

# EXHIBIT 5



# Summons

In the matter of International Automated Systems Inc (TIN # [REDACTED] 7580)  
 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] 7580) 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.

**Do not write in this space**

**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



on the 13th day of May, 2016 at 10 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 14th <sup>(year)</sup> day of April, 2016 <sub>(year)</sub>

Department of the Treasury  
 Internal Revenue Service  
 www.irs.gov

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

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

Revenue Agent  
 Title  
Revenue Agent Group Manager  
 Title

Original — to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 04/14/2016	Time
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**How Summons Was Served**

- I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
- I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: \_\_\_\_\_  
Legal Department, PO Box 307, American Fork, UT 84003

Signature 	Title Revenue Agent
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7014 3490 0001 7502 4780

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 04/14/2016 Time: \_\_\_\_\_

Name of Noticee: International Automated Systems Inc

Address of Noticee (if mailed): PO Box 608; American Fork, UT 84003

7014 3490 0001 7502 4759

**How Notice Was Given**

- I gave notice by certified or registered mail to the last known address of the noticee.
- I gave notice by handing it to the noticee.
- I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).
- In the absence of a last known address of the noticee, I left the notice with the person summoned.
- No notice is required.

Signature 	Title Revenue Agent
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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<p><b>SENDER: COMPLETE THIS SECTION</b></p> <ul style="list-style-type: none"> <li>Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul> <p>1. Article Addressed to:</p> <p>International Automated Systems Inc Po Box 608 American Fork, UT 84003</p> <p>2. Article Number (Transfer from service label) 7014 3490 0001 7502 4759</p>	<p><b>COMPLETE THIS SECTION ON DELIVERY</b></p> <p>A. Signature X <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>John Johnson</i> <input type="checkbox"/> Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p> <p>3. Service Type  <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
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PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-154

<p><b>SENDER: COMPLETE THIS SECTION</b></p> <ul style="list-style-type: none"> <li>Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul> <p>1. Article Addressed to:</p> <p>Bank of American Fork Po Box 307 American Fork, UT 84003</p> <p>2. Article Number (Transfer from service label) 7014 3490 0001 7502 4780</p>	<p><b>COMPLETE THIS SECTION ON DELIVERY</b></p> <p>A. Signature X <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>Dillon Carter</i> <input type="checkbox"/> Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p> <p>3. Service Type  <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail  <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
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PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-154

7014 3490 0001 7502 4780      7014 3490 0001 7502 4759

Sent to  
Street & Apt. No.  
or PO Box No.  
City, State, ZIP+4  
PS Form 3800, July 2014

Bank of American Fork  
Po Box 307  
American Fork, UT 84003

See Reverse for Instructions

Postage	\$ 46
Certified Fee	330
Return Receipt Fee (Endorsement Required)	175
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 546

U.S. Postal Service<sup>SM</sup>  
CERTIFIED MAIL<sup>®</sup> RECEIPT  
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

PS Form 3800, July 2014 See Reverse for Instructions

Sent to  
Street & Apt. No.  
or PO Box No.  
City, State, ZIP+4

International Automated Systems  
Po Box 608  
American Fork, UT 84003

Postmark Here  
APR 11 2016  
DOWNTOWN STATION  
SALT LAKE CITY UT 84101

U.S. Postal Service<sup>SM</sup>  
CERTIFIED MAIL<sup>®</sup> RECEIPT  
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

PS Form 3800, July 2014 See Reverse for Instructions

Sent to  
Street & Apt. No.  
or PO Box No.  
City, State, ZIP+4

International Automated Systems  
Po Box 608  
American Fork, UT 84003

Postage
 \$ 46 || Certified Fee | 330 |
Return Receipt Fee (Endorsement Required)	270
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 646

Postmark Here  
APR 11 2016  
DOWNTOWN STATION  
SALT LAKE CITY UT 84101

**U.S. Postal Service™**  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

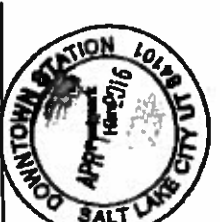
Postage	.46
Certified Fee	330
Return Receipt Fee (Enrollment Required)	270
Restricted Delivery Fee (Enrollment Required)	
Total Postage & Fees	\$ 646



Send To  
 International Automated Systems  
 Salt Lake City, UT 84003  
 City State, ZIP+4

**U.S. Postal Service™**  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

Postage	.46
Certified Fee	330
Return Receipt Fee (Enrollment Required)	270
Restricted Delivery Fee (Enrollment Required)	
Total Postage & Fees	\$ 646



Send To  
 Bank of American Fork  
 Salt Lake City, UT 84003  
 City State, ZIP+4

**SENDER - COMPLETE THIS SECTION**

1. Article Addressed to:  
 Bank of American Fork  
 PO Box 307  
 American Fork, UT 84003

2. Article Number (Required)  
 7014 3490 0001 7502 4780

PS Form 3817, February 2004  
 Domestic Return Receipt

10258-02-00-1600

**COMPLETE THIS SECTION ON DELIVERY**

A. Registered Agent  
 Dillon Carter  
 Address

B. Received by (Printed Name)  
 Dillon Carter

C. Date of Delivery

D. Is delivery address different from item 1?  Yes  No  
 If YES, enter delivery address below:

E. Service Type  
 Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes

**SENDER - COMPLETE THIS SECTION**

1. Article Addressed to:  
 International Automated Systems Inc  
 PO Box 608  
 American Fork, UT 84003

2. Article Number (Required)  
 7014 6490 1000 17502 4759

3. Service Type  
 Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes

5. Signature  
 Received by (Printed Name)  
 Dillon Carter

6. Date of Delivery

7. Is delivery address different from item 1?  YES  NO  
 If YES, enter delivery address below:

**COMPLETE THIS SECTION ON DELIVERY**

A. Registered Agent  
 Dillon Carter  
 Address

B. Received by (Printed Name)  
 Dillon Carter

C. Date of Delivery

D. Is delivery address different from item 1?  Yes  No  
 If YES, enter delivery address below:

E. Service Type  
 Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes