

# Exhibit A



# Summons

In the matter of International Automated Systems Inc (TIN # [REDACTED])

Internal Revenue Service (Division): Small Business/Self-Employed

Industry/Area (name or number): Western Area

Periods: Fiscal year ending June 30, 2013

## The Commissioner of Internal Revenue

To: Bank of American Fork

At: Legal Department; PO Box 307, American Fork, UT 84003

You are hereby summoned and required to appear before Joel Zielke, Revenue Agent, or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

In lieu of appearance, you may mail the following documents to the address below before the date of the appearance.

Please produce for examination copies of signature cards, monthly bank statements, bank deposit slips, deposit items, credit memos, cancelled checks, and debit memos drawn on accounts which International Automated Systems Inc (TIN # [REDACTED]) owns for the period June 2012 - July 2013.

The term 'credit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the payor bank name, the payor account name and the payor account number for the accounts paying such transferred and wired funds. The term 'debit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the recipient bank name, the recipient account name and the recipient account number for the accounts receiving such transferred and wired funds. The term 'cancelled checks' includes counter checks, cashier's checks and money orders. The term 'accounts' includes but is not limited to checking accounts, savings accounts, money market accounts, investment accounts, merchant accounts, credit card accounts, and loan accounts.

You are authorized to receive reimbursement of up to \$500.00 for costs directly related to the search for, reproduction of, and transport of the records requested in this summons. If the amount of direct costs is expected to exceed this amount please contact the issuing officer listed below for further authorization.

### Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Signature of IRS officer serving the summons

Title

Business address and telephone number of IRS officer before whom you are to appear:

50 South 200 East, MS: 4544JZ, Salt Lake City, UT 84111; Phone 801-799-6685; Fax 801-799-6724

Place and time for appearance at 50 South 200 East, Salt Lake City, UT 84111



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 13th day of May, 2016 at 10 o'clock a m.

Issued under authority of the Internal Revenue Code this 14th day of April, 2016

Signature of issuing officer

Revenue Agent

Title

Revenue Agent Group Manager

Title

Signature of approving officer (if applicable)

Part A - to be given to person summoned



# Summons

In the matter of International Automated Systems Inc (TIN # [REDACTED])  
 Internal Revenue Service (Division): Small Business/Self-Employed  
 Industry/Area (name or number): Western Area  
 Periods: Fiscal year ending June 30, 2013

### The Commissioner of Internal Revenue

To: Zions Bank  
 At: Legal Department; 1875 S Redwood Road, Salt Lake City, UT 84104

You are hereby summoned and required to appear before Joel Zielke, Revenue Agent, or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

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**Business address and telephone number of IRS officer before whom you are to appear:**

50 South 200 East, MS: 4544JZ, Salt Lake City, UT 84111; Phone 801-799-6685; Fax 801-799-6724

Place and time for appearance at 50 South 200 East, Salt Lake City, UT 84111



Department of the Treasury  
Internal Revenue Service

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Form 2039 (Rev. 12-2001)  
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on the 13th day of May, 2016 at 10 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 14th day of April, 2016  
(year) (year)

[Signature]  
Signature of issuing officer  
[Signature]  
Signature of approving officer (if applicable)

Revenue Agent  
Title  
Revenue Agent Group Manager  
Title

**Part C — to be given to noticee**



# Summons

In the matter of International Automated Systems Inc (TIN # [REDACTED])  
 Internal Revenue Service (Division): Small Business/Self-Employed  
 Industry/Area (name or number): Western Area  
 Periods: Fiscal year ending June 30, 2013

## The Commissioner of Internal Revenue

To: Wells Fargo Bank  
 At: Subpoena Processing; 2700 S Price Road, 2nd Floor, Chandler, AZ 85286

You are hereby summoned and required to appear before Joel Zielke, Revenue Agent, or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

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**Place and time for appearance at** 50 South 200 East, Salt Lake City, UT 84111



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Signature of issuing officer  
[Signature]  
Signature of approving officer (if applicable)

Revenue Agent  
Title  
Revenue Agent Group Manager  
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**Part C** — to be given to noticee