

UNITED STATES  
V.  
RAPOWER-3 LLC  
Case No. 2:15-CV-00828-DN-EJF

JOANNA  
PEREZ  
March 29, 2018

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Joanna Perez  
March 29, 2018

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

UNITED STATES OF AMERICA,

Plaintiff,

V.

Case No:  
2:15-CV-00828-DN-EJF

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

Defendant.

DEPOSITION OF JOANNA PEREZ

TAKEN: March 29, 2018

10:18 a.m. to 10:55 a.m.

LOCATION: NELSON, SNUFFER, DAHLE & POULSEN  
10885 South State Street  
Sandy, Utah 84070

Reported by: DONNA M. WARD, CSR, RPR

Joanna Perez  
March 29, 2018

Page 2

1 APPEARANCES

2  
3 FOR THE PLAINTIFF: UNITED STATES DEPARTMENT OF JUSTICE  
4 BY: ERIN R. HINES, ESQ.  
5 Tax Division  
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7 Ben Franklin Station  
Washington, DC 20044  
Tel: 202-514-6619  
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8 FOR THE DEFENDANT: NELSON, SNUFFER, DAHLE & POULSEN  
9 BY: JOSHUA D. EGAN, ESQ.  
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Sandy, Utah 84070  
Tel: 801-576-1400  
Email: Joshua.egan@me.com

11 ALSO PRESENT: AMANDA REINKEN  
12  
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Joanna Perez  
March 29, 2018

Page 3

INDEX

WITNESS: Joann Perez

EXAMINATION BY	PAGE
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Mr. Egan.....	4
---------------	---

Ms. Hines.....	28
----------------	----

EXHIBITS:

No new exhibits marked.

Joanna Perez  
March 29, 2018

Page 4

PROCEEDINGS

Thereupon,

JOANNA PEREZ

was duly sworn, was examined and

testified as follows:

EXAMINATION

BY MR. EGAN:

Q. Can we start by you stating your full name for the record?

A. Joanna Perez.

Q. Is it okay if I call you Joanna throughout this deposition or would you prefer Ms. Perez?

A. Joanne's fine.

Q. Joanna, my name is Joshua Egan. I'm the attorney for the defendants in this matter.

I'll state my appearance that way. I'll give you an opportunity this time, Erin.

MS. HINES: Thank you. Erin R. Hines, with the United States Department of Justice, Tax Division on behalf of the United States.

BY MR. EGAN:

Q. Joanna, have you ever been deposed before?

A. No.

Q. All right, so let's just go over similar ground rules that we did earlier this morning. One of

Joanna Perez  
March 29, 2018

Page 5

1 the most important things is for us not to talk over each  
2 other. If you were talking and I'm talking, it makes it  
3 very difficult for the reporter to make a record of what  
4 we're both saying.

5 Also, if I ask a question and it doesn't make  
6 sense, prior to answering it, I'm going to ask you to ask  
7 for clarification so we're clear that you understand what  
8 I'm asking.

9 A. I do.

10 Q. Also, if I -- it's okay for us to take a  
11 break at any point in time; however, if I have a question  
12 pending, I'd ask that you would answer first and then we  
13 can take a break if needed.

14 A. Understood.

15 Q. It's also very important that we remain  
16 verbal, so head shakes or nods don't come up on the  
17 record. Similarly, it's important that when you answer  
18 affirmatively or negatively to a question, you say yes or  
19 no, as opposed to uh-huh or huh-uh, just for clarity in  
20 the record. Does that make sense?

21 A. Yes.

22 Q. All right, Ms. Perez, are you under the  
23 influence of any substance that would prevent you from  
24 testifying truthfully today?

25 A. No.

Joanna Perez  
March 29, 2018

Page 6

1 Q. You understand that you're under oath just as  
2 if you were sworn as a witness in trial?

3 A. Yes.

4 Q. And that requires you to tell the complete  
5 truth?

6 A. Yes.

7 Q. All right, Joanna, let's start by talking  
8 about your education. Did you go to college?

9 A. Yes.

10 Q. Where did you go to?

11 A. I went to Berkley College in Woodcliff, New  
12 Jersey, and I received a bachelor's degree in paralegal  
13 studies and I also have a master's degree in management  
14 from the Catholic University in Washington DC.

15 Q. What year did you obtain your paralegal  
16 studies bachelor's degree?

17 A. 2011.

18 Q. And master's?

19 A. 2015.

20 Q. And any other degrees?

21 A. No.

22 Q. All right, do you have any professional  
23 licensing?

24 A. No.

25 Q. Any certifications?

Joanna Perez  
March 29, 2018

Page 7

1 A. No.

2 Q. Okay. All right, let's talk about  
3 employment. Who is your current employer?

4 A. Department of Justice, Tax Division.

5 Q. How long have you been so employed?

6 A. I've been with the Department of Justice, Tax  
7 Division, since December 2016.

8 Q. And what did you do before that?

9 A. Paralegal specialist as well with the  
10 Department of Justice, just a different department,  
11 specifically commercial litigation department and I was  
12 with them for about eight years.

13 Q. So is it fair to say you've been with the  
14 Department of Justice then for almost 10 years?

15 A. Yes.

16 Q. As a federal employee or as a contract?

17 A. Contracted for eight and in December 2016 I  
18 became a federal employee.

19 Q. I'm sorry, what was your current title?

20 A. Paralegal specialist.

21 Q. You've been with the tax division since?

22 A. December 2016.

23 Q. Did you receive any specific training in  
24 December 2016 or thereafter related to your -- the  
25 discharge of your duties as a paralegal specialist?



Joanna Perez  
March 29, 2018

Page 8

1           A.     Sure, we had Lexis Nexis, Westlaw courses,  
2     Best Authority, Excel. That's all I can remember off the  
3     top of my head.

4           Q.     So, based on your answer, it sounds like you  
5     received legal research training?

6           A.     Sure.

7           Q.     And some practical training of the use of  
8     Excel and maybe some other Microsoft Office products?

9           A.     Correct.

10          Q.     Beyond those two categories of trainings, are  
11     there any other specific training you received?

12          A.     I can't remember right now.

13          Q.     Okay. Did you receive any training on tax  
14     law?

15          A.     No.

16          Q.     And any training on how to -- how an  
17     individual would prepare its tax returns?

18          A.     No.

19          Q.     Did you receive any training on how to read a  
20     tax return?

21          A.     No.

22          Q.     And how to interpret data of a tax return?

23          A.     No.

24          Q.     Based on your earlier answer, it's fair for  
25     me to assume that you're not a certified public

Joanna Perez  
March 29, 2018

Page 9

1 accountant?

2 A. No.

3 Q. Have you received any training in forensic  
4 accounting?

5 A. No.

6 Q. You're not an enrolled IRS agent?

7 A. No.

8 Q. And do you prepare -- have you ever prepared  
9 tax returns for others?

10 A. No.

11 Q. All right, now, do you have an understanding  
12 of the difference between a fact witness and a summary  
13 witness as being used in this case?

