

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
	Date	DOC ID Link to File	Author	Dkt	Pg	Para	Statement	
1	8/5/2016	Notarized Form	Geberth				\$600 monthly to Faith Antonio. I plan to stop giving support to the above recipient as of 5/1/17.	
2								
3	9/30/2016	Email	Geberth				There was no payroll for 2015. Fired everyone and I didn't take a salary. Any money I took out I coded it to Opening Balance Equity. I went to working out of my house again and started the first of the year. No 1099's. I'm showing a profit and don't want to have to pay any taxes.	
4								
5	9/12/2018	E-Mail	Ramdial				Ashana: "Dan, Is the QuickBooks updated? We need it by Friday to complete the return. If the return if filed late (by Oct 15) there will be a penalty assessed."	
6								
7	9/14/2018	E-Mail	Geberth				Geberth: "Here is a spreadsheet. I will have some other answers shortly to things we discussed. Do I need to do sales tax on purchases for my personal taxes.	
8								
9								
10							Geberth: "Here is what we discussed.	
11							Intelleskin SH Draw	
12							Innisbrook: Advertising	
13							Affirm: SH Draw	
14							Robert Johnson: Car detail SH Draw	
15							Best Buy: SH Draw	
16							ID Tech: Online Course for Website	
17							Credit One Bank: SH Draw	
18							Pauls Hauls: SH Draw	
19							I believe most of this stuff is coded correctly"	
20								
21	11/26/2018	INTUIT	Ramdial	450			Makes edits in QuickBooks, including alleged forged checks. Coded to Shareholders Equity	
22								
23	8/25/2019	Email	Geberth				I am stressing out about my taxes that are due Sept. 15th. I'm afraid of what I am going to find when I start going through the books because of what happened last year. I have to pay the Corporate and federal income tax and when was the last time you actually had to pay any taxes at all. It's all cash for you and you pull more money out of this business than I do. I don't say or complain about it at all.	
24								
25								
26	11/11/2019	Email	Geberth				Plus I pay the taxes on all that money cause you haven't paid federal income taxes in years.	
27								
28							All you do is cost me money, complain, and complain about me. You would think that after all the money I spend on you and things I do for you and family I would get much better treatment. Boob job, dinners out, your teeth, vacation, paying for and fixing your families cars. I do a lot for you. Got your kids better jobs. I spent \$1700.00 on your son's transmission that I know wasn't paid back and it's not like I'm not asking for it back anyway.	
29							Well thank god for Trump because he has saved and made me more money. I have been able to pay down more of my debt. Well if we all had Medicare for all comment you made to me that day pissed me the fuck off. Stupid comment from and uninformed person that wouldn't be paying for it anyway. You get your news from FB and don't know shit about what is going on in politics. You'll vote for someone who promises all the free shit cause you are a taker and not a giver. You get free healthcare, disability checks, probably some other stuff like welfare or food stamps but I don't want to know. You also had help paying your rent for a while. You also get income tax money back.	
30								
31	11/12/2019	Audit Trail	Intuit		126-128		Geberth edits or alters entries in QuickBooks [11.13.19/ 4:07:03 PM PST]	
32								
33	11/13/2019	Intuit 3849	Geberth				Adds Faith Antonio as an employee in QuickBooks	
34								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
35	11/29/2019	INTUIT						
36								
37	12/22/2019	E-Mail	Geberth				My civil suit will be filed as soon as I get 2019 books done.	
38								
39	12/26/2019	Intuit Audit Trail		450	1735		aramdial@cohengrieb.com added account: Contract Labor	
40								
41	12/26/2019	Intuit Audit Trail		450	721-1735		aramdial@cohengrieb.com Edited Expenses in DGP's QuickBooks software	
42								
43	12/26/2019	E-Mail	Bernstein				Numeric Racing Tax Information Request: "I represent Numeric Racing's business. Can you please provide your social security for tax purposes for the year 2019. Thank you."	
44								
45	1/3/2020	E-Mail	Bernstein				Numeric Racing Tax Information Request: "Following Up"	
46								
47	1/6/2020	Voicemail	Bernstein				Hi, this is attorney "Jack" Bernstein. I'm calling on behalf of numeric racing trying to get your Social Security number so they can issue a 1099 for taxes. Give me a call back 727-209-7957	
48								
49	1/10/2020	RT-6	DGP				Florida Dept. of Revenue Employer's Quarterly Report: Gross wages paid this Quarter \$2,953.84 for Quarter Ending 12/31/2019 Davis Henry and Daniel Geberth listed on document as employees	
50								
51	1/15/2020	Pasco Co. Police Report	Duncan	20-00839			Dan said he paid her close to one thousand dollars a week, but could not provide an exact amount. She was not given a pay check, and he considered her to be an employee, but nothing he described was consistent with a person being employed. Faith had no set hours, no specific job description and her duties varied from paying bills to running errands. She was never given a W-2 or 1099 for tax purposes.	
52								
53	1/16/2020	IRS 941 for 2019					(1) Number of employees who received wages, tips, or other compensation for the pay period including Mar. 12 (Q1), June 12 (Q2), Sept 12 (Q3), Dec 12 (Q4): 2 employees	
54							(2) Wages, tips, and other compensation: \$2,953.84	
55								
56	2/3/2020	Mail	Ramdial				2018 and 2019 1099-MISC forms with no social security number listed	
57							2018: (7) Nonemployee Compensation \$65,484.56	
58							2019: (7) Nonemployee Compensation \$75,935.42	
59								
60	2/19/2020	DGP Gen Ledger	INT3849				Bill: Cohen & Grieb: Tax Return \$1,140.00	
61								
62	2/19/2020	DGP Gen Ledger	INT3849				Bill: Cohen & Grieb: Tax Return \$845.00	
63								
64	3/26/2020	Mail	Ramdial				2017 1099-MISC form with social security number (possibly obtained by PI?)	
65							2017: (7) Nonemployee Compensation \$83,397.98	
66								
67	3/27/2020	DGP Gen Ledger	INT3849				Derek Bernstein: Civil Suit against Faith Antonio \$3,500.00	
68								
69	3/27/2020	Audit Trail	INTUIT		58-59		Vendor: Forged Checks is added to QuickBooks and checks recorded under the newly created category	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
70								
71	4/1/2020	Letter	Antonio				Demand letter to Geberth to provide proof or to send corrected 1099's	
72								
73	4/5/2020	PPP Application	Geberth				Average Monthly Payroll: \$6833.33	
74							* 2.5 + EIDL: \$17,083.25	
75							Number of Employees: 2	
76							Purpose of Loan: Payroll, Lease, Utilities, Business Related Expenses	
77							Certifications:	
78							The Applicant was in operation on February 15, 2020 and had employees for whom it paid salaries and payroll taxes or paid independent contractors, as reported on Form(s) 1099-MISC	
79							The Funds will be used to retain workers and maintain payroll or make mortgage interest payments, lease payments, and utility payments, as specified under the PPP Rule	
80							I further certify that the information provided in this application and the information provided in all supporting documents and forms is true and accurate in all material aspects.	
81							***For purposes of calculating "Average Monthly Payroll", most applicants will use the average monthly payroll for 2019***	
82								
83	4/15/2020	DGP Syn 8642	Statement		#####		PPP LOAN PROCEEDS: \$17,083.25	
84								
85	4/21/2020	DGP Gen Ledger	INT3849	L7490			Expense: ProSource of Tampa: Bonus Room Carpet (Black Gold Loop) Shareholders Distributions	
86								
87							Sixth Judicial Circuit Court of Pinellas County Injunction Hearing	
88	4/22/2020	Transcript	Geberth	INJ	81-82		Q: Have you ever reported what you paid her to the IRS?	
89							Geberth: Yes, I did.	
90							Q: Well, are they paychecks?	
91							Geberth: Yes, they are paychecks?	
92							Q: And did you report those to the IRS?	
93							Geberth: She was doing my accounting.	
94							Q: Okay. Did you report them?	
95							Geberth: I reported them to the IRS.	
96							Q: What supporting documents do you have?	
97							Geberth: I have 1090 ---	
98								
99	5/6/2020	DGP Gen Ledger	INT3849				Withdrawal: Daniel A. Geberth: \$10,000.00 Shareholders Distributions	
100								
101	5/8/2020	DGP Gen Ledger	INT3849	L7373			Deposit: Equity Line of Credit for Building Purchase: \$415,000.00	
102								
103	5/11/2020	W/I Transcript	IRS				(Antonio) No 1099-MISC for year 2017	
104								
105	5/15/2020	DGP Gen Ledger	INT3849				Bill: Cohen & Grieb: Tax Return \$250.00	
106								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
107	5/15/2020	DGP Gen Ledger	INT3849				Bill: Cohen & Grieb: Tax Return \$3050.00	
108								
109	5/16/2020	DGP Gen Ledger	INT3849				Wtr Tampa - DANIEL A GEBERTH-83001-31099530136 813-2651234 Took Employee & Customers out	
110							FRIENDS AND NOW WIFE (SHARON GEBERTH)	
111	5/19/2020	DGP Gen Ledger	INT3849				Van Steel (Dans Personal Corvette): Dans House Windows \$15,000.00 Shareholders Distributions	
112								
113	5/19/2020	DGP Gen Ledger	INT3849				TRANSFER DEBIT TRANSFER TO DEPOSIT ACCOUNT 01004888218 \$10,000.00 Shareholders Distributions	
114								
115	5/26/2020	DGP Gen Ledger	INT3849				Wtr Tampa - DANIEL A GEBERTH-83001-5950703038 11021 33607 Employee & Customers out	
116								
117	5/19/2020	Public Record					Notice of Commencement: 15328 Black Gold Loop: Remove & replace 26 hurricane impact windows, size for size Shane Stephens (White Hat Windows)	
118								
119	6/1/2020	DGP Syn 8642	Statement		#####		Deposit: \$60,000.00	
120								
121	6/8/2020	E-Mail	Bernstein				2016 1099-MISC form with social security number forwarded as attachment to Brendan Riley Esq	
122							2016: (7) Nonemployee Compensation \$53,149.42	
123								
124	6/12/2020	Pinellas Sheriff's Report	20-138425				"On 6/12/2020 at 1402 hours I received an email from Daniel regarding proof that he filed his 2018 tax returns six months late due to cleaning up his accounting due to Faith. It cost Daniel another \$1,200.00. I have attached the email to this report."	
