 misstates his prior testimony.</p> <p>23 A No, it's not a red flag to me. It's a</p> <p>24 red flag to the Internal Revenue Service. And I</p> <p>25 go back and say, under due diligence, do you have</p>

CONFIDENTIAL

Jameson, Richard

September 20, 2017

59 (Pages 230 to 233)

230	<p>1 the substantiation to justify the deduction?</p> <p>2 BY MS. HEALY-GALLAGHER:</p> <p>3 Q Okay. Have you been notified that you</p> <p>4 are under any sort of investigation by the IRS?</p> <p>5 A Yes, ma'am.</p> <p>6 Q Do you know what investigation that is</p> <p>7 for?</p> <p>8 A Yes, ma'am.</p> <p>9 Q What is it for?</p> <p>10 A If I remember, it's a code Section 66,</p> <p>11 three 6s and a 9 or three 6s and a 2, willful and</p> <p>12 reckless disregard of the rules and regulations.</p> <p>13 Q 6694?</p> <p>14 A It could be. One of those.</p> <p>15 Q And that's related to the solar lenses,</p> <p>16 correct?</p> <p>17 A Yes, ma'am.</p> <p>18 Q Has that investigation given you any</p> <p>19 pause about continuing to prepare returns that</p> <p>20 claim tax benefits related to solar lenses?</p> <p>21 A No, ma'am.</p> <p>22 Q And why not?</p> <p>23 A Because I am going to counterattack.</p> <p>24 Q How so?</p> <p>25 A I would rather not answer that question.</p>
232	<p>1 Q Was that, if you recall, with respect to</p> <p>2 penalties conduct under 6694?</p> <p>3 A I don't recall.</p> <p>4 Q Have you been under any other</p> <p>5 investigation by the IRS?</p> <p>6 A No, ma'am.</p> <p>7 Q And you are aware, Mr. Jameson, that the</p> <p>8 United States has filed an injunction suit against</p> <p>9 RaPower-3 and other entities, correct?</p> <p>10 A I have heard that from clients, yes.</p> <p>11 Q When did you first hear about that?</p> <p>12 A I am not sure of the exact date. My bet</p> <p>13 is probably a little over a year ago.</p> <p>14 Q Before we get to that, what, if</p> <p>15 anything, did you change about how you prepare tax</p> <p>16 returns claiming benefits related to solar lenses</p> <p>17 after you heard that IRS Criminal Investigation</p> <p>18 Division was investigating?</p> <p>19 A I expanded my research, my due</p> <p>20 diligence. And, as you can see in the letters, it</p> <p>21 keeps getting bigger. And it is still now getting</p> <p>22 bigger.</p> <p>23 Q And how, if at all, did you change your</p> <p>24 process with respect to the solar lenses after you</p> <p>25 learned you were under investigation by the IRS?</p>
231	<p>1 Q I'm not asking for your legal plans.</p> <p>2 Well, I will ask this. Are you planning to use</p> <p>3 legal process to counterattack?</p> <p>4 A Yes.</p> <p>5 Q Are you planning to use any violent</p> <p>6 means to counterattack?</p> <p>7 A No, ma'am, under no circumstances.</p> <p>8 Q I just like to be clear.</p> <p>9 A Okay. No, ma'am, under no</p> <p>10 circumstances. I have had problems with the</p> <p>11 Internal Revenue Service before.</p> <p>12 Q So, have you been under any sort of</p> <p>13 preparer investigation before?</p> <p>14 A One time.</p> <p>15 Q And what was the tax issue?</p> <p>16 A It had to do with a client who hadn't</p> <p>17 filed tax returns for several years. And I was</p> <p>18 trying to clean up the problem. And the revenue</p> <p>19 agent filed a complaint against me. I filed a</p> <p>20 complaint against her. She no longer works for</p> <p>21 the IRS, and neither does her supervisor. And</p> <p>22 that was about 12 years ago. They broke the law.</p> <p>23 Q So, that was with respect to only one</p> <p>24 client?</p> <p>25 A Correct.</p>
233	<p>1 A I have not changed it.</p> <p>2 Q All right. So, you learned about this</p> <p>3 injunction suit a little over a year ago, you</p> <p>4 said?</p> <p>5 A If I remember correctly, yes, ma'am.</p> <p>6 Q Does the fact that the United States</p> <p>7 filed this injunction suit give you any pause</p> <p>8 about the legality of the tax benefits that you</p> <p>9 have claimed for people related to solar lenses?</p> <p>10 A No, ma'am. Because no IRS agent in the</p> <p>11 audits and appeals has been able to come back with</p> <p>12 me with any code sections, laws and stuff like</p> <p>13 that which I have asked them to provide. And,</p> <p>14 again, we are back to my personal feeling is the</p> <p>15 judge has to make a decision on this. Until the</p> <p>16 judge makes the decision, who knows.</p> <p>17 Q So, what, if anything, have you changed</p> <p>18 with respect to your process since you learned</p> <p>19 that the United States filed this injunction</p> <p>20 action?</p> <p>21 A The injunction against RaPower-3?</p> <p>22 Q Yes.</p> <p>23 A I have just increased my due diligence,</p> <p>24 doing research and making sure that the clients</p> <p>25 have all of the documentation that they were</p>

Henderson Legal Services, Inc.