14 MS. HINES: Objection. Calls for a legal  
15 conclusion.

16 THE WITNESS: A summary witness is I'm just  
17 basically summarizing a specific exhibit.

18 BY MR. EGAN:

19 Q. Okay, and so then that's your understanding  
20 of the scope of your duties as a witness in this case; is  
21 that correct?

22 A. Yes.

23 Q. Is to be a summary witness, not a fact  
24 witness?

25 A. Correct.

Joanna Perez  
March 29, 2018

Page 10

1 Q. All right, when did you learn that you were  
2 going to be a summary witness in this case?

3 A. Probably the beginning of this year.

4 Q. Now, you said probably, so are you certain it  
5 was sometime this year?

6 A. It could have been more towards the end of  
7 last year, also, like really towards the end. I don't  
8 exactly remember the month.

9 Q. Okay, but just, again, to be fair for the  
10 record, if it's going to be near the end of last year,  
11 would it be -- could it have been earlier than November  
12 of 2017 that you learned that you were going to be a  
13 witness in the trial?

14 A. No.

15 Q. The latest it would be is November, possibly  
16 December or some time this year; is that fair?

17 A. Yes.

18 Q. Okay. Now, are you familiar with how --  
19 excuse me, got to back up a little bit. Are there any --  
20 are you aware of how many exhibits you are going to be  
21 providing summary of in this case?

22 A. Yes.

23 Q. How many exhibits?

24 A. Three.

25 Q. Three. Do you know which exhibits they are?

Joanna Perez  
March 29, 2018

Page 11

1           A.     I don't know the exhibit numbers.

2           Q.     Okay. When you say three exhibits, could it  
3 be possible that it's actually one exhibit with three  
4 pages?

5           A.     No, it was three charts.

6           Q.     Three charts. How about we jump right into  
7 it and I'll ask the questions, so we're all on the same  
8 page.

9                   I'm handing what has been marked as Exhibit  
10 752. Now, take a moment to review all three pages and  
11 I'll ask the question. Are these the three charts you  
12 are going to be summarizing at the trial?

13          A.     Yes.

14          Q.     Are there any other charts that you will be  
15 providing summary at trial?

16          A.     I just know that I'm responsible for these  
17 three charts.

18          Q.     Thank you. Okay, and I assume that someone  
19 tasked you with creating these charts; is that correct?

20          A.     Yes.

21          Q.     Who was that individual?

22          A.     Erin Hines.

23          Q.     When were you tasked in creating these charts  
24 for Ms. Hines?

25          A.     January 2018.

Joanna Perez  
March 29, 2018

Page 12

1 Q. Prior to that, did you have any involvement  
2 in reviewing materials necessary to create these  
3 exhibits?

4 A. Yes.

5 Q. When was the earliest day that you were  
6 tasked with reviewing materials related to these  
7 exhibits?

8 A. April 2017.

9 Q. Let's talk about April 2017. What were you  
10 asked to do in April 2017 as it relates to the  
11 information provided in these charts?

12 A. Okay. Ms. Hines E-mailed me an Excel  
13 spreadsheet, and on that Excel spreadsheet, it included  
14 the defendant's customer's -- the defendant's customer's  
15 tax return information and she asked me to basically  
16 review the SL spreadsheet and make sure that that  
17 information was correct against the customer's tax  
18 return, so basically just a QC, which is a quality  
19 control, just to make sure the information on the Excel  
20 spreadsheet was correct.

21 Q. Okay, so you weren't responsible for the  
22 information in the Excel spreadsheet, you were merely  
23 providing quality control for what you saw in the Excel  
24 spreadsheet from a source document that you represent is  
25 a tax return of an individual identified in Excel, is

Joanna Perez  
March 29, 2018

Page 13

1 that fair -- is that a fair characterization?

2 A. Yes.

3 Q. Okay. Now, you said you reviewed defendant's  
4 tax returns. Now, did you also review -- okay, and when  
5 you say defendant's tax returns, are you referring to the  
6 tax returns in this case?

7 MS. HINES: Objection. Misstates prior  
8 testimony.

9 BY MR. EGAN:

10 Q. Let's ask for clarity then. What tax returns  
11 did you review to do the QC check on the Excel  
12 spreadsheet that you were given in April 2017?

13 A. Defendant's customer's tax return  
14 information.

15 Q. All right, were you provided defendant's  
16 customer's tax return information the same time you were  
17 provided the Excel spreadsheet in April 2017?

18 A. The defendant's customer's tax return  
19 information was on the spreadsheet.

20 Q. Okay, and -- but you used -- but you were  
21 also tasked to do control quality; correct?

22 A. Yes.

23 Q. And in order to do that, you had to actually  
24 see the source information of the tax returns; correct?

25 A. Correct.

Joanna Perez  
March 29, 2018

Page 14

1 Q. All right, and so my question is: When was  
2 the earliest day that you had access or that you reviewed  
3 the defendant's customer's tax returns in order to do  
4 this quality control?

5 A. I received them at the same time.

6 Q. That was April 2017-ish?

7 A. Yes.

8 Q. All right, and did you do that quality  
9 control?

10 A. Yes.

11 Q. All right, and how long did it take you to  
12 complete that task? How about this: What was the  
13 completion date of that task?

14 A. It took me a few months. I really -- I don't  
15 know exact timeframes.

16 Q. Okay, but it's fair to say it took a few  
17 months after April 2017 to do the quality control check?

18 A. Yes.

19 Q. All right, and how many tax returns did you  
20 review?

21 A. Over 1,600.

22 Q. All right, before we go into the specifics of  
23 exactly what you did, so after a few months, you  
24 completed your quality control task; correct?

25 A. Yes.

Joanna Perez  
March 29, 2018

Page 15

1 Q. How did you report completion of that task?

2 A. I E-mailed Ms. Hines.

3 Q. You E-mailed her that you had completed it?

4 A. Yes.

5 Q. Did you have a report that represented  
6 completion or did you just say I've gone through and  
7 everything looks correct?

8 A. Yes.

9 Q. Okay, so to be clear though, so you didn't  
10 create a document that said -- let's actually back up  
11 because this is a terrible question. Terrible question.  
12 So, from April 2017 to the date of completion, what is it  
13 that you did in order to provide this quality control?

14 A. I just went through the tax return  
15 information just to make sure the information was  
16 correct.

17 Q. Okay, so, as you look at the PDF Excel  
18 spreadsheet you were given and then you pulled an  
19 individual's tax return, just walk me through that one  
20 process and what you would do after doing that check.

21 A. Just basically go through the tax return and  
22 we're looking at specific lines to make sure the  
23 information was correct, for example, their name,  
24 address, occupation, refund credit amounts, general  
25 business credit amount, depreciation, expense amount,



Joanna Perez  
March 29, 2018

Page 16

1 there's a lot of columns that I had to review  
2 individually just to make sure that the numbers on the  
3 tax return were the same numbers on the Excel  
4 spreadsheet.