125								
126	6/17/2020	DGP Syn 8642	Statement		#####		SBAD TREAS \$149,900.00	
127								
128	6/18/2020	DGP Syn 8642	Statement		#####		FUNDS TRANSFER TO DEP 2547 \$160,000.00	
129								
130	6/23/2020	DGP Gen Ledger	INT3849				Expense: Daniel A. Geberth: Investment Money \$5,000.00 Shareholders Distributions	
131								
132	6/24/2020	DGP Gen Ledger	INT3849	L17153			Bill: Cohen & Grieb: Tax Returns \$525.00	
133								
134	6/23/2020						Expense: Daniel A. Geberth: Withdrawal \$5,000.00 Shareholders Distributions	
135								
136	7/1/2020	Form	Antonio				Information Referral to IRS	
137								
138	7/1/2020	Mail	SSA				ANTONIO -Work Activity Report and Disability Determination	
139					3A		Please tell us about your work since the DATE shown in the identification section, beginning with your most recent employer.	
140							Current or Most Recent Employer's Name: DGP PRODUCTS INC	
141							Mailing Address: 15328 Black Gold Loop, Odessa FL 33556	
142							Date Work Started: __/__/2015	
143							Attach copies of all your pay stubs from this employer....	

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	A	B	C	D	E	F	G	H
144								
145	7/2/2020	DGP Gen Ledger	INT3849				Expense: Daniel A. Geberth: Aspen Rent Money \$1,750.00 Shareholders Distributions	
146								
147	7/3/2020	DGP Gen Ledger	INT3849				Employee Loan: Davis Henry: \$5,000.00 Uncategorized Expense A2A TRSF CREDIT TERMINAL 401637 VISA TRANSFER CASH APP*CASH OUT TRAN DATE 07-03-20 XXXXXXXXXXXXX0144	
148								
149	7/6/2020	DGP Gen Ledger	INT3849					
150								
151	7/7/2020	DGP Gen Ledger	INT3849				Daniel A. Geberth: TRANSFER DEBIT TRANSFER TO DEPOSIT ACCOUNT 01015162397 \$5,000.00 Shareholders Distributions	
152								
153	7/20/2020	DGP Gen Ledger	INT3849				Expense: Solomon Law Firm Civil Suit \$5,000.00	
154								
155	7/24/2020	DGP Gen Ledger	INT3849				Expense: TRANSFER DEBIT TRANSFER TO DEPOSIT ACCOUNT 01004888218 \$5,000.00 Shareholders Distributions	
156								
157	7/31/2020		Antonio				Responded to SSA with Disability Determination Packet and evidence of fraud	
158								
159	8/6/2020	Synovus	Statement				Synovus 8642 Closed	
160								
161	8/8/2020	DGP Gen Ledger	INT3849				White Hat Windows: (Memo) 15328 Black Gold Loop	
162								
163	8/17/2020	DGP Gen Ledger	INT3849	L12798			Deposit: SBA Loan: \$149,900.00	
164								
165	8/19/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group	
166								
167	8/19/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group	
168								
169	8/26/2020	DGP Gen Ledger	INT3849	L			Expense: Deposit to Reeves Porsche \$50,000.00	
170								
171	9/4/2020	DGP Gen Ledger	INT3849				Withdrawal: Daniel A. Geberth: \$5,000.00 Shareholders Distributions	
172								
173	9/11/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$5,000.00	
174								
175	9/25/2020	DGP Gen Ledger	INT3849				Bill 111164: Solomon Law Group: Civil Suit \$5,000.00	
176			NOTE				Solomon Law Group Bills Entered But Not Expensed?	
177								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
178	9/17/2020	Antonio's W/1 Transcript	IRS				Tax Period 2015: No record of return filed	
179							Tax Period 2016: No forms from DGP appear	
180							Tax Period 2017: 1099-MISC for year 2017 \$83,397.98	
181							Tax Period 2018: No forms from DGP appear	
182							Tax Period 2019: No forms from DGP appear	
183								
184	9/25/2020	DGP Gen Ledger	INT3849				Withdrawal: Daniel A. Geberth TRANSFER DEBIT TRANSFER TO DEPOSIT ACCOUNT 01015162397: \$2,500.00 Shareholders Distributions	
185								
186	10/7/2020	DGP Gen Ledger	INT3849				Withdrawal: Daniel A. Geberth TRANSFER DEBIT TRANSFER TO DEPOSIT ACCOUNT 01015162397: \$5,000.00 Shareholders Distributions	
187								
188	10/15/2020	Bkr. Complaint	Solomon	1			(10) In January 2015, Debtor began employment with DGP as a full-time employee in a management position.	
189					28		During Debtor's employment with DGP, Debtor made a series of ATM withdrawals from the Synovus Bank Account, without any authorization or justification. A partial inventory of unauthorized ATM withdrawals made by Debtor is attached hereto as Exhibit "D".	
190						fn 4	In 2017, at Debtor's request and with limited authorization from DGP, Debtor began to pay herself in cash for her services. To the extent that these ATM withdrawals were equal to Debtor's regular and established wage compensation, these authorized withdrawals have been excluded from the accounting of wrongful charges in Exhibit "D"	
191						29	On November 12, 2019 and November 13, 2019, after termination of Debtor's employment with DGP, Debtor made two more wrongful ATM withdrawals before DGP cut-off Debtor's access to DGP's accounts.	
192						30	Debtor wrongfully withdrew at least the sum of \$29,380.00 from DGP's Synovus Bank Account.	
193								
194			NOTE				Contradicting Demand Letter	
195								
196	10/19/2020	DGP Gen Ledger	INT3849				Bill 111164: Solomon Law Group: Civil Suit \$2,666.75	
197								
198	10/19/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$2,333.25	
199								
200								
201	11/1/2020	Form	Antonio				Information Referral to IRS	
202								
203	11/3/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$3,624.04	
204								
205	11/3/2020	DGP Gen Ledger	INT3849				Check: 3022 Solomon Law Group \$1,375.96	
206								
207	11/13/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$1,375.96	
208								
209	11/13/2020	DGP Gen Ledger	INT3849				Check: 3025 Solomon Law Group \$1,375.96	
210								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
211	11/13/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$3,624.04	
212								
213	11/20/2020	DGP Gen Ledger	INT3849				Expense: Solomon Law Firm Civil Suit \$3,500.00	
214								
215	11/30/2020	Doc	Solomon				DGP's FIRST REQUEST FOR PRODUCTION TO ANTONIO	
216							(14) All documents concerning or reflecting money or funds withdrawn (regardless of the reason) by Defendant from Plaintiff's account(s) since June 1, 2014	
217							(15) All documents concerning or reflecting money or funds transferred (regardless of the reason) by Defendant from Plaintiff's account(s) since June 1, 2014	
218							(16) All federal income tax filings by Defendant or on Defendant's behalf since January 1, 2014	
219							(17) All IRS forms (including without limitation W-2's and 1099's) and all other reports or records of any salary, wages, or other compensation, income, or benefits of any and every kind received by Defendant since January 1, 2014	
220							(18) All documents concerning or reflecting Defendant's receipt of money, income or other compensation of any kind from any source, whether or not the same is taxable, since June 1, 2014	
221							(19) All bank statements concerning or reflecting transactions since June 1, 2014 in any account(s) maintained at any financial institution (regardless of whether or not the account has been closed) held in Defendant's name individually)	
222							<i>No Notice on Record - Antonio's attorneys, Trustee does not question why DGP is asking for its own records if it had employed Antonio - Overbroad Request for a Corporation</i>	
223	11/30/2020	Doc	Solomon				DGP's FIRST REQUEST FOR INTERROGATORIES	
224							(3) Please identify with specificity and describe in detail the purpose of or for each and every disbursement that Defendant made, effectuated, or facilitated from any of Plaintiff's account(s) that represented a payment for or on account of something other than Defendant's salary.	
225							<i>No Notice on Record - Antonio's attorneys, Trustee does not question why DGP is asking for its own records if it had employed Antonio - Overbroad Request for a Corporation - CPM demands Antonio to revise under oath at the July 21, 2021 about expenses that are not mine that I am being accused of theft. Especially my bank accounts, why would any Corporation need ALL of my bank accounts and all of my credit card accounts? See Doc 193-3</i>	
226								
227	12/8/2020	DGP Gen Ledger	INT3849				Withdrawal: Daniel A. Geberth: \$5,000.00 Shareholders Distributions	
228								
229	12/9/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$1,375.96	
230								
231	12/9/2020	DGP Gen Ledger	INT3849				Check: 3029 Solomon Law Group \$1,375.96	
232								
233	12/9/2020	DGP Gen Ledger	INT3849				Bill: Solomon Law Group: Civil Suit \$6,124.04	
234							<i>DID DANIEL GEBERTH PAY OFF HERENDEEN, CPM, COURT OFFICIALS TO IGNORE FRAUDS THEY ARE SUPPOSED TO REFER FOR INVESTIGATION?</i>	
235	11/18/2020	Transcript	341 Meeting	268			Transcript of 341 Meetings filed by Thompson in the Adversary Proceeding on 9/2/21	
236							<u>APPEARANCES BY CHRISTINE HERENDEEN, STEVEN PRALLE, ALLISON THOMPSON</u>	
237								
238					7		Herendeen: Is a copy of your last -- oh, you know what, let me see. What I have regarding taxes in this case is an IRS Verification Statement that states the IRS does not have a tax return for 2018 or 2019. So you did not file a tax return for '18 or '19?	
