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Attorney for Intervenors

**UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RAPOWER-3, LLC, INTERNATIONAL
AUTOMATED SYSTEMS, INC., LTB1, LLC,
R. GREGORY SHEPARD, and NELDON
JOHNSON

Defendants.

**DECLARATION OF COUNSEL,
PAUL JONES**

Civil No: 2:15cv-00828-DN

District Judge David Nuffer

I, PAUL W. JONES, declare:

1. I have personal knowledge of the statements contained herein and I am over the age of 18 years.

2. I am an attorney in good standing with the Utah State Bar practicing with the law firm of Hale & Wood, PLLC.

3. I agreed to represent Preston Olsen, Elizabeth Olsen, and similarly situated taxpayers, all of whom make up a group of taxpayers identified as Intervenors in the Motion to Intervene.

4. I represent or represented Intervenors in their cases before the United States Tax Court.

5. The IRS is seeking to establish deficiencies and assessments related to the claimed depreciation deductions and solar energy credits, or has already done so in some cases, related to the conduct of Defendants and facts found as set forth in Dkt. No. 467 in the above captioned case.

6. On May 17, 2021 I learned of a statement in the Receiver's Tenth Quarterly Status Report (Dkt. No. 1121), that he paid \$7,500,000.00 to the United States Treasury, as directed by paragraph 89(b) of the Corrected Receivership Order (Dkt. No. 491).

7. After learning this information, I researched administrative procedures and venues before the Internal Revenue Service ("IRS") to pursue redressing the injury caused to Intervenors by the Treasury receiving double taxation in the form of receiving \$7,500,000.00 from the Receiver and pursuing Intervenors for payment of the same tax deficiencies.

8. I was not able to identify any administrative procedures or venues to redress Intervenors' injury.

9. On June 3, 2021, I had a conversation with IRS counsel, wherein neither party was able to identify an administrative venue before the IRS to redress Intervenors' injury.

10. As a result, I drafted and filed with the court a Motion to Intervene on behalf of all Intervenors to redress Intervenors' injury.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 5th day of August, 2021

/s/ Paul W. Jones

Paul W. Jones