5 Q. Okay, and once you've done that for one  
6 return, did you like put like a check next to a customer  
7 that you reviewed just to show that you had done that?

8 A. Yes.

9 Q. I'm just figuring like out how do you keep  
10 track of your process?

11 A. Sure. In the Excel spreadsheet, I just -- I  
12 basically highlighted it. I highlighted that line after  
13 I reviewed it.

14 Q. Okay, and do you know whether or not that  
15 Excel spreadsheet still exists today?

16 A. Yes, it should.

17 Q. Do you know whether or not it's been produced  
18 in this matter?

19 A. No, I don't.

20 Q. All right, so let's start with the first page  
21 of 52 where it reads tax methods claimed, tax year 2013  
22 to 2016. First off, why was your date of range to these  
23 three years?

24 A. Because that's what --

25 Q. Excuse me, four.

Joanna Perez  
March 29, 2018

Page 17

1 A. That's what Ms. Hines told me to focus on.

2 Q. Okay, and walk me through what this  
3 information means on this first page. How you came up  
4 with these numbers.

5 A. Sure. The depreciation expense amount was  
6 actually -- first, after I reviewed the main spreadsheet  
7 that Erin Hines provided me, she then asked me to create  
8 summary exhibits, charts, and from there, I -- she told  
9 me to take specific columns from the main spreadsheet and  
10 just basically -- I just had Excel summarize the total of  
11 each column, which, for example, would be the  
12 depreciation expense amount.

13 Q. Okay, and when you said that you were asked  
14 to create these summary exhibits, are you referring to  
15 the summary exhibits before you today?

16 A. Yes.

17 Q. And you were tasked to do that some time in  
18 late 2017 or early 2018; correct?

19 A. I would say January 2018.

20 Q. Okay, so a few months after April 2017, you  
21 had done your quality control check; correct?

22 A. Yes.

23 Q. Had there been any changes to that Excel  
24 spreadsheet from the date of that completion to January  
25 2018, when you were tasked to provide these summaries?

Joanna Perez  
March 29, 2018

Page 18

1           A.     I don't know.

2           Q.     All right, so this first column says tax  
3 presenter; right?

4           A.     Yes.

5           Q.     It has the first row in that column as John  
6 Howell in parentheses Texas. How did you come up with  
7 the numbers for John Howell, Texas, depreciation  
8 expenses, solar energy credit?

9           A.     Excel basically adjusts that, isolates a  
10 specific column for you, and it provides you, for  
11 example, any tax returns that were prepared by John  
12 Howell and it provides all information, like if you take  
13 a specific column, which in relationship to the tax  
14 preparer, it will sum that column for you.

15          Q.     Okay. Can you define for me what is meant by  
16 this term used in the exhibit, depreciation expense?

17          A.     I don't know the definition off the top of my  
18 head.

19          Q.     But you were tasked to organize information  
20 related to depreciation expense; correct?

21          A.     Yes.

22          Q.     But you don't know what the definition of  
23 depreciation expense is?

24          A.     She just specified -- Ms. Hines basically  
25 just directed me to specific locations on the Schedule C

Joanna Perez  
March 29, 2018

Page 19

1 and I had to confirm that information on the spreadsheet,  
2 that was the instructions.

3 Q. What about the definition of solar energy  
4 credit as used in this exhibit?

5 A. I don't know the specific definition off the  
6 top of my head.

7 Q. Okay. The explanation though that you just  
8 gave in terms of where to get this information for the  
9 depreciation expense, was that also the same direction  
10 you received for the solar energy credit, which is a  
11 different place in the tax returns, to verify the  
12 information?

13 A. Correct.

14 Q. And is that the same for each of these  
15 different tax preparers, did you apply the same  
16 methodology in coming up with these amounts by -- through  
17 the direction of Ms. Hines to identify parts of the tax  
18 returns to come up with these numbers, is that the same  
19 for all these tax preparers?

20 A. Yes.

21 MS. HINES: Actually a compound question.

22 BY MR. EGAN:

23 Q. I see there's a row for -- sorry, still on  
24 the first page. There's another -- there's a row for  
25 other preparers. Is -- what is a fair definition of

Joanna Perez  
March 29, 2018

Page 20

1 other preparers?

2 A. Can you clarify the question?

3 Q. Sure. So you have specific tax preparers for  
4 the first three rows, John Howell, Kenneth Alexander,  
5 Richard Jameson, but then there is this other category of  
6 other preparers. What would -- I mean, it may be self  
7 evident, but what would you characterize as an other  
8 preparer?

9 A. Other preparer that prepared a tax return.

10 Q. That isn't John Howell, Kenneth Alexander,  
11 Richard Jameson?

12 A. Correct.

13 Q. Is that fair?

14 A. Yes.

15 Q. Okay, so let's go to this second page. Just  
16 so we're clear, this tax benefits claimed TY 2013-2016.  
17 We're looking at the same page?

18 A. Yes.

19 Q. And on this page, it looks like it's  
20 summarizes by tax year depreciation expense. There's  
21 also a column for depreciation of average tax rate, as  
22 qualified by an asterisk, and solar energy credit. Is  
23 that -- are we looking at the same one?

24 A. Yes.

25 Q. So walk me through how these numbers work for

Joanna Perez  
March 29, 2018

Page 21

1 tax year 2013.

2 A. Okay. The depreciation expense column was  
3 taken from the first chart, also the solar energy column  
4 was taken from the first chart. Now, the depreciation of  
5 average tax rate, I received that specific tax rate  
6 percentage from the IRS website, specifically the  
7 statistics of income section, and I basically just  
8 multiplied the percentage of the average tax rate by the  
9 depreciation expense amount and that provided me with the  
10 second column of this chart.

11 Q. All right, and that's true for all the years,  
12 2013 through 2016; correct?

13 A. Correct.

14 Q. And then the grand total is just a sum of  
15 each of those columns; right?

16 A. Yes.

17 Q. All right, let's turn to the last page of  
18 this exhibit. All right, now, this is again tax methods  
19 claimed TY 2013-2016, same years, except now we have a  
20 new column that says harm to treasury. What is your  
21 understanding of this usage, harm to the treasury, harm  
22 to treasury rather?

23 A. I don't know.

24 Q. Okay, so, when you're going through these tax  
25 returns and you're identifying itemized depreciation -- I

Joanna Perez  
March 29, 2018

Page 22

1 shouldn't say itemized. You're identifying a line of the  
2 tax return that has depreciation that is attributable to  
3 a solar energy equipment and you're also identifying a  
4 solar energy credit that is attributable to the purchase  
5 of or investment of a solar energy equipment in each of  
6 these tax returns. So what you're doing is you're taking  
7 the depreciation and adding that up, correct, for all  
8 these individual tax returns? Is that -- is that what  
9 you're doing?