239							Antonio: That's correct.	
240							Herendeen: And why were those not filed?	


DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
241							Antonio: I collect Social Security Disability.	
242							Herendeen: So in 2018 and 2019, the only income was Social Security?	
243							Antonio: That's correct.	
244							Herendeen: Okay. So there would be no reason to file then?	
245							Antonio: No.	
246							Herendeen: When was the last year that a tax return was filed?	
247							Antonio: I believe it was 2013.	
248							***	
249							Thompson: Was it the lawsuit that prompted you to file bankruptcy?	
250							Antonio: No.	
251							Thompson: And when I refer to "lawsuit," I'm referring to DPG Products, Inc. versus Faith Elyzabeth Antonio. It's a Pasco County case, Case No. 20-CA-000889. Ms. Antonio, what time period did you work for Numeric Racing?	
252							Antonio: I was never employed by Numeric Racing.	
253							Thompson: What do you mean you were never employed by Numeric Racing?	
254							Antonio: Excuse me?	
255							Thompson: What do you mean you weren't employed there?	
256							Antonio: I was never employed by Numeric Racing.	
257							Thompson: I'm sorry?	
258							Antonio: I was never employed by Numeric Racing. I never received an income from Numeric Racing. I never had a W-9, W-4, W-2, no contracts, no invoices, anything related to Numeric Racing.	
259							Thompson: Okay. But you acknowledge that you did receive money from Numeric Racing; correct?	
260							Antonio: No, I don't. I received money from my ex-boyfriend Daniel Geberth.	
261								
262							MS. THOMPSON: All right. For time purposes, I'll go ahead and turn it back over to you, Ms. Herendeen.	
263								
264							BY MR. PRALLE:	
265							Q When is the last time you worked?	
266							Antonio: The last time I worked was for Homeowners Choice in 2012.	
267							MR. PRALLE: Let's see. Madam Trustee, we have no further questions for time, in consideration of the time constraints. We will look forward to further examination on a continued date which you set for us.	
268								
269	12/10/2020	Proof of Claim	Solomon				PROOF OF CLAIM (7-1)	
270							(5) Do you know if anyone else has filed a proof of claim for this claim? No	
271							(7) How much is the claim? \$172,327.60	
272							(8) What is the basis of the claim? Embezzlement/Theft	
273							Part 3: A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.	
274							I am the creditor's attorney or authorized agent.	
275							I understand that as an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.	
276							I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.	
277							I declare under penalty of perjury that the foregoing is true and correct.	
278							Executed on date 12/10/2020 Stanford R. Solomon	
279							<i>Amount Would Be Inclusive of ATM Withdrawals Listed on Exhibit D of Complaint</i>	
280								

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281		Handbook for Chapter 7 Trustees	NOTES		97		A trustee shall retain a debtor's tax returns in the appropriate section (e.g., the financial section) of the case file, either paper or electronic, from the date received until the tax returns are no longer necessary to either prepare for the meeting of creditors, to aid the trustee in the administration of the case, or to support any litigation in the case.	
282							<u>The trustee must refer each of the following matters to the United States Trustee for further investigation and action as appropriate. The trustee may be asked to provide additional assistance to help the United States Trustee pursue the matter, including further inquiry at the meeting of creditors and collecting requested documents from the debtor. 28 U.S.C. § 586.</u>	
283								
284	12/30/2020	DGP Gen Ledger	INT3849				Withdrawal: Daniel A. Geberth: \$5,000.00 Shareholders Distributions	
285							<i>DID DANIEL GEBERTH PAY OFF HERENDEEN, CPM, COURT OFFICIALS TO IGNORE FRAUDS THEY ARE SUPPOSED TO REFER FOR INVESTIGATION?</i>	
286								
287	3/4/2020	Resp to Prod	Solomon				(3) Plaintiff's payroll records from January 1, 2015 to December 31, 2019 including all paycheck reports, W2s, 1099s, timesheets, and Florida Department of Revenue unemployment reports.	
288							Response: DGP objects to this Request on the grounds that it is unconscionably overbroad and unduly burdensome, and neither relevant nor likely to lead to the discovery of admissible evidence. Notwithstanding said objection, DGP will provide the requested information as it relates to Faith Elyzabeth Antonio ("Defendant").	
289							(4) Plaintiff's full and complete tax returns, including all schedules, addenda and amendments thereto, from the years 2014 to 2019.	
290							Response: DGP objects to this Request on the grounds that it is unconscionably overbroad and unduly burdensome, and neither relevant nor likely to lead to the discovery of admissible evidence.	
291								
292	3/3/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
293								
294	3/17/2021	Motion	Solomon	61			(7) On October 7, 2020, Plaintiff filed an Amended Complaint for civil theft, conversion, and unjust enrichment based on information gathered as of August 2020. This included additional evidence that Antonio was an employee (specifically a manager) of Plaintiff. This evidence does not include the 1099s prepared by Plaintiff's accountant.	
295					8		Third, prior allegations of theft made by Geberth against former employees have no relevance to this case. Antonio was not mentioned in these reports as an employee because she was presumably not involved in or a witness to the prior theft. Antonio was not paid as an employee during 2015, and that is the reason that Antonio never received a 1099 for work performed in 2015.	
296								
297	3/22/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
298								
299	3/23/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
300								
301	3/24/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
302								
303	3/25/2021	Amended Resp	Thompson				(3) Plaintiff's payroll records from January 1, 2015 to December 31, 2019 including all paycheck reports, W2s, 1099s, timesheets, and Florida Department of Revenue unemployment reports.	
304							Response: DGP objects to this Request on the grounds that it is unconscionably overbroad and unduly burdensome, and neither relevant nor likely to lead to the discovery of admissible evidence. Notwithstanding said objection, DGP will provide 1099s for Faith Elyzabeth Antonio for 2017 to 2019.	
305							(4) Plaintiff's full and complete tax returns, including all schedules, addenda and amendments thereto, from the years 2014 to 2019.	
306							Response: DGP objects to this Request on the grounds that it is unconscionably overbroad and unduly burdensome, and neither relevant nor likely to lead to the discovery of admissible evidence.	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

307	A	B	C	D	E	F	G	H																																																																																																			
308	3/25/2021	FILE	Solomon	DGP's Doc Prod in Response to Def's 1st RFP (3) 1099s Payroll Records (2015-2019 and IRS Form 1096 Nonsubmittable Annual Summary and Transmittal of U.S. Information Returns 2017: Total amount reported with this form 1096, \$83,397.98																																																																																																							
309																																																																																																											
310	4/20/2021	E-Mail	Antonio																																																																																																								
311				<div style="border: 1px solid #ccc; padding: 5px;"> <p>F Faith Antonio <faithantonio.legal@gmail.com> to Allison ▾ Apr 20, 2021, 3:58 PM ☆</p> <p>Please see attached, as requested.</p> <p>Also, please confirm with your client that the check written for and alleged as forged for Zeigler Transmission is his handwriting.</p> <p>Thank you</p> <p style="text-align: center;">***</p> </div>																																																																																																							
312				 <p style="font-size: small;">Date 07-18-2019 Sequence 5066208080 Serial 092 TR 61100606</p>																																																																																																							
313	4/23/2021	E-Mail	Thompson																																																																																																								
314				<div style="border: 1px solid #ccc; padding: 5px;"> <p>A Allison Thompson <athompson@solomonlaw.com> to me ▾ Apr 23, 2021, 2:55 PM ☆ ☺</p> <p>Thank you.</p> <p>The check does appear written by Mr. Gebert. I will ensure that this is not included going forward.</p> <p style="text-align: center;">***</p> <div style="background-color: #003366; color: white; padding: 2px; text-align: center; margin: 5px 0;">THE SOLOMON LAW GROUP, P.A.</div> <p>Allison Thompson </p> </div>																																																																																																							
315																																																																																																											
316				<table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th></th> <th>B</th> <th>C</th> <th>E</th> <th>F</th> <th>G</th> <th>H</th> <th>M</th> <th>V</th> <th>X</th> <th>Y</th> </tr> </thead> <tbody> <tr> <td>1</td> <td colspan="10" style="text-align: center;">Numeric Racing</td> </tr> <tr> <td>2</td> <td colspan="10" style="text-align: center;">General Ledger</td> </tr> <tr> <td>3</td> <td colspan="10" style="text-align: center;">January 2019 - December 2020</td> </tr> <tr> <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>5</td> <th>Date</th> <th>Transaction Type</th> <th>Name</th> <th>Memo/Description</th> <th>Split</th> <th>Amount</th> <th>Last Modified</th> <th>Account</th> <th>Last Modified By</th> <th>Create Date</th> </tr> <tr> <td>15720</td> <td>07/18/2019</td> <td>Expense</td> <td>Amazon</td> <td>AMZN MKTP US*WHDVMSAMZN.COM/BILL WA</td> <td>American Express Charge Card</td> <td>27.33</td> <td>12/26/2019 12:24:23 PM</td> <td>Contract Labor</td> <td>siemidal@cohengreb.com</td> <td>10/08/2019 12:45:34 PM</td> </tr> <tr> <td>15721</td> <td>07/18/2019</td> <td>Expense</td> <td>Zeigler Transmission</td> <td>EPF INCLEARING CHECK</td> <td>Synovus Bank</td> <td>1,730.00</td> <td>12/29/2019 09:35:49 PM</td> <td>Contract Labor</td> <td>Numeric Racing</td> <td>10/07/2019 10:54:12 AM</td> </tr> <tr> <td>15722</td> <td>07/18/2019</td> <td>Expense</td> <td>Faith Antonio</td> <td>ATM WITHDRAWAL CASH WITHDRAWAL TERMINAL T165N168 32845</td> <td>Synovus Bank</td> <td>600.00</td> <td>12/26/2019 12:06:18 PM</td> <td>Contract Labor</td> <td>siemidal@cohengreb.com</td> <td>10/07/2019 10:19:12 AM</td> </tr> </tbody> </table>					B	C	E	F	G	H	M	V	X	Y	1	Numeric Racing										2	General Ledger										3	January 2019 - December 2020										4											5	Date	Transaction Type	Name	Memo/Description	Split	Amount	Last Modified	Account	Last Modified By	Create Date	15720	07/18/2019	Expense	Amazon	AMZN MKTP US*WHDVMSAMZN.COM/BILL WA	American Express Charge Card	27.33	12/26/2019 12:24:23 PM	Contract Labor	siemidal@cohengreb.com	10/08/2019 12:45:34 PM	15721	07/18/2019	Expense	Zeigler Transmission	EPF INCLEARING CHECK	Synovus Bank	1,730.00	12/29/2019 09:35:49 PM	Contract Labor	Numeric Racing	10/07/2019 10:54:12 AM	15722	07/18/2019	Expense	Faith Antonio	ATM WITHDRAWAL CASH WITHDRAWAL TERMINAL T165N168 32845	Synovus Bank	600.00	12/26/2019 12:06:18 PM	Contract Labor	siemidal@cohengreb.com	10/07/2019 10:19:12 AM	
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DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
318	4/26/2021	E-Mail	Thompson				<p>F Faith Antonio <faithantonio.legal@gmail.com> to Allison Thank you for confirmation.</p> <p>On March 26th, we had a discussion about the 1099's:</p> <p>"The 1099s from 2017-2019, were already verified by Pasco Sheriff and the IRS as fraudulent. Those forms aren't given to employees, as you know"</p> <p>But they were provided with your Amended Response to Defendant's Request for Production of Documents. It says quite clearly that 2017 1099 was rejected. You admitted to my attorney that your client never gave me a 1099. This was his attempt to transfer a tax liability.</p> <p>In addition, you never served via email or mailed me your filing for your objection to my motion for leave in reference to my affirmative defenses as certified under penalty of perjury. Thankfully on Sunday, I checked the docket for this.</p> <p>The Professional Code of Conduct has a thorough list of Rules and Regulations....</p> <p>I hope you have a great weekend.</p> <p>***</p> <p>A Allison Thompson <athompson@solomonlaw.com> to me Good Morning Ms. Antonio,</p> <p>You asked in your Request for Production #3- Plaintiff's payroll records from January 1, 2016 to December 31, 2019 including all paycheck reports, W2s, 1099s, timesheets, and Florida Department of Revenue unemployment reports.</p> <p>In response- we provide to you the 1099s that were available. These are the only documents that are available from the specific request.</p> <p>The communication that I have record of on 3/25 was when I send to you the Amended Response to Request for Production.</p> <p style="text-align: right;">Show side p</p> <p style="text-align: center;">THE SOLOMON LAW GROUP, P.A.</p>	
319								
320	5/3/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
321								
322	5/7/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
323								
324	5/10/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
325								
326	5/20/2021	Motion	Thompson	101			Motion to Obtain Credit Report of Faith Elyzabeth Antonio	
327					5		The Forensic Accountant requires a credit check of Debtor to complete its forensic report and further investigate Debtor for instances of fraud.	
328					6		The Forensic Accountant has reason to believe that Debtor may have applied for loans recognizing DGP as her employer.	
329					7		The Forensic Accountant further has reason to believe that Debtor may have used an inflated income in loan applications based on the money she misappropriated from DGP.	
330					8		The Forensic Accountant has reason to believe that Debtor may have assets not identified in her bankruptcy schedule.	
331								
332	5/26/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
333								
334	5/26/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
335								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
336	5/28/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
337								
338	5/28/2021	Motion	Antonio	113			Objection to Motion to Obtain Credit Report of Faith Elyzabeth Antonio	
339								
340	6/2/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
341								
342	6/3/2021	Motion	Thompson	Bkr 78			RESPONSE IN OBJECTION TO DEBTORS OBJ TO PROOF OF CLAIM	
343						7	On January 5, 2021, DGP filed its Proof of Claim [7-1] (the "DGP Claim") in the amount of \$172,327.60. The DGP Claim clearly notes in Part 2 that the amount is subject to upward modification based on continued investigation and discovery; thus, indicating that the amount was not finalized.	
344								
345	6/3/2021	Resp Obj Credit Report	Thompson	115	4		DGP has a legitimate purpose for obtaining Debtor's credit report. DGP has a legitimate business need for the credit report and a legitimate litigation need for the credit report because it is investigating fraud and embezzlement of DGP property by Debtor. The credit report would uncover all credit card accounts, loan accounts, bank accounts, and merchant accounts held by Debtor and not identified by her in her bankruptcy schedules to allow DGP to trace Debtor's funds, determine undisclosed assets and allow Forensic Accountant to prepare a complete forensic evaluation regarding theft or embezzlement by Debtor.	
346								
347	6/8/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
348								
349	6/18/2021	Syn ACH to Kanter	DGP				\$4500.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
350								
351	6/21/2021	Syn ACH to Kanter	DGP				\$4500.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
352								
353	6/28/2021	Hearing	Adv				APPEARANCES: Faith Antonio, Nicole Peair, Brad Kanter, Christine Herendeen, Victoria Cruz-Garcia	
354								
355	6/29/2021	Order		122			Order Granting Motion to Obtain Credit Report of Faith Elyzabeth Antonio	
356								
357	7/1/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
358								
359	7/1/2021	Motion	Antonio				DEFENDANTS AMENDED MOTION FOR SUMMARY JUDGMENT	
360						8	Geberth has admitted in the Injunction Court Action that he didn't have a vendor or employment contract with Ms. Antonio (JN, Pg. 80, Ln 14-25).	
361						9	In September 2016, Geberth had a discussion via email with Ashana Ramdial and admits there were no 1099's, he fired his employees in the beginning of 2015, moved his business into his home starting January 2016, and passed personal expenses through Shareholders Equity. (Ex. 2-A)	
362						10	Plaintiff admitted that Miss Antonio was not paid as an employee in 2015 (D.E. 61, Pg. 8). Plaintiff also admits there are no employment records for Miss Antonio and provides the 2016-2019 1099-MISC forms to Miss Antonio as their proof of wages (Ex. 2-E). This was reflected upon Plaintiff's Amended Response to Defendant's First Request for Production of Documents (Ex. 2-F).	
363						12	Between November 2019 and February 2020, Plaintiff changed the records in its QuickBooks by listing all the transactions and atm withdrawals listed in its Complaint QuickBooks by listing all the transactions and atm withdrawals listed in its Complaint under Contract Labor, changing the description to "Faith's Embezzlement" (Ex. 2-G).	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
364						17	The 2018 1099-MISC lists an amount of \$75,935.42 in the column titled Nonemployee compensation and did not contain Ms. Antonio's social security number (Ex. 3-B). On the Numeric Racing General Ledger for January through December 2018, the total amount of \$76,128.33 in the category "Contract Labor" consists of the transactions and ATM withdrawals listed in the Complaint (Ex. 3-C). The total on the 2018 1099-MISC is consistent with the total amount of \$76,128.33 that is listed under Contract Labor in Numeric Racing's Profit and Loss Statement for June 2014 – November 2019 (Ex. 3-F) and represents the amount listed on the 2018 1099-MISC sent to Miss Antonio.	
365						18	The 2019 1099-MISC lists an amount of \$65,484.56 in the column titled Nonemployee compensation and did not contain Ms. Antonio's social security number (Ex. 3-D). On the Numeric Racing General Ledger for January through December 2019, the total amount of \$65,612.96 consists of the transactions and ATM withdrawals that Plaintiff amount of \$65,612.96 consists of the transactions and ATM withdrawals that Plaintiff alleges as unauthorized by the Defendant (Ex. 3-E). The total on the 2019 1099-MISC is consistent with the total amount of \$65,612.96 that is listed under Contract Labor in Numeric Racing's Profit and Loss Statement for June 2014 – November 2019 (Ex. 3-F) and represents the amount listed on the 2019 1099-MISC sent to Miss Antonio.	
366						19	DGP sent a 1099-MISC form for year 2017 to Faith Antonio, with envelope dating March 26, 2020 (Ex. 4-A).	
367						20	The 2017 1099-MISC lists an amount of \$83,397.98 in the column titled Nonemployee compensation (Ex. 4-C) and contained Miss Antonio's social security number that was not provided to Plaintiff. On the Numeric Racing General Ledger for January through December 2017, the total amount of \$84,266.96 consists of the transactions and ATM withdrawals that Plaintiff alleges as unauthorized by the Defendant (Ex. 4-D). This total on the 2017 1099 is consistent with the total amount of \$84,266.96 that is listed under Contract Labor in Numeric Racing's Profit and Loss Statement for June 2014 – November 2019 (Ex. 3-F) and represents the amount listed on the 2017 1099-MISC sent to Miss Antonio.	
368						21	DGP attempted to transmit the 2017 1099-MISC form, dated March 23, 2020, to the Internal Revenue Service using IRS form 1096. This was returned as nonsubmittable (Ex. 4-B).	
369						22	On June 8, 2020, Plaintiff's former attorney, Derek Bernstein emailed Miss Antonio's former attorney and asked him to forward Miss Antonio a 1099-MISC for year 2016 (Ex. 5-A).	
370						23	This 1099-MISC lists an amount of \$53,149.42 in the column titled nonemployee compensation and contains Miss Antonio's social security number (Ex. 5-B). The amounts listed in Plaintiff's Complaint, under 2016 Synovus (\$11,619.57) (Compl. Ex. B), 2016 American Express (\$13,833.16) (Compl. Ex. C), and ATM withdrawals (\$25,100.00) (Compl. Ex. D), 2016 "Forged" checks (\$3,550.00) (Compl. Ex. E) which totals \$54,102.73 represents the amount listed on the 2016 1099-MISC sent to Miss Antonio.	
