## United States Tax Court

WASHINGTON, D.C. 20217

PRESTON OLSEN & ELIZABETH OLSEN
P etitioner(s),

V.

Docket No. 26469-14 and 21247-16

COMMISSIONER OF INTERNAL REVENUE, Respondent.

## **SUBPOENA**

| To Ne                                   | eldon Johnson, c/   | o Nelson, Snuffer, Dahle                             | e & Poulsen, 108                            | 385 South State St, Sandy,         | UT 84070                 |
|---|---------------------|--|---|------------------------------------|--------------------------|
| YOU ARE HERE                            | BY COMMANI          | DED to appear before the                             | e United States T                           | ax Court                           |                          |
| *************************************** | (or the             | name and official title of a                         | person authorize                            | d to take depositions)             |                          |
| at10am                                  | on the              | week of the 21st                                     | d ay of                                     | Janaury<br>Month                   | 2020                     |
| Time                                    |                     | Date   |   | Month                              | Year                     |
| at5th F                                 | loor Courtroom a    | t the Fourth District Cou                            | ırt, 137 North Fi                           | reedom Boulevard, Provo,           | Utah 84601               |
| *                                       |                     | Place  | e   |                                    |                          |
| then and there to tes                   | stify on behalf of  |  | Petitioner                                  | ent in t                           | the above-entitled case. |
|   |                     | Petit  | ioner or Responde                           | ent<br>s' counsel, Paul W. Jones a | + 901 020 5101           |
|   |                     |  |   |                                    | ,                        |
| 801-859-1478 to co                      | onfirm a time to a  | rrive at the trial for your                          | r testimony at th                           | e trial. Your testimony wi         | ll concern your          |
| knowledge of lens                       | purchased by Pre    | ston Olsen from Rapowe                               | er-3, LLC and m                             | natters related to those lens      | S.                       |
|   |                     | Use rever  | se if necessary                             |                                    |                          |
| and not to depart wi                    | unout leave of the  | Court.   |   | TATES                              |                          |
|   |                     |  |   |                                    |                          |
| Date:                                   | 12/19/19            |  |   |                                    |                          |
| /s/ Paul W. Jones                       |                     |  | *   |                                    |                          |
| Counsel for Petitioner                  |                     |  | /s/ Stephanie A. Servoss Clerk of the Court |                                    |                          |
| Counsel                                 | TOT I CHILIONICI    |  |   | Clerk of the Co                    | urt                      |
|   |                     | RETURN   | ON SERVICE                                  |                                    |                          |
| The above-                              | named witness w     | as summoned on                                       |   | at                                 |                          |
| hy daliyaring a ages                    | of this on his area | - (1: )(1 ) 1:6 ::                                   | Da  | at                                 | Time                     |
| pursuant to Rule 148                    | of the Rules of     | o (nim)(ner) and, if a with Practice of the Tax Cour | ness for the petit<br>t.                    | ioner, by tendering fees an        | d mileage to (him)(her)  |
| Dated                                   |                     | Signed   |   |                                    |                          |
| Subscribed and swor                     | rn to before me th  | iis  | day of                                      |                                    | , 20                     |
|   |                     |  |   |                                    | [SEAL]                   |
|   |                     | Na   | ime   | Title                              |                          |