10 MS. HINES: Objection. Compound question.

11 THE WITNESS: Can you clarify?

12 BY MR. EGAN:

13 Q. Sure. So, when you're looking at an  
14 individual tax returns, the numbers that you're looking  
15 at in terms of coming up with this depreciation amount,  
16 you're looking specifically at a customer's tax return  
17 and pulling from it the amount that they're reporting is  
18 subject to depreciation, is that what you're doing?

19 A. Correct.

20 Q. Okay, so that is one piece of information  
21 that we're using and then you're also, in that same  
22 return, if there is this information in the return,  
23 pulling information that the reporting is a qualified tax  
24 credit related to solar energy equipment as well; is that  
25 correct?

Joanna Perez  
March 29, 2018

Page 23

1           A.     Yes.

2           Q.     Okay. Now, once you've done that, okay, once  
3 you've taken the depreciation number and you put it on  
4 one side and you're taking a tax credit number and you  
5 put it on another side, what, if any, effort did you make  
6 to see what the customer's total tax liability was?

7           A.     I was just instructed by Ms. Hines to do a  
8 specific task, which was to take the number in a certain  
9 column, for example, depreciation, or depreciation  
10 deduction, and review that amount against the main  
11 spreadsheet to make sure that that information was  
12 correct. That was the instructions.

13          Q.     Okay. Understood. So let me ask you if you  
14 did the following type of analysis with any of these tax  
15 returns. Let me know if what I'm about to describe to  
16 you was out of the scope of what you were tasked to do by  
17 Ms. Hines. Does that make sense?

18          A.     Yes.

19          Q.     Okay, so you have -- you've taken the  
20 depreciation and set it aside, done a quality control  
21 check on that, you've also taken the tax credit and  
22 you've done on a quality control on that and you see that  
23 they both match what's on the return to what's on that  
24 Excel spreadsheet. Okay. Now, say if on that same tax  
25 return the total tax liability would only have been



Joanna Perez  
March 29, 2018

Page 24

1 \$5,000 but they took out say \$10,000 in tax credit, was  
2 that total tax liability taken into consideration when  
3 you're -- when you are organizing the depreciation amount  
4 and the tax credits that we've described?

5 A. That was out of my scope of instructions.

6 Q. I know you prepared this quite some time ago,  
7 but are you able to recall which lines specifically you  
8 were directed to report information from when you were  
9 doing this QC check starting in April 2017? When I say  
10 which lines, like which line of which form of the tax  
11 form; do you recall?

12 A. Yes.

13 Q. Okay. Which lines and forms?

14 A. Sure. Depreciation expense amount is located  
15 on a Schedule C and solar energy credit amount is located  
16 on a 3468 Form.

17 Q. Okay, so you -- beyond the Schedule C and the  
18 solar energy, you've gone to Schedule C to get the  
19 appreciation, and aside from the solar energy, which is  
20 found on Form 3468, did you look at any part of the tax  
21 return?

22 A. Yes, I reviewed the 3800 Form and the 1040 of  
23 course.

24 Q. And what information was pertinent to your  
25 task on the Form 3800?

Joanna Perez  
March 29, 2018

Page 25

1           A.     I reviewed a few lines. I don't remember  
2 specifically off the top of my head.

3           Q.     Okay, and what information was pertinent to  
4 your task in the 1040?

5           A.     I don't remember specifically off the top of  
6 my head.

7           Q.     Okay.

8           A.     But I could see a return, I can show you, and  
9 list the line number.

10          Q.     Oh, right. That's fine. But can you tell me  
11 with certainty now that the total tax liability report on  
12 the 1040 was that part of your scope of your review?

13          A.     No.

14          Q.     Okay. Aside from the Excel spreadsheet that  
15 you received in 2017 and the tax returns that you  
16 reviewed at the same time, were there any other source  
17 documents that you relied upon in order to provide any of  
18 the information contained in any three of these pages of  
19 this exhibit?

20          A.     No.

21          Q.     Okay. Let's look at the last page of Exhibit  
22 752. Can you walk me through with the numbers on the tax  
23 year 2013?

24          A.     Depreciation of average tax rate column is  
25 taken from the second chart and so was the solar energy

Joanna Perez  
March 29, 2018

Page 26

1 credit column.

2 Q. Okay.

3 A. And basically I just added the first column  
4 and the second column and it provided me with the harm to  
5 treasury amount.

6 Q. Okay, but as you sit here today, you wouldn't  
7 be able to provide me with a definition of what the harm  
8 to the treasury means?

9 A. I don't know.

10 Q. In preparing any of this information, were  
11 you provided any materials that substantiated that any of  
12 these individual tax payers actually purchased solar  
13 energy equipment?

14 A. Can you please clarify?

15 Q. Sure. When you were tasked to put together  
16 these exhibits, were you provided any information that  
17 substantiated that a particular taxpayer's tax return  
18 that you're looking at had actually paid for the tax --  
19 the equipment that they're trying to claim either  
20 depreciation or a tax credit for?

21 A. I just -- I honestly just did the instruction  
22 of Ms. Hines, which basically is just review and make  
23 sure that the numbers were correct.

24 Q. But that did include verification that these  
25 individuals purchased the tax returns -- excuse me,

Joanna Perez  
March 29, 2018

Page 27

1 purchased the solar equipment that they're claiming  
2 depreciation or the tax credit for; is that right?

3 A. That's correct.

4 Q. And are you familiar with what the definition  
5 for attorney work product is?

6 A. Yes.

7 Q. And would you classify the information  
8 contained in Exhibit 752 as attorney work product?

9 MS. HINES: Objection. Calls for a legal  
10 conclusion.

11 THE WITNESS: I don't know.

12 BY MR. EGAN:

13 Q. Now, you testified earlier that in April 2017  
14 you were tasked to do this and it took you a few months  
15 to complete; correct?

16 A. Yes.

17 Q. Do you know why you weren't given the task to  
18 create these exhibits until December of 2018, even though  
19 the information was ready to be digested as the date you  
20 completed it?

21 A. I don't know.

22 MS. HINES: Objection. Calls for  
23 speculation.

24 THE WITNESS: I don't know.

25 BY MR. EGAN:

Joanna Perez  
March 29, 2018

Page 28

1 Q. Are there any other cases that you have been  
2 called to be a summary witness on information that you've  
3 worked on as a paralegal specialist?

4 A. No, but I have provided a declaration in  
5 another case.

6 Q. I see. But never been sworn in a trial and  
7 testified?

8 A. No.

9 Q. Okay, and, again, to be clear, beyond the  
10 three exhibits, you're not going to be providing any  
11 other summary testimony; correct?