371						26	Plaintiff contacted the Social Security Administration ("SSA") claiming that Ms. Antonio had worked since January 2015, which triggered a work history request sent to Ms. Antonio in July 2020 (Ex. 5-C). The SSA concluded with the evidence provided that Miss Antonio had not engaged in any substantial gainful activities and determined Plaintiff's claim was unfounded and her disability was continuing (Ex. 5-D).	
372						27	This coincides with Geberth's attempt to get the Defendant kicked off of SSDI as he stated during the Injunction Court Action, stating that he doesn't believe Ms. Antonio to be disabled or has the inability to work (JN Ex. 6, Pg. 74, Line 8-12).	
373						28	Plaintiff alleges, "In 2017, at Debtor's request and with limited authorization... Debtor began to pay herself in cash for her services. To the extent that these ATM withdrawals were equal to Debtor's regular and established wage compensation..." (Compl. ¶ 28, fn.4).	
374						29	Geberth made a statement to the Pasco Sheriff Department saying that he paid Ms. Antonio cash, which he withdrew from an ATM (Ex. 1-A).	
375						45	On September 14, 2018, Geberth discussed his accounts in preparation of his 2017 corporate and personal taxes in which he confirmed Innisbrook, Affirm, Best Buy, ID Tech, Credit One Bank, and Paul Hauls were coded correctly under Shareholder's Equity. (Ex. 2-B).	
376						50	Florida law defines an employee as a person who performs services for and under the control and direction of an employer for wages or other remuneration. The term does not include an independent contractor	
377						51	The FLSA requires employers covered by the Act to keep records of the hours that their employees work. Specifically, unless an exception applies, employers must keep a record of the "[h]ours worked each workday and total hours worked each workweek" for each employee. ⁸ Failure to keep proper records is a violation of the FLSA.	
378						67	The amounts listed on the 1099s are not reportable as these non-monetary transactions are not considered a type of payment. Personal payments are also not reportable	
379						68	Plaintiff alleges, "During Debtor's employment with DGP, Debtor made a series of ATM withdrawals from the Synovus Bank Account, without any authorization or justification. A partial inventory of unauthorized ATM withdrawals made by Debtor is attached hereto as Exhibit "D"." (Compl. ¶ 28). This is primarily made up of every ATM withdrawal listed in Plaintiff's Synovus for the year 2016 (Compl. Ex. D).	
380								
381	7/9/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
382								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
383	7/19/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
384								
385	7/21/2021	Motion	Thompson	176			<u>DGP's RESPONSE IN OBJECTION TO AMENDED MOTION FOR SUMMARY JUDGMENT</u>	
386								
387							<p>37. Debtor alleges and DGP agrees that, in September 2016, Geberth had a discussion via email with his former accountant stated there were no 1099s because he had fired all of his employees. However, Geberth does not get to determine who is considered an employee for federal tax purposes. Employee status is determined by the Internal Revenue Code. Moreover, Debtor was not provided a 1099 for the 2015 tax year.</p>	
388								
389							<p>Case 8:20-ap-00537-CPM Doc 176 Filed 07/21/21 Page 13 of 24</p> <p>38. Debtor alleges that DGP changed its records in QuickBooks between November 2019 and February 2020. DGP admits that it changed its records to reflect the actual allocated category to which each expense related as opposed to the fabricated characterization of expense to which Debtor allocated funds that were taken by Debtor without authorization. Regardless, the QuickBooks audit trail was preserved and provided to Debtor detailing the charges, expenses, allocations, and withdrawals as they originally existed when input into DGP's QuickBooks by Debtor.</p>	
390								
391							<p>42. Debtor alleges and DGP admits that in September of 2018, Geberth discussed his accounts with an accountant in preparation of his 2017 corporate and personal taxes. Debtor alleges that Geberth confirmed Innisbrook, Affirm, Best Buy, ID Tech, Credit One Bank, and Paul Hauls were corded correctly under Shareholder's Equity. However, this confirmation was made solely in reliance of Debtor's attestations to Geberth regarding the classification of those expenses.</p>	
392								
393								
394	7/23/2021	Motion	Thompson	182			<u>NOTICE OF DGP PROVIDING DOC'S IN REPONSE TO PROD & SATISFY REQ FROM JULY 21, 2021 HEARING</u>	
395					2		2015, 2016, 2018, 2019 Original Tax Return Schedules that reflect Payroll or 1099 Expenses to Reduce Income: None Exist	
396								
397	7/23/2021	Kanter's Report	Kanter					

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
398					5		The history of the company as represented by DGP and filed corporate tax returns, reflect stock ownership is 100% owned by Daniel Geberth ("Geberth").	
399					7		A review of the DGP's books and records have determined that payroll taxes have not been properly filed given the employment status of Antonio.	
400					9		The period of all records spans January 1, 2015, through November 30, 2020. In addition, initial evidence suggests that possible ongoing actions by Antonio may further require documentation to extend to the present day.	
401								
402					10		QuickBooks Database was provided on June 20, 2020 and we have not yet been able to analyze the database in its entirety.	
403							1099's: Requested and reviewed	
404							The key findings that surfaced during the examination of Company records are:	
405							Evidence of employee status exist.	
406							Noncompliance with Internal Revenue Service Payroll tax filings.	
407								
408					14		During our review, in cooperation with Stephen Dodge from Intuit, Inc., accounts were ultimately confirmed as fraudulent by Mr. Dodge and we believe them to reflect potential fraudulent activity consistent with other evidence identified.	
409								
410					20		The Company has not filed payroll tax returns inclusive of the Defendant's wages. It is required to file 941's, 940's, RT-6's on a quarterly basis inclusive all of employee wages or be subject to penalties and interest.	
411							The Company has not filed W-2's for the Defendant's wages which are a requirement in conjunction with payroll tax filings, however these filings are required annually	
412							Given the employee status of the Defendant, the Company should restate their payroll tax returns filed and account for the additional social security and Medicare tax calculations necessary for both the employee and the Company portion required to be matched.	
413								
414					28		In the year 2015, DGP Products, Inc. Synovus Bank Acct ending 8642, ATM withdrawals total \$11,840.00.	
415							In the year 2016, DGP Products, Inc. Synovus Bank Acct ending 8642, ATM withdrawals total \$25,860.00. In addition, our investigation identified \$3,450.00 in alleged forged checks for the benefit of Antonio. The total for both ATM and alleged forged checks equals \$29,310.00	
416							In the year 2017, DGP Products, Inc. Synovus Bank Acct ending 8642, ATM withdrawals total \$39,306.00. In addition, our investigation identified \$13,200.00 in alleged forged for the benefit of Antonio. The total for both ATM and alleged forged checks equals \$52,506.00.	
417							In the year 2018, DGP Products, Inc. Synovus Bank Acct ending 8642, ATM withdrawals total \$45,240.00. In addition, our investigation identified \$6,483.00 in alleged forged for the benefit of Antonio. The total for both ATM debits and forged checks equals \$51,723.00.	
418							In the year 2019, DGP Products, Inc. Synovus Bank Acct ending 8642, ATM withdrawals total \$52,340.00. This amount is reflective of January 2019 – November 13, 2019.	
419								
420					29		Sufficient evidence exists to indicate personal expenditures for the benefit of Antonio have been paid by DGP without the knowledge of the Owner/Officer in specific transactions.	
421							The manipulation of books and records, checks and creation of alternative merchant accounts could present a criminal derivative action, given the potential willfulness of the actions supported by the evidence.	
422							DGP should restate its payroll tax returns to bring DGP into compliance.	
423							DGP needs to restate its books and records and prepare tax returns that are reasonably accurate to avoid fraudulent tax returns being filed and creating Internal Revenue Service fraud exposure.	
424							Antonio has not filed federal income tax returns from the information provided and receives disability benefits.	
425							<i>Not sure what "information provided" means</i>	
426			NOTE				<i>Continuation of threats of criminal action through Kanter's Report; During our examination, we maintain an awareness of the criminal penalties associated with fraudulent behavior as referenced by 20 U.S. Code § 1097.</i>	
427								
428	7/26/2021	Motion to Extend Injunction Hearing	Sixth Jud Circuit Pinellas				Kanter appears to testify as an expert witness at the Injunction Hearing on DGP's allegations and in an attempt to authenticate DGP's e-mail records Solomon Law refused to produce. Kanter had no background related to an injunction based on Stalking. Geberth is not a party to the Adversary Proceeding.	
429								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
430	7/27/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
431								
432	7/29/2021	E-Mail	Thompson				"I provided what we had. There are not any 2017 tax returns or amended returns that show wages to you or a deduction for wages."	
433								
434	7/30/2021	Motion	Thompson	193				
435							15 On July 17, 2021, DGP took the deposition of Gary DePury as it related to Debtor's employment with him to determine whether Debtor earned any income that could have been transferred to unknown accounts. Debtor claims that DGP's principal mocked and laughed at Debtor during the deposition. DGP adamantly denies this.	
436								
437							25 Defendant points to a 2019 W-3 for the 2019 tax year. DGP has not yet filed its 2019 tax returns and therefore no 2019 original or amended tax return for 2019 exists. Further, Debtor was not an employee in the third quarter of 2019, thus the W-3 would not apply to her. DGP has not yet file amended tax returns for the years that Debtor was an employee of it, but will provide to Debtor the portions of the amended tax returns showing payroll or transmittal of wages when the tax returns are finalized.	
438							29 Debtor now seeks the complete original and amended tax returns filed for the years 2015-2019 to which the Court already determined Debtor was not entitled. Debtor further requests DGP's application and supporting documents for its PPP application to which it is not entitled because Debtor's "wages" were not included and no information regarding Debtor was provided.	
