

1 A. Primarily bank statements from Belize Bank.

2 Q. In preparing their amended returns, did you discuss with
3 Mr. Quiel what was being included on those amended returns?

4 A. Yes, I did.

5 Q. Would that have included discussions about additional
6 income earned from the Belize account, those being added to
7 those amended returns?

09:23:08

8 A. Yes, it would.

9 Q. Did Mr. Quiel sign those amended returns?

10 A. Yes, he did.

09:23:20

11 Q. Did you review them with Mr. Quiel?

12 A. Yes, I did.

13 Q. Did those amended returns reflect the existence of a
14 foreign bank account on Schedule B as required?

15 A. Yes, it did.

09:23:32

16 Q. Did you discuss that reporting requirement with Mr. Quiel
17 at the time that you prepared those amended returns?

18 A. Yes.

19 Q. And those amended returns, do you recall how you filed
20 those with the IRS?

09:23:47

21 A. I prepared them and signed them, sent them to Mr. Quiel
22 for his signature, and he forwarded them on to the agent
23 assigned to the case.

24 Q. And those amended returns, did they include any income at
25 all whatsoever from the second account that Mr. Quiel had that

09:24:04