12 A. Correct.

13 Q. I believe those are the questions I have.

14 EXAMINATION

15 BY MS. HINES:

16 Q. All right, Ms. Perez, earlier -- I'd like you  
17 to turn Page 2 of Exhibit 752 and I think when Mr. Egan  
18 asked you what the difference was between Page 1 and Page  
19 2, you testified that the number for the depreciation  
20 expense and the solar energy credit on Page 2 were taken  
21 from Page 1. Do you recall that testimony?

22 A. Yes.

23 Q. Okay. Can you explain what the difference  
24 between Page 1 and Page 2 on the charts actually are?

25 A. Page 1 just has the depreciation of expense

Joanna Perez  
March 29, 2018

Page 29

1 amount and the solar energy credit amount and Page 2 has  
2 the depreciation of average tax rate column as well as  
3 depreciation expense and solar energy credit column.

4 Q. Okay, but they're actually sorted  
5 differently; correct?

6 A. Yes.

7 Q. Okay, so I think when you testified earlier  
8 that they were taken from Page 1, that may not be  
9 entirely correct?

10 A. Correct.

11 Q. Okay. All right, so the totals are the same  
12 and it's just sorted in a different manner?

13 A. Yes.

14 Q. Okay. Okay. I don't have anything else.

15 MR. EGAN: All right, that's all I have.  
16 (Whereupon the deposition concluded at 10:55 a.m.)  
17  
18  
19  
20  
21  
22  
23  
24  
25

Joanna Perez  
March 29, 2018

Page 30

Case: United States of America V RaPower-3  
Case No.: 2:15-cv-00828-DN-EJF  
Deposition Date: March 29, 2018  
Reporter: Donna Ward, RPR, CSR

WITNESS CERTIFICATE

State of Utah )  
ss.  
County of Salt Lake )

I, JOANNA PEREZ, HEREBY DECLARE: That I am the witness referred to in the foregoing testimony; that I have read the transcript and know the contents thereof; that with these corrections I have noted this transcript truly and accurately reflects my testimony.

PAGE-LINE	CHANGE/CORRECTION	REASON
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	No corrections were made.	

JOANNA PEREZ

SUBSCRIBED and SWORN to before me on this \_\_\_\_ day of \_\_\_\_\_, 2018.

Notary Public

Joanna Perez  
March 29, 2018

Page 31

1 STATE OF UTAH )

2 )

3 COUNTY OF UTAH )

4

5 I, DONNA M. WARD, a Certified Shorthand Reporter,  
6 Registered Professional Reporter, certify:

6

7 That the deposition of JOANNA PEREZ was taken  
8 before me pursuant to Notice at the time and place  
9 therein set forth, at which time the witness was by me  
10 duly sworn to testify the truth.

11 That the testimony of the witness and all  
12 objections made and all proceedings had at the time of  
13 the examination were recorded stenographically by me and  
14 were thereafter transcribed. And I hereby certify that  
15 the foregoing deposition transcript is a full, true, and  
16 correct record of my stenographic notes so taken.

17 I further certify that I am neither counsel for or  
18 related to any party to said action nor in anywise  
19 interested in the outcome thereof.

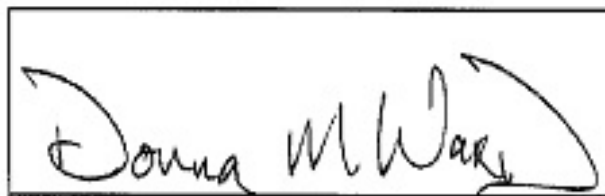
14

20 IN WITNESS WHEREOF, I have hereunto subscribed my  
21 hand and affixed my official seal this 29th day of March,  
22 2018.

16

17

18

A rectangular box containing a handwritten signature in cursive script that reads "Donna M. Ward".

19

20 DONNA M. WARD, CSR, RPR  
21 Certified Shorthand Reporter  
22 Registered Professional Reporter

21

22

23

24

25



Joanna Perez  
March 29, 2018

Index: \$10,000..categories

<b>\$</b>	<b>5</b>	<b>assume</b> 8:25 11:18
<b>\$10,000</b> 24:1	<b>52</b> 16:21	<b>asterisk</b> 20:22
<b>\$5,000</b> 24:1	<b>7</b>	<b>attorney</b> 4:15 27:5,8
<b>1</b>	<b>752</b> 11:10 25:22 27:8 28:17	<b>attributable</b> 22:2,4
<b>1</b> 28:18,21,24,25 29:8	<b>A</b>	<b>Authority</b> 8:2
<b>1,600</b> 14:21	<b>a.m.</b> 29:16	<b>average</b> 20:21 21:5,8 25:24 29:2
<b>10</b> 7:14	<b>access</b> 14:2	<b>aware</b> 10:20
<b>1040</b> 24:22 25:4,12	<b>accountant</b> 9:1	<b>B</b>
<b>10:55</b> 29:16	<b>accounting</b> 9:4	<b>bachelor's</b> 6:12,16
<b>2</b>	<b>added</b> 26:3	<b>back</b> 10:19 15:10
<b>2</b> 28:17,19,20,24 29:1	<b>adding</b> 22:7	<b>based</b> 8:4,24
<b>2011</b> 6:17	<b>address</b> 15:24	<b>basically</b> 9:17 12:15,18 15:21 16:12 17:10 18:9, 24 21:7 26:3,22
<b>2013</b> 16:21 21:1,12 25:23	<b>adjusts</b> 18:9	<b>beginning</b> 10:3
<b>2013-2016</b> 20:16 21:19	<b>affirmatively</b> 5:18	<b>behalf</b> 4:20
<b>2015</b> 6:19	<b>agent</b> 9:6	<b>benefits</b> 20:16
<b>2016</b> 7:7,17,22,24 16:22 21:12	<b>Alexander</b> 20:4,10	<b>Berkley</b> 6:11
<b>2017</b> 10:12 12:8,9,10 13:12,17 14:17 15:12 17:18,20 24:9 25:15 27:13	<b>amount</b> 15:25 17:5,12 21:9 22:15,17 23:10 24:3,14,15 26:5 29:1	<b>bit</b> 10:19
<b>2017'ish</b> 14:6	<b>amounts</b> 15:24 19:16	<b>break</b> 5:11,13
<b>2018</b> 11:25 17:18,19,25 27:18	<b>analysis</b> 23:14	<b>business</b> 15:25
<b>3</b>	<b>answering</b> 5:6	<b>C</b>
<b>3468</b> 24:16,20	<b>appearance</b> 4:16	<b>call</b> 4:11
<b>3800</b> 24:22,25	<b>apply</b> 19:15	<b>called</b> 28:2
	<b>appreciation</b> 24:19	<b>Calls</b> 9:14 27:9,22
	<b>April</b> 12:8,9,10 13:12,17 14:6,17 15:12 17:20 24:9 27:13	<b>case</b> 9:13,20 10:2,21 13:6 28:5
		<b>cases</b> 28:1
		<b>categories</b> 8:10