439								
440							***The biggest question is why a creditor is acting in the steps of a Trustee and doing an "investigation unrelated to its claims and after Geberth/Antonio broke up and how this is not a clear violation of my rights. Licensees of a real estate license are not employed. Or permitting a person or company to maintain a lawsuit alleging employment, admitting no employment records and not questioning the credibility or apparent fraud that is going on and then having same company demand defendant to prove that she wasn't working ***	
441								
442	7/30/2021	Transcript	Thompson	193-3	56-59		STATUS CONFERENCE, APPEARANCE:	
443							The Court: Well, I see No. 4. It says, "Plaintiff's full and complete tax returns, including all schedules addenda and amendments thereto, from the years 2014 to 2019." Is that it?	
444							Antonio: Yes, Your Honor.	
445							Thompson: Your Honor, I don't believe it's relevant to the case against Ms. Antonio what DGP's income was or anything otherwise. We've represented to the Court and through our filings that we have no W-2's, even though that might need to be amended. We've provided all 1099's, that were provided to Ms. Antonio. I don't see the relevance of DGP's financial tax returns as they would pertain to Ms. Antonio.	
446							The Court: Isn't there a schedule that lists deductions such as payroll on -- I don't know if this is a C-corp or an S-corp., but somewhere where they talk about the cost of doing business as a deduct as a way to reduce income?	
447							Solomon: We have no objection to filing -- or to providing to her any pages or schedules from the tax returns that demonstrate any payments to -- or deductions taken as a result of payments to Antonio. The full tax return is not relevant but -- and we've already stipulated that we don't have any W-2's or 1099s other than what was produced, but if there are matters in the schedule, we will get with Mr. Kanter today, who is doing our forensic work. He will review the tax returns and by Friday noon, we will provide to Ms. Antonio any of those schedules or pages that reflect any income -- I'm sorry, any expense associated with any payments made or benefits provided to Ms. Antonio.	
448							The Court: ...so please produce the ones that include a deduction for gross payroll and gross 1099, all right?	
449							Solomon: Yes, ma'am.	
450							Antonio: And, Your Honor, they said in their Complaint that they had to amend their tax returns based on my alleged fraud. So if there's any amended tax returns, I would like those as well.	
451							The Court: So you're going to get the pages that are a part of the schedules that reflect deductions for payroll or 1099 expenses in the original form and in the amended form.	
452								
453			NOTE				Never Complied	
454								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
455	7/30/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
456								
457								
458		Motion	Thompson	203	13		On July 17, 2021, DGP took the deposition of Gary DePury as it related to Debtor's employment with him to determine whether Debtor earned any income that could have been transferred to unknown accounts. On Friday, July 25, 2021, DGP provided information to Debtor that it did not possess any original tax return or amended tax return that reflects payroll or 1099 expenses of Debtor to reduce income. Debtor [DGP] has not yet filed its 2019 tax returns. Once Debtor [DGP] amends its tax returns to reflect income of Debtor, it will provide the portion of the tax return that reflects income attributable to Debtor and any accompanying schedules.	
459					23		Debtor claims that despite DGP's statement that there are not any tax returns or amended tax returns showing payroll or transmittal of wages for the years 2015, 2016, 2018 and 2019 are not existence that she believes they are. There are not. Defendant points to a 2019 W-3 for the 2019 tax year. DGP has not yet filed its 2019 tax returns and therefore no 2019 original or amended tax return for 2019 exists. Further, Debtor was not an employee in the third quarter of 2019, thus the W-3 would not apply to her. DGP has not yet file amended tax returns for the years that Debtor was an employee of it, but will provide to Debtor the portions of the amended tax returns showing payroll or transmittal of wages when the tax returns are finalized.	
460								
461								
462							Debtor now seeks the complete original and amended tax returns filed for the years 2015-2019 to which the Court already determined Debtor was not entitled. Debtor further requests DGP's application and supporting documents for its PPP application to which it is not entitled because Debtor's "wages" were not included and no information regarding Debtor was provided.	
463								
464					24		Debtor further claims to have found in the General Leger of DGP (that she claims originally were destroyed) that DGP applied for and received an SBA PPP Loan. Debtor [DGP] did not supply any information regarding Debtor and/or wages attributable to Debtor in its PPP application.	
465					25		Debtor claims that DGP produced its expert forensic accountant in an "attempt to litigate this very proceeding in the [I]njunction hearing, further removing any ability of the defendant to properly defend herself in said action". Debtor has made an issue in the state court injunction hearing this proceeding and claims that DGP is "judicially terrorizing" Debtor by continuing this action even though she was never an employee of DGP. As such, DGP questioned Debtor in the state court injunction hearing about her status as an employee. The injunction hearing does not negate the ability of Debtor to defend herself in any way. Debtor's status as an employee is at issue in the state court injunction matter as it is in this Adversary Proceeding.	
466								
467	8/2/2021	Court Audio	Thompson				From Court Audio Transcribed into Unofficial Transcript (Cannot Afford to Buy Transcripts) The Court: Now about the tax returns. Thank you for reminding me. Ms. Antonio, we did talk about the tax returns, and I failed to ask Ms. Thompson if the tax returns, the portion that I ordered to be delivered, which was anything showing a deduction or reduction in gross income on account of any kind of payroll or contract services, did you send those? Thompson: Your honor, none exist. The tax returns that have been filed do not indicate any wages attributable to Miss Antonio or any deductions that were attributable to Miss Antonio. The Court: That's not what I asked. I asked for reductions in gross income attributable to any payroll or contract payment for labor or services as they exist now. Thompson: There aren't any. There's no deduction. The Court: That's not what I asked. I asked for reductions in gross income attributable to any payroll or contract payment for labor or services as they exist now. Thompson: None that have been filed. They do need to be amended. The 2019 tax returns have not been filed at all , but the tax returns for the previous years do not show any deduction for wages. The Court: Does the tax return show any deductions to gross or reductions of gross income, Ms. Thompson? Rent, anything, supplies, cost of goods? Thompson: Pardon me? I don't believe so. Mr. Geberth, can you answer that question for me? If you don't know, that's okay. Well, yes or no? Geberth: I had two paid. Yes, there was two paychecks at the end of 2019 to my tax years. 2018 or prior 2018. Right. Because we haven't filed. 2019.	
468								
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DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
477							The Court: You can go back on mute, Mr. Geberth. Okay, so that's a question you can ask during the deposition that you file tax returns reporting 100% of your gross income without deduction. Nobody does that. But okay. Uncle Sam thanks you. So I would wait until you have more information.	
478							Thompson: Mr. Geberth states that \$600 a week was authorized. Anything over withdrawals on the Synovus bank ATM was unauthorized.	
479							The Court: Whether Miss Antonio was an employee or an independent contractor, it's really not relevant.	
480							So you all have spent a lot of air time on whether she's an employee or not an employee. And that's not the issue. It's whether in any role, you stole from this guy. As to all creditors, it seems to me, obviously, your main creditor, or claims to be a creditor, is Mr. Geberth. So I really feel like I can resolve the summary judgment motion on the employee issue by concluding it's irrelevant.	
481								
482	8/3/2021	Hearing					APPEARANCES: Allison Thompson, Faith Antonio, Brad Kanter	
483								
484	8/11/2021	Interrogatories	Geberth				ANSWER: Debtor's tax returns have not been amended, but will be. [unresponsive]	
485							You allege ¶51 of the Complaint, "Debtors theft has required DGP to amend and refile its federal income tax returns for all the years in which Debtor worked for DGP." Were these amended federal income tax returns accepted by the IRS: 1. List all years for that these amended tax returns were accepted by the IRS. 2. When were these federal income tax returns amended? 3. Did you have any assistance amending these tax returns? If so, by whom:	
486							Debtor's tax returns have not been amended, but will be. (Failing to respond)	
487								
488								
489								
490	8/16/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
491								
492	8/17/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
493								
494	8/20/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
495								
496	8/18/2021	Transcript	Thompson					
497					24	19	The Court: Okay. Number 7 asks for you to identify all documents showing that defendant was paid regular and established wages in various categories: overtime, commission, gifts, and increases of wages. See expert report. So all the documents that you have are in the expert's report?	
498					25	1	MS. THOMPSON: Well, the expert report outlines what Ms. Antonio's wages were. It's basically that she had -- that she received a certain amount every week.	
499						4	THE COURT: Well, what are the documents that support that?	
500						6	MS. THOMPSON: They're ATM. They're in bank statements. I believe we've provided all the bank statements, but I can be more specific.	
501						11	MS. ANTONIO: So you would say that would be an ATM withdrawal. That doesn't show a wage.	
502						13	THOMPSON: There are no paychecks. There's no -- correct.	
503					28	1	THE COURT: They say that the facts that they're relying on is location of the ATM. That's what they're saying delineates your use versus some other person's use. And then, it says, "Identify all documents or surveillance that support this." You say that it's evident on bank statements. How is it evident, Ms. Thompson? Does it say debit card transaction by Faith Antonio?	
504						8	THOMPSON: It does not. On the Synovus statements, it will say the location of the ATM, and that's how we are designating which charges belong to Ms. Antonio versus Mr. Geberth.	
505						12	THE COURT: So the evident on the bank statements is that Mr. Geberth believes that he was never in those locales, and therefore, it could only be her?	
506						15	THOMPSON: That's correct.	
507								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
508	8/25/2021	Motion to Extend Injunction Hearing	Sixth Jud Circuit Pinellas				Kanter appears at the Injunction hearing. Solomon testifies under Oath regarding Miranda as a witness.	
509								
510	8/27/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
511								
512								
513	9/2/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
514								
515	9/8/2021	Hearing					APPEARANCES: Allison Thompson, Faith Antonio, Brad Kanter	
516								
517								
518				42	16-Nov		THE COURT: With respect to the third thing you mentioned, the corporate tax returns, specifically for 2019, it doesn't exist. No compel there. The 2017, I had limited that to corporate deductions for expenses to reduce gross income. It's been said that there is no such schedule in the 2017 that includes payroll.	
519							That concession would corroborate, I suppose, or it would be corroborative of your contention that you weren't an employee. But as I've said, that's irrelevant. The question is did you put your paws on a computer and take things that or cause the computer to send money and take money that you weren't entitled to. That's the whole case.	