202-220-4158

www.hendersonlegalservices.com

CONFIDENTIAL

Jameson, Richard

September 20, 2017

60 (Pages 234 to 237)

234	235
<p>1 required to have under the codes.</p> <p>2 Q In late 2016, RaPower-3 stopped</p> <p>3 promoting depreciation as a tax benefit related to</p> <p>4 buying one of its lenses. Did you know that?</p> <p>5 A I had heard that rumor from a client.</p> <p>6 Q Who did you hear that from?</p> <p>7 A I want to say --</p> <p>8 MR. PAUL: If you recall. You shouldn't</p> <p>9 be guessing.</p> <p>10 A Yeah, I can't recall off the top of my</p> <p>11 head.</p> <p>12 BY MS. HEALY-GALLAGHER:</p> <p>13 Q What, if anything, did that change about</p> <p>14 the way you prepare your customers' tax returns</p> <p>15 with respect to solar lenses?</p> <p>16 A It doesn't change anything at all.</p> <p>17 Because none of the clients that I currently do</p> <p>18 have purchased new lenses to my knowledge. They</p> <p>19 are all clients that have purchased lenses in the</p> <p>20 past. And it's almost all carryforward</p> <p>21 information.</p> <p>22 Q Okay. So, with respect to tax year</p> <p>23 2016, have you prepared returns that claim tax</p> <p>24 benefits related to solar lenses?</p> <p>25 A Yes.</p>	<p>1 Q Do you have any customers whose tax</p> <p>2 returns relate to solar lenses that you'll be</p> <p>3 filing on extension?</p> <p>4 A Yes.</p> <p>5 Q About how many?</p> <p>6 A Twenty, 25, maybe.</p> <p>7 Q So, about how many returns have you</p> <p>8 already done this year that relate to solar</p> <p>9 lenses?</p> <p>10 A Probably 20 or so.</p> <p>11 Q Okay. Of the 20 returns or so that you</p> <p>12 have already submitted, did any of those people</p> <p>13 buy lenses in 2016?</p> <p>14 A Not that I remember, no.</p> <p>15 Q To your knowledge, if you know, have any</p> <p>16 of, did any of the folks whose returns you have</p> <p>17 yet to do for tax year 2016, do you know if any of</p> <p>18 them bought lenses in 2016?</p> <p>19 A To my knowledge, no.</p> <p>20 Q Mr. Jameson, we talked about any --</p> <p>21 well, let me just ask the question. Have you ever</p> <p>22 been subject to any discipline from the IRS?</p> <p>23 A No.</p> <p>24 Q Have you ever been subject to any</p> <p>25 discipline from any other licensing authority?</p>
236	237
<p>1 A No.</p> <p>2 Q Have you ever been convicted of any</p> <p>3 crime?</p> <p>4 A Yes.</p> <p>5 Q What's that?</p> <p>6 A When I was in the army, 20 years old,</p> <p>7 which is 48 years ago, I and two of my friends</p> <p>8 rented an apartment off post so we could get away</p> <p>9 from the army for a little while. One of the</p> <p>10 individuals who was renting it with me decided to</p> <p>11 smoke a joint walking down the street going to the</p> <p>12 apartment. And the police followed him there.</p> <p>13 And they came in the door with probable cause.</p> <p>14 And everybody bailed. And because I was the one</p> <p>15 who had signed the lease, I was the one who got</p> <p>16 held responsible. Learned to read the fine print</p> <p>17 really well.</p> <p>18 Q Any other convictions?</p> <p>19 A No, ma'am.</p> <p>20 Q Mr. Jameson, you have been helpful</p> <p>21 throughout, but I'll give you one more chance</p> <p>22 before I pass you to Mr. Paul today. Is there any</p> <p>23 other, are there any answers to my questions that</p> <p>24 you have given today that you wish to change or</p> <p>25 supplement?</p>	<p>1 A No, ma'am. I did give you the name of</p> <p>2 the organization that I am getting my Ph.D from,</p> <p>3 right?</p> <p>4 Q Yes.</p> <p>5 A Okay.</p> <p>6 Q Thank you. All right. At this time, I</p> <p>7 will pass the witness.</p> <p>8 MR. PAUL: No questions. We would like</p> <p>9 to read and sign.</p> <p>10 MS. HEALY-GALLAGHER: We would agree in</p> <p>11 the ask to read and sign. And with that, we are</p> <p>12 off the record for today.</p> <p>13 (Whereupon, the proceedings were concluded at 5:20</p> <p>14 p.m.)</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>