Joanna Perez  
March 29, 2018

Index: category..digested

<b>category</b> 20:5	6,12 17:24	
<b>Catholic</b> 6:14	<b>compound</b> 19:21 22:10	<b>D</b>
<b>certainty</b> 25:11	<b>concluded</b> 29:16	<b>data</b> 8:22
<b>certifications</b> 6:25	<b>conclusion</b> 9:15 27:10	<b>date</b> 14:13 15:12 16:22 17:24 27:19
<b>certified</b> 8:25	<b>confirm</b> 19:1	<b>day</b> 12:5 14:2
<b>characterization</b> 13:1	<b>consideration</b> 24:2	<b>DC</b> 6:14
<b>characterize</b> 20:7	<b>contained</b> 25:18 27:8	<b>December</b> 7:7,17,22,24 10:16 27:18
<b>chart</b> 21:3,4,10 25:25	<b>contract</b> 7:16	<b>declaration</b> 28:4
<b>charts</b> 11:5,6,11,14,17, 19,23 12:11 17:8 28:24	<b>Contracted</b> 7:17	<b>deduction</b> 23:10
<b>check</b> 13:11 14:17 15:20 16:6 17:21 23:21 24:9	<b>control</b> 12:19,23 13:21 14:4,9,17,24 15:13 17:21 23:20,22	<b>defendant's</b> 12:14 13:3, 5,13,15,18 14:3
<b>claim</b> 26:19	<b>correct</b> 8:9 9:21,25 11:19 12:17,20 13:21, 24,25 14:24 15:7,16,23 17:18,21 18:20 19:13 20:12 21:12,13 22:7,19, 25 23:12 26:23 27:3,15 28:11,12 29:5,9,10	<b>defendants</b> 4:15
<b>claimed</b> 16:21 20:16 21:19	<b>courses</b> 8:1	<b>define</b> 18:15
<b>claiming</b> 27:1	<b>create</b> 12:2 15:10 17:7, 14 27:18	<b>definition</b> 18:17,22 19:3, 5,25 26:7 27:4
<b>clarification</b> 5:7	<b>creating</b> 11:19,23	<b>degree</b> 6:12,13,16
<b>clarify</b> 20:2 22:11 26:14	<b>credit</b> 15:24,25 18:8 19:4,10 20:22 22:4,24 23:4,21 24:1,15 26:1,20 27:2 28:20 29:1,3	<b>degrees</b> 6:20
<b>clarity</b> 5:19 13:10	<b>credits</b> 24:4	<b>department</b> 4:19 7:4,6, 10,11,14
<b>classify</b> 27:7	<b>current</b> 7:3,19	<b>deposed</b> 4:22
<b>clear</b> 5:7 15:9 20:16 28:9	<b>customer</b> 16:6	<b>deposition</b> 4:12 29:16
<b>college</b> 6:8,11	<b>customer's</b> 12:14,17 13:13,16,18 14:3 22:16 23:6	<b>depreciation</b> 15:25 17:5, 12 18:7,16,20,23 19:9 20:20,21 21:2,4,9,25 22:2,7,15,18 23:3,9,20 24:3,14 25:24 26:20 27:2 28:19,25 29:2,3
<b>column</b> 17:11 18:2,5,10, 13,14 20:21 21:2,3,10, 20 23:9 25:24 26:1,3,4 29:2,3		<b>describe</b> 23:15
<b>columns</b> 16:1 17:9 21:15		<b>difference</b> 9:12 28:18,23
<b>commercial</b> 7:11		<b>differently</b> 29:5
<b>complete</b> 6:4 14:12 27:15		<b>difficult</b> 5:3
<b>completed</b> 14:24 15:3 27:20		<b>digested</b> 27:19
<b>completion</b> 14:13 15:1,		

Joanna Perez  
March 29, 2018

Index: directed..identify

<b>directed</b> 18:25 24:8	<b>evident</b> 20:7	<b>forensic</b> 9:3
<b>direction</b> 19:9,17	<b>exact</b> 14:15	<b>form</b> 24:10,11,16,20,22, 25
<b>discharge</b> 7:25	<b>EXAMINATION</b> 4:6	<b>forms</b> 24:13
<b>division</b> 4:19 7:4,7,21	28:14	<b>found</b> 24:20
<b>document</b> 12:24 15:10	<b>examined</b> 4:4	<b>full</b> 4:8
<b>documents</b> 25:17	<b>Excel</b> 8:2,8 12:12,13,19, 22,23,25 13:11,17 15:17	
<b>duly</b> 4:4	16:3,11,15 17:10,23	<hr/>
<b>duties</b> 7:25 9:20	18:9 23:24 25:14	<b>G</b>
<hr/>	<b>excuse</b> 10:19 16:25	<hr/>
<b>E</b>	26:25	<b>gave</b> 19:8
<hr/>	<b>exhibit</b> 9:17 11:1,3,9	<b>general</b> 15:24
<b>E-MAILED</b> 12:12 15:2,3	18:16 19:4 21:18 25:19, 21 27:8 28:17	<b>give</b> 4:16
<b>earlier</b> 4:25 8:24 10:11	<b>exhibits</b> 10:20,23,25	<b>grand</b> 21:14
27:13 28:16 29:7	11:2 12:3,7 17:8,14,15	<b>ground</b> 4:25
<b>earliest</b> 12:5 14:2	26:16 27:18 28:10	<hr/>
<b>early</b> 17:18	<b>exists</b> 16:15	<b>H</b>
<b>education</b> 6:8	<b>expense</b> 15:25 17:5,12	<hr/>
<b>effort</b> 23:5	18:16,20,23 19:9 20:20	<b>handing</b> 11:9
<b>Egan</b> 4:7,14,21 9:18	21:2,9 24:14 28:20,25	<b>harm</b> 21:20,21 26:4,7
13:9 19:22 22:12 27:12, 25 28:17 29:15	29:3	<b>head</b> 5:16 8:3 18:18 19:6
<b>employed</b> 7:5	<b>expenses</b> 18:8	25:2,6
<b>employee</b> 7:16,18	<b>explain</b> 28:23	<b>highlighted</b> 16:12
<b>employer</b> 7:3	<b>explanation</b> 19:7	<b>Hines</b> 4:18 9:14 11:22, 24 12:12 13:7 15:2 17:1, 7 18:24 19:17,21 22:10
<b>employment</b> 7:3	<hr/>	23:7,17 26:22 27:9,22
<b>end</b> 10:6,7,10	<b>F</b>	28:15
<b>energy</b> 18:8 19:3,10	<hr/>	<b>honestly</b> 26:21
20:22 21:3 22:3,4,5,24	<b>fact</b> 9:12,23	<b>Howell</b> 18:6,7,12 20:4,10
24:15,18,19 25:25 26:13	<b>fair</b> 7:13 8:24 10:9,16	<b>huh-uh</b> 5:19
28:20 29:1,3	13:1 14:16 19:25 20:13	<hr/>
<b>enrolled</b> 9:6	<b>familiar</b> 10:18 27:4	<b>I</b>
<b>equipment</b> 22:3,5,24	<b>federal</b> 7:16,18	<hr/>
26:13,19 27:1	<b>figuring</b> 16:9	<b>identified</b> 12:25
<b>Erin</b> 4:17,18 11:22 17:7	<b>fine</b> 4:13 25:10	<b>identify</b> 19:17
	<b>focus</b> 17:1	