520								
521	9/14/2021	Syn ACH to Kanter	DGP				\$5000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
522								
523	9/15/2021	Interrogatories	Geberth	281			(7) You contend that the Defendant was paid regular and established wages, if so: 1: Identify all documents that support this, including verification of the amount paid with overtime, commission, gifts, and increases of wages.	
524							ANSWER: See Expert Report provided to Debtor	
525								
526	9/16/2021			285				
527								
528	9/17/2021	Syn ACH to Kanter	DGP				\$799.99 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
529								
530	9/21/2021	W-2s	Kanter				Brad Kanter of Kanter & Associates mails W-2's to Faith Antonio using an envelope typically used for greeting cards, using Daniel Geberth's name and the address of Numeric Racing located in Tampa, Florida. Received days after her birthday.	
531							o 2015 W-2 amount: \$15,985.83	
532							o 2016 W-2 amount: \$38,514.84	
533							o 2017 W-2 amount: \$38,502.36	
534							o 2018 W-2 amount: \$37,420.76	
535							o 2019 W-2 amount: \$37,393.72	
536								
537	9/28/2021	Syn ACH to Kanter	DGP				\$6500 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
538								
539	9/29/2021	Kanter's Report	Kanter				Added Exhibits: Statements in report remains the same: No Disclosure of W-2's	
540								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
541								
542	9/29/2021			304			Expedited Motion to Compel Deposition and to Extend Deadline on Rule 26 Disclosure of Expert Witness and Written Reports	
543								
544	9/30/2021						APPEARANCES: Stanford Solomon, Barbara Hart, Brad Kanter, Victoria Cruz-Garcia	
545								
546	10/5/2021	Syn ACH to Kanter	DGP				\$5,000.00 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
547								
548	10/20/2021	Motion	Solomon	354			Expedited Motion For Entry Of Order Instructing Intuit To Produce Archived Files In Native Format	
549								
550								
551								
552								
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555								
556	10/21/2021	Motion	Antonio	357/358			Response to Expedited Motion For Entry Of Order Instructing Intuit To Produce Archived Files In Native Format	
557								
558	10/22/2021	Motion	Solomon	361			Expedited Response to Response to Expedited Motion for Entry of Order Instructing Intuit to Produce Archived Files in Native Format	
559								
560	10/26/2021	Syn ACH to Kanter	DGP				\$6500 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
561								
562	10/28/2021	Order		370			Order Granting Motion For Entry Of Order Instructing Intuit To Produce Archived Files In Native Format	
563								
564	11/3/2021	Motion	Antonio	379			Motion for Order for Plaintiff to Produce Brad Kanter for Deposition Without Prepayment of Fees Pursuant to 26(b)(4)(C)(i)	
565								
566	11/5/2021		Solomon	384			Proof of Service Of Subpoena to Intuit Inc.	
567								
568	11/5/2021		Solomon	385			Proof of Service of Subpoena to Intuit Inc., Mark Notarainni, Senior Vice President, Chief Customer Success Officer	
569								
570			NOTE				Served November 4, 2021: Service of Subpoena does not conform to Legal process for civil matters must be made pursuant to the rules applicable to the jurisdiction in which the matter is pending. Civil subpoenas issued from state courts outside of California should be properly domesticated in California. Once a matter has been properly domesticated in California, it may be served at the following address (in California) per Intuit.com	
571								
572	11/5/2021	NOA	Fendrick	386			Notice of Appearance and Request for Notice Filed by W Keith Fendrick on behalf of Interested Party Intuit, Inc..	
573								
574	11/8/2021	Motion	Antonio	389			Notice of Filing Plaintiff's Expert Reports of Brad Kanter of Kanter & Associates	
575								
576	11/8/2021	Motion	Antonio	390			Expedited Motion for Protective Order to Exclude Plaintiff's Undisclosed "Expert" Eileen Kanter from Depositions,	
577								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
578	11/8/2021	Motion	Solomon	391			Response to In Opposition To Motion For Order For Plaintiff To Produce Brad Kanter For Deposition Without Prepayment Of Fees Pursuant To 26(b)(4)(C)(i)	
579								
580	11/10/2021	Hearing					APPEARANCES: Faith Elyzabeth Antonio, Victoria Cruz, Bill Kent, Sandy Solomon, Brad Kanter	
581								
582	11/12/2021	Order		406			Order suspending operation of Local Rules 7001-1(j)(5) and 7026-1(c) and directing all discovery requests, responses, and materials be filed of record until ordered otherwise.	
583								
584							Solomon Law refused to comply with this order. Never filed any discovery materials on the record	
585								
586	11/18/2021			437			Notice of Filing Plaintiff's Expert Brad Kanter's Curriculum Vitae Served to Defendant via First-Class Mail	
587								
588	11/18/2021	Motion		438			Notice of Filing Summary of Transcript from Transcript of the April 22, 2021 Injunction Hearing filed with Plaintiff's Response to Amended Motion for Summary Judgment,	
589								
590	11/18/2021	Motion		439			Notice of Filing W-2s Received Directly from Daniel Geberth on September 23, 2021	
591								
592	11/18/2021	Deposition					Appearance by Brad and Eileen Kanter , Stanford Solomon, Daniel Geberth	
593								
594	11/19/2021	Deposition					Appearance by Brad and Eileen Kanter , Stanford Solomon, Daniel Geberth	
595								
596	11/22/2021	Syn ACH to Kanter	DGP				\$5000 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
597								
598	11/24/2021	Syn ACH to Kanter	DGP				\$5000 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
599								
600	11/30/2021	Syn ACH to Kanter	DGP				\$5000 payment via ACH to Kanter & Associates from DGP's Synovus Bank Account	
601								
602								
603	12/1/2021		Solomon	456			Notice Of Disclosure Of Expert Testimony And Report	
604								
605								
606	12/23/2021	Resp to 9011	Solomon	503	3	Fn 9	Paragraphs 2 through 23 are Debtor's rebuttal arguments as to DGP's allegations that Debtor was an employee of DGP. This Court has already stated numerous times that whether Debtor was an employee or not at DGP has no relevance to these proceedings. Therefore, the allegations at paragraphs 2 through 23 are not supportive of Debtor's Rule 9011 Motion and will not be addressed in this response.	
607								
608	12/30/2021	Resp to Admissions	Solomon	507		1	Admit that Daniel Geberth was the signatory on all DGP Products, Inc. tax returns filed on behalf of DGP Products, Inc. d/b/a Numeric Racing for years 2014-2019. Response: Objection. This request is not reasonably calculated to lead to the discovery of relevant, admissible evidence.	
609						2	Admit that each of the following documents, attached as an exhibit to these Requests for Admissions is a true and accurate reproduction of a genuine original: (b) Exhibit 2: Form 1099 for the years 2016 through 2019 and Form 1096, Bates DGP01113-01117. Response: Admitted.	
610								
611								
612							(c) Exhibit 3: Form W-2 Wage and Tax Statements for years 2015 through 2019, sent by Daniel Geberth.	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
613							Response: Admitted.	
614						5	Admit that the documents attached to these Requests for Admissions as Exhibit 2 for tax years 2016, 2018, and 2019 were not transmitted to the Internal Revenue Service during the tax year as listed on each document.	
615							Response: Admitted, but the documents attached as Exhibit 2 were subsequently revised to reflect a “zero” amount.	
616								
617		NOTE					Never Received or Revised with IRS	
618						6	Admit that the documents attached to these Request for Admissions as Exhibit 3 has amounts listed in (1) Wages, tips, other compensation, that were not paid to Faith Antonio during the tax years stated on each document.	
619							Response: Denied.	
620						7	Admit that the documents attached to these Requests for Admissions as Exhibit 3 has amounts listed in (2) Social security and Medicare taxes, were not transmitted to the IRS using Form 941 during the tax years stated on each document:	
621							Response: Admitted. The amounts listed in section (2) social security and medicare taxes are not yet due for transmittal to the Internal Revenue Service because DGP is awaiting formal notification from the Internal Revenue Service regarding the documents that were filed in 2021.	
622								
623	2/11/2022	3rd Req for Prod	Solomon	626		1	All Form W-3 and Form W-3c Transmittal of Wage and Tax Statements submitted to the Social Security Administration (SSA) for Faith Antonio for tax year 2015, 2016, 2017, 2018, and 2019.	
624							Response: DGP objects to this Request on the grounds that it is neither relevant nor reasonably likely to lead to the discovery of admissible evidence.	
625						2	All DGP Product’s, Inc. dba Numeric Racing, Form W-4 Employee’s Withholding Certificate containing signatory of Faith Antonio used in conjunction of reported wages listed on W-2s mailed in postmarked envelope by Daniel Geberth to Faith Antonio on September 21, 2021.	
626							Response: DGP objects to this Request on the grounds that it is neither relevant nor reasonably likely to lead to the discovery of admissible evidence.	
627						3	Please provide ALL of the IRS 1099-MISC forms that Plaintiff contends were revised to reflect a “zero” amount, this made in DGP Products Inc. Response to Defendant’s First Request for Admissions Directed to Plaintiff (Doc. No. 507 ¶ 7). Plaintiff is required to supplement its responses from Plaintiff’s Amended Response to Defendants First Requests for the Production of Documents pursuant to Fed. R. Civ. P. Rule 26(a).	
628							Response: DGP objects to this Request on the grounds that it is neither relevant nor reasonably likely to lead to the discovery of admissible evidence.	
629						4	All Internal Revenue Service Form 941, Form 941c, Form 943, Form 944, Form 8809 (Application for Extension of Time to File Information Returns) used for any and all alleged income tax, wages, or employment-based activity for Faith Antonio.	
630							Response: DGP objects to this Request on the grounds that it is neither relevant nor reasonably likely to lead to the discovery of admissible evidence.	
