

Tax Benefits Claimed

TY 2013-2016

Tax Preparer	Depreciation Expense	Solar Energy Credit
John Howell (Texas)	\$14,829,035	\$5,912,267
Kenneth Alexander (Florida)	\$9,643,475	\$1,154,650
Richard Jameson (Utah)	\$3,452,658	\$921,900
Other Preparers	\$2,959,334	\$1,856,930
Grand Total	\$30,884,502	\$9,845,747

**Plaintiff
Exhibit**

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Tax Benefits Claimed

TY 2013-2016

Tax Year	Depreciation Expense	Depreciation at Average Tax Rate*	Solar Energy Credit
2013	\$6,779,926	\$924,782	\$2,926,905
2014	\$10,893,841	\$1,542,568	\$4,053,787
2015	\$9,087,035	\$1,303,081	\$1,903,915
2016	\$4,123,700	\$591,339	\$961,140
Grand Total	\$30,884,502	\$4,361,770	\$9,845,747

* The average tax rate for TY2013 is 13.64%, TY2014 is 14.16%, and TY2015 is 14.34%. IRS SOI (Statistics of Income) Tax Stats website: <https://www.irs.gov/statistics/soi-tax-stats-individual-statistical-tables-by-tax-rate-and-income-percentile>. The average tax rate for TY2016 is not yet available, so the average tax rate from TY2015 is applied.

Tax Benefits Claimed

TY 2013-2016

Tax Year	Depreciation at Average Tax Rate*	Solar Energy Credit	Harm to Treasury
2013	\$924,782	\$2,926,905	\$3,851,687
2014	\$1,542,568	\$4,053,787	\$5,596,355
2015	\$1,303,081	\$1,903,915	\$3,206,996
2016	\$591,339	\$961,140	\$1,552,479
Grand Total	\$4,361,770	\$9,845,747	\$14,207,517

* The average tax rate for TY2013 is 13.64%, TY2014 is 14.16%, and TY2015 is 14.34%. IRS SOI (Statistics of Income) Tax Stats website: <https://www.irs.gov/statistics/soi-tax-stats-individual-statistical-tables-by-tax-rate-and-income-percentile>. The average tax rate for TY2016 is not yet available, so the average tax rate from TY2015 is applied.