Joanna Perez  
March 29, 2018

Index: identifying..number

<b>identifying</b> 21:25 22:1,3	6:7	<b>make</b> 5:3,5,20 12:16,19 15:15,22 16:2 23:5,11, 17 26:22
<b>important</b> 5:1,15,17	<b>Joanne's</b> 4:13	<b>makes</b> 5:2
<b>include</b> 26:24	<b>John</b> 18:5,7,11 20:4,10	<b>management</b> 6:13
<b>included</b> 12:13	<b>Joshua</b> 4:14	<b>manner</b> 29:12
<b>income</b> 21:7	<b>jump</b> 11:6	<b>marked</b> 11:9
<b>individual</b> 8:17 11:21 12:25 22:8,14 26:12	<b>Justice</b> 4:19 7:4,6,10,14	<b>master's</b> 6:13,18
<b>individual's</b> 15:19	<b>K</b>	<b>match</b> 23:23
<b>individually</b> 16:2	<b>Kenneth</b> 20:4,10	<b>materials</b> 12:2,6 26:11
<b>individuals</b> 26:25	<b>L</b>	<b>matter</b> 4:15 16:18
<b>influence</b> 5:23	<b>late</b> 17:18	<b>means</b> 17:3 26:8
<b>information</b> 12:11,15, 17,19,22 13:14,16,19,24 15:15,23 17:3 18:12,19 19:1,8,12 22:20,22,23 23:11 24:8,24 25:3,18 26:10,16 27:7,19 28:2	<b>latest</b> 10:15	<b>meant</b> 18:15
<b>instructed</b> 23:7	<b>law</b> 8:14	<b>methodology</b> 19:16
<b>instruction</b> 26:21	<b>learn</b> 10:1	<b>methods</b> 16:21 21:18
<b>instructions</b> 19:2 23:12 24:5	<b>learned</b> 10:12	<b>Microsoft</b> 8:8
<b>interpret</b> 8:22	<b>legal</b> 8:5 9:14 27:9	<b>Misstates</b> 13:7
<b>investment</b> 22:5	<b>Lexis</b> 8:1	<b>moment</b> 11:10
<b>involvement</b> 12:1	<b>liability</b> 23:6,25 24:2 25:11	<b>month</b> 10:8
<b>IRS</b> 9:6 21:6	<b>licensing</b> 6:23	<b>months</b> 14:14,17,23 17:20 27:14
<b>isolates</b> 18:9	<b>lines</b> 15:22 24:7,10,13 25:1	<b>morning</b> 4:25
<b>itemized</b> 21:25 22:1	<b>list</b> 25:9	<b>multiplied</b> 21:8
<b>J</b>	<b>litigation</b> 7:11	<b>N</b>
<b>Jameson</b> 20:5,11	<b>located</b> 24:14,15	<b>needed</b> 5:13
<b>January</b> 11:25 17:19,24	<b>locations</b> 18:25	<b>negatively</b> 5:18
<b>Jersey</b> 6:12	<b>long</b> 7:5 14:11	<b>Nexis</b> 8:1
<b>Joanna</b> 4:3,10,11,14,22	<b>lot</b> 16:1	<b>nods</b> 5:16
	<b>M</b>	<b>November</b> 10:11,15
	<b>main</b> 17:6,9 23:10	<b>number</b> 23:3,4,8 25:9 28:19

Joanna Perez  
March 29, 2018

Index: numbers..relates

<b>numbers</b> 11:1 16:2,3 17:4 18:7 19:18 20:25 22:14 25:22 26:23	<b>piece</b> 22:20 <b>place</b> 19:11 <b>point</b> 5:11	<b>purchased</b> 26:12,25 27:1 <b>put</b> 16:6 23:3,5 26:15
<hr/> <b>O</b> <hr/>	<b>possibly</b> 10:15 <b>practical</b> 8:7 <b>prefer</b> 4:12 <b>prepare</b> 8:17 9:8 <b>prepared</b> 9:8 18:11 20:9 24:6 <b>preparer</b> 18:14 20:8,9 <b>preparers</b> 19:15,19,25 20:1,3,6 <b>preparing</b> 26:10 <b>presenter</b> 18:3 <b>prevent</b> 5:23 <b>prior</b> 5:6 12:1 13:7 <b>PROCEEDINGS</b> 4:1 <b>process</b> 15:20 16:10 <b>produced</b> 16:17 <b>product</b> 27:5,8 <b>products</b> 8:8 <b>professional</b> 6:22 <b>provide</b> 15:13 17:25 25:17 26:7 <b>provided</b> 12:11 13:15,17 17:7 21:9 26:4,11,16 28:4 <b>providing</b> 10:21 11:15 12:23 28:10 <b>public</b> 8:25 <b>pulled</b> 15:18 <b>pulling</b> 22:17,23 <b>purchase</b> 22:4	<hr/> <b>Q</b> <hr/> <b>QC</b> 12:18 13:11 24:9 <b>qualified</b> 20:22 22:23 <b>quality</b> 12:18,23 13:21 14:4,8,17,24 15:13 17:21 23:20,22 <b>question</b> 5:5,11,18 11:11 14:1 15:11 19:21 20:2 22:10 <b>questions</b> 11:7 28:13
<b>oath</b> 6:1 <b>Objection</b> 9:14 13:7 22:10 27:9,22 <b>obtain</b> 6:15 <b>occupation</b> 15:24 <b>Office</b> 8:8 <b>opportunity</b> 4:17 <b>opposed</b> 5:19 <b>order</b> 13:23 14:3 15:13 25:17 <b>organize</b> 18:19 <b>organizing</b> 24:3		<hr/> <b>R</b> <hr/> <b>range</b> 16:22 <b>rate</b> 20:21 21:5,8 25:24 29:2 <b>read</b> 8:19 <b>reads</b> 16:21 <b>ready</b> 27:19 <b>recall</b> 24:7,11 28:21 <b>receive</b> 7:23 8:13,19 <b>received</b> 6:12 8:5,11 9:3 14:5 19:10 21:5 25:15 <b>record</b> 4:9 5:3,17,20 10:10 <b>referring</b> 13:5 17:14 <b>refund</b> 15:24 <b>related</b> 7:24 12:6 18:20 22:24 <b>relates</b> 12:10
<hr/> <b>P</b> <hr/>		
<b>pages</b> 11:4,10 25:18 <b>paid</b> 26:18 <b>paralegal</b> 6:12,15 7:9, 20,25 28:3 <b>parentheses</b> 18:6 <b>part</b> 24:20 25:12 <b>parts</b> 19:17 <b>payers</b> 26:12 <b>PDF</b> 15:17 <b>pending</b> 5:12 <b>percentage</b> 21:6,8 <b>Perez</b> 4:3,10,12 5:22 28:16 <b>pertinent</b> 24:24 25:3		

Joanna Perez  
March 29, 2018

Index: relationship..tax

<b>relationship</b> 18:13		15:18 16:4,11,15 17:6,9,24 19:1 23:11,24 25:14
<b>relied</b> 25:17	<b>S</b>	
<b>remain</b> 5:15	<b>Schedule</b> 18:25 24:15,17,18	<b>start</b> 4:8 6:7 16:20
<b>remember</b> 8:2,12 10:8 25:1,5	<b>scope</b> 9:20 23:16 24:5 25:12	<b>starting</b> 24:9
<b>report</b> 15:1,5 24:8 25:11	<b>section</b> 21:7	<b>state</b> 4:16
<b>reporter</b> 5:3	<b>sense</b> 5:6,20 23:17	<b>States</b> 4:19,20
<b>reporting</b> 22:17,23	<b>set</b> 23:20	<b>stating</b> 4:8
<b>represent</b> 12:24	<b>shakes</b> 5:16	<b>statistics</b> 21:7
<b>represented</b> 15:5	<b>show</b> 16:7 25:8	<b>studies</b> 6:13,16
<b>requires</b> 6:4	<b>side</b> 23:4,5	<b>subject</b> 22:18
<b>research</b> 8:5	<b>similar</b> 4:24	<b>substance</b> 5:23
<b>responsible</b> 11:16 12:21	<b>Similarly</b> 5:17	<b>substantiated</b> 26:11,17
<b>return</b> 8:20,22 12:15,18,25 13:13,16,18 15:14,19,21 16:3,6 20:9 22:2,16,22 23:23,25 24:21 25:8 26:17	<b>sit</b> 26:6	<b>sum</b> 18:14 21:14
<b>returns</b> 8:17 9:9 13:4,5,6,10,24 14:3,19 18:11 19:11,18 21:25 22:6,8,14 23:15 25:15 26:25	<b>SL</b> 12:16	<b>summaries</b> 17:25
<b>review</b> 11:10 12:16 13:4,11 14:20 16:1 23:10 25:12 26:22	<b>solar</b> 18:8 19:3,10 20:22 21:3 22:3,4,5,24 24:15,18,19 25:25 26:12 27:1 28:20 29:1,3	<b>summarize</b> 17:10
<b>reviewed</b> 13:3 14:2 16:7,13 17:6 24:22 25:1,16	<b>sorted</b> 29:4,12	<b>summarizes</b> 20:20
<b>reviewing</b> 12:2,6	<b>sounds</b> 8:4	<b>summarizing</b> 9:17 11:12
<b>Richard</b> 20:5,11	<b>source</b> 12:24 13:24 25:16	<b>summary</b> 9:12,16,23 10:2,21 11:15 17:8,14,15 28:2,11
<b>row</b> 18:5 19:23,24	<b>specialist</b> 7:9,20,25 28:3	<b>sworn</b> 4:4 6:2 28:6
<b>rows</b> 20:4	<b>specific</b> 7:23 8:11 9:17 15:22 17:9 18:10,13,25 19:5 20:3 21:5 23:8	<b>T</b>
<b>rules</b> 4:25	<b>specifically</b> 7:11 21:6 22:16 24:7 25:2,5	<b>taking</b> 22:6 23:4
	<b>specifics</b> 14:22	<b>talk</b> 5:1 7:2 12:9
	<b>speculation</b> 27:23	<b>talking</b> 5:2 6:7
	<b>spreadsheet</b> 12:13,16,20,22,24 13:12,17,19	<b>task</b> 14:12,13,24 15:1 23:8 24:25 25:4 27:17
		<b>tasked</b> 11:19,23 12:6 13:21 17:17,25 18:19 23:16 26:15 27:14
		<b>tax</b> 4:19 7:4,6,21 8:13,17,20,22 9:9 12:15,17,

Joanna Perez  
March 29, 2018

Index: taxpayer's..years

25 13:4,5,6,10,13,16,18, 24 14:3,19 15:14,19,21 16:3,21 18:2,11,13 19:11,15,17,19 20:3,9, 16,20,21 21:1,5,8,18,24 22:2,6,8,14,16,23 23:4, 6,14,21,24,25 24:1,2,4, 10,20 25:11,15,22,24 26:12,17,18,20,25 27:2 29:2	<b>trainings</b> 8:10	<b>Westlaw</b> 8:1
<b>taxpayer's</b> 26:17	<b>treasury</b> 21:20,21,22 26:5,8	<b>Woodcliff</b> 6:11
<b>term</b> 18:16	<b>trial</b> 6:2 10:13 11:12,15 28:6	<b>work</b> 20:25 27:5,8
<b>terms</b> 19:8 22:15	<b>true</b> 21:11	<b>worked</b> 28:3
<b>terrible</b> 15:11	<b>truth</b> 6:5	<hr/> <b>Y</b> <hr/>
<b>testified</b> 4:5 27:13 28:7, 19 29:7	<b>truthfully</b> 5:24	<b>year</b> 6:15 10:3,5,7,10,16 16:21 20:20 21:1 25:23
<b>testifying</b> 5:24	<b>turn</b> 21:17 28:17	<b>years</b> 7:12,14 16:23 21:11,19
<b>testimony</b> 13:8 28:11,21	<b>TY</b> 20:16 21:19	
<b>Texas</b> 18:6,7	<b>type</b> 23:14	
<b>things</b> 5:1	<hr/> <b>U</b> <hr/>	
<b>time</b> 4:17 5:11 10:16 13:16 14:5 17:17 24:6 25:16	<b>uh-huh</b> 5:19	
<b>timeframes</b> 14:15	<b>understand</b> 5:7 6:1	
<b>title</b> 7:19	<b>understanding</b> 9:11,19 21:21	
<b>today</b> 5:24 16:15 17:15 26:6	<b>Understood</b> 5:14 23:13	
<b>told</b> 17:1,8	<b>United</b> 4:19,20	
<b>top</b> 8:3 18:17 19:6 25:2,5	<b>University</b> 6:14	
<b>total</b> 17:10 21:14 23:6,25 24:2 25:11	<b>usage</b> 21:21	
<b>totals</b> 29:11	<hr/> <b>V</b> <hr/>	
<b>track</b> 16:10	<b>verbal</b> 5:16	
<b>training</b> 7:23 8:5,7,11, 13,16,19 9:3	<b>verification</b> 26:24	
	<b>verify</b> 19:11	
	<hr/> <b>W</b> <hr/>	
	<b>walk</b> 15:19 17:2 20:25 25:22	
	<b>Washington</b> 6:14	
	<b>website</b> 21:6	