631						5	All Social Security Administration Form SSA-131 – Employer Report of Special Wage Payments, Form W-2c, Corrected Wage and Tax Statement for tax years 2015-2019 and any other documentation submitted to the Social Security Administration in relation to Faith Antonio for any period between the years 2015 through this present date of time (as Plaintiff has admitted to forwarding W-2’s to Defendant and now appear on Defendant’s Social Security records).	
632							Response: DGP objects to this Request on the grounds that it is neither relevant nor reasonably likely to lead to the discovery of admissible evidence.	
633								
634	2/22/2022	Transcript	The Court				With respect to the tax fraud claim, that falls nowhere within the Court’s jurisdiction under Section 1334(b) of Title 28, the Judicial Code. It is a purely private dispute that has no bearing on the bankruptcy case, not concerning its administration, not in terms of augmenting the estate, nothing. So, there will be --	
635								
636							Contradicts the action of the Adversary Proceeding when there is none of DGP’s property in my estate. If this is true, to my understanding, CPM has no jurisdiction	
637								
638	3/4/2022	720					Upon information and belief, DGP submits that the ATM withdrawals for the years of 2016 and 2016 listed at Exhibit “D” represent wages paid to Debtor by DGP. ATM Withdrawals which exceeded the authorized wages are still being claimed as funds embezzled (Debtor had additional ATM withdrawals that exceeded the agreed upon wages. Specifically, \$4,100 during 2017; \$15,040 during 2018; and \$24,340 during 2019). While the funds listed at Exhibit “D” for 2015 and 2016 are believed to be wages to Debtor, to the extent that any excess compensation was not authorized by DGP, DGP intends to use these transactions as evidence during trial.	
639								
640							Daniel Geberth's Deposition conducted by Faith Antonio	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
641	3/4/2022	Deposition	Geberth		133		Q. So did you have any knowledge of the transaction prior to December 2018, I'm still talking about that check 1980?	
642							Geberth: No. Because I didn't file my taxes until late in 2019.	
643								
644					133		Q. During the years of 2015 through 2019, did you file and pay taxes for any employment activity on behalf of Ms. Antonio?	
645							MR. SOLOMON: I'm sorry. You're going to have to repeat that. It was garbled. I couldn't hear it.	
646							BY MS. ANTONIO:	
647							Q. During the years of 2015 through 2019, did you file and pay taxes for any employment activity on behalf of Ms. Antonio?	
648							MR. SOLOMON: Is your question, filings during that period or for filings later of things	
649							that occurred during that period?	
650								
651							BY MS. ANTONIO:	
652					136		Q. During, during, the year of 2015 through 2019, did you file and pay taxes for any employment activity on behalf of Ms. Antonio?	
653							Geberth: During those years, no. But I just filed all your W-2's and I'm going to be paying all the payroll taxes and all the Social Security and the FICA taxes.	
654								
655							Q. Mr. Geberth, are you aware that you cannot -- I'm sorry, Mr. Geberth, are you aware that you cannot amend and declare taxes that were never sent to the Florida Department of Revenue?	
656							Geberth: I don't know if that's a true or accurate statement at all.	
657							Q. Okay. Mr. Geberth, who directed you to create 1099s for 20 -- for the years 20 -- 2016 through 2019?	
658							MR. SOLOMON: Objection. Negative pregnant.	
659								
660							Q. I'm going to draw back to that. During the years of 2015 through 2019, did you file the 1099-Miscellaneous form on behalf of the defendant?	
661					137		MR. SOLOMON: Asked and answered.	
662							MS. ANTONIO: I don't remember hearing an answer.	
663								
664							JUDGE MCEWEN: He said not during the time, but he has since.	
665							<i>Ignoring Fraud</i>	
666							MR. SOLOMON: Correct. Didn't you ask him whether he had filed any tax documents relating to income that he paid to you? And he said, no.	
667							MS. ANTONIO: I'm saying, during the time. I'm not saying anytime after. I'm saying, during the year -- I'm going to go one by one then.	
668							MR. SOLOMON: He said, no. We stipulate. He didn't do those things until after you left.	
669								
670					138		Q. Between the years of 2014 to 2019, did you ever pay cash to any individual who performed work activity on behalf of DGP?	
671							JUDGE MCEWEN: I have the same problem. What taxes are you talking about?	
672								
673							MS. ANTONIO: I'm not talking about taxes. I'm asking if he ever paid cash.	
674							JUDGE MCEWEN: I'm sorry. I thought I heard the word taxes. My bad.	
675							MS. ANTONIO: Okay.	
676								
677							GEBERTH: I don't know. Maybe I paid a guy 100 bucks to detail my car.	
678								
679							BY MS. ANTONIO:	
680							Q. So is that work activity?	
681							GEBERTH: Yeah. Actually, I did. I paid On Time Electric -- no, no, I wrote him a company check.	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
682							Q. Did you ever pay cash to a Jeffrey Geberth for any work activity on behalf of DGP?	
683							GEBERTH Yeah. I gave my father checks. Actually, you gave my father the checks.	
684								
685							Q. Mr. Geberth, did you ever report this work activity to any -- to the Internal Revenue Service for any payments made to any individuals, such as Jeffrey Geberth?	
686							GEBERTH. Yeah. I did 1099's on vendors I did business with.	
687								
688				139			Q. Mr. Geberth, that's not my -- did you -- did you pay cash to Mr. Geberth, Mr. Jeffrey Geberth, and reported this income to the Internal Revenue Service?	
689							MR. SOLOMON: Objection. Compound, irrelevant and harassing.	
690							MS. ANTONIO: Harassing? It's very relevant to him claiming to give cash to people and not reporting it.	
691							JUDGE MCEWEN: Ms. Antonio, if it's a compound question, that's an objection to the form of the question. Do you want to rephrase it or do you not?	
692							MS. ANTONIO: Yeah. I want to rephrase it. I didn't hear compound.	
693							BY MS. ANTONIO:	
694							Q. Did you ever -- during the years of 2015 through 2019, did you ever pay cash to Jeffrey Geberth that was not reported to the Internal Revenue Service?	
695							GEBERTH: I don't recall if my father reported it to the Internal Revenue Service because you gave him the checks, you were doing my accounting, so I don't know if it was or not.	
696							<i>Non-Responsive</i>	
697				140			Q. Mr. Geberth, did you ever pay by check any individual who performed work activity on behalf of DGP?	
698							GEBERTH: Did I ever pay by check to anyone that performed work for DGP? Yes. I just told you I give a check to On Time Electric to come in and wire something that I needed in my garage.	
699							<i>Non-Responsive</i>	
700							Q. Mr. Geberth, did you ever report this activity to the IRS?	
701							GEBERTH: It's a company check. If you write a company check to a business to perform a task, you don't have to report that to the IRS.	
702								
703							Q. This is work activity, not for a vendor.	
704							GEBERTH: This is work activity. Somebody comes in and does work at your house, electrical work, to fix an electrical outlet or something, you pay them with a company check. You don't have to report that to the IRS.	
705								
706							Q. Mr. Geberth, can you please calm your hostility?	
707							GEBERTH: Well, you're misunderstanding the question.	
708							Q. Mr. Geberth, did you ever pay cash to any individual who performed employment activity on behalf of DGP?	
709				141			MR. SOLOMON: This is pretty far afield. If you a specific question, you can ask that, but otherwise I'm not going to let him answer that question.	
710							<i>Obstruction</i>	
711							MS. ANTONIO: I am trying to allow -- to lay a foundation, Mr. Solomon.	
712							MR. SOLOMON: Okay.	
713							JUDGE MCEWEN: Listen, if there's ATM money coming out and it's not her, it could be someone else. So the question is simply this, during the relevant years, did you ever pay anyone who ever did work for DGP in cash?	
714							MR. SOLOMON: He's answered that question.	
715							GEBERTH: I've paid people cash to do work for me in my house. I've never paid anybody cash to do work for DGP. I paid people cash to do work on my own personal stuff. Like I paid her brother cash to paint my house.	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
716								
717							BY MS. ANTONIO:	
718							Q. I asked about employment related activities.	
719							GEBERTH: That's not employment related. There's no employment related. I paid no cash to anybody.	
720							JUDGE MCEWEN: Stop arguing. I heard the answer. The answer is, Ma'am, no, he hasn't. Not for doing work for DGP.	
721								
722							BY MS. ANTONIO:	
723					142		Q. Mr. Geberth, do you know what an employment agreement is?	
724							Geberth: I've heard of it. Have I ever had one, no.	
725							Q. So this is your testimony that you have never filled out an employment agreement with any individual on behalf of DGP?	
726							Geberth: No.	
727								
728		INTUIT						
729								
730	3/4/2022	Motion	Solomon	720			DGP's NOTICE OF REMOVAL AND CORRECTION OF ITEMIZED DEDUCTIONS FROM COMPLAINT [Doc# 1]	
731							Upon information and belief, DGP submits that the ATM withdrawals for the years 2015 and 2016, listed at Exhibit D, represent wages paid to Debtor by DGP. ATM withdrawals which exceed the authorized wages are still being claimed as funds embezzled...	
732								
733							See May 2, 2022 Trial Transcript [111:17-25, 112:1-3]	
734								
735	3/7/2022	Ex Report	Kanter	740-1	7		May 9, 2015 – Geberth pays Ms. Antonio with a \$900.00 check from the DGP Synovus account. This is the first time he pays her through his business. Prior to that he was writing her a check for \$2,000.00 once a month from his personal bank account at Synovus. This check is only for \$900.00, because he pays her rent in May to her landlord at that time by personal check for \$1,100.00.	
736								
737								
738	4/29/2022		Garcia		12	6-Jan	the relevance of the checks from Geberth's Synovus is, "just to show, Your Honor, the pattern of the finances that Mr. Geberth was giving Ms. Antonio and how he made a clear distinction from the funds that he provided from his personal account as opposed to DGP for wages. And in addition, how soon the financial contributions started."	
739								
740	4/25/2022	Trial Transcript	Garcia-Cruz				APPEARANCES:	
741					66	22	Garcia: Are you on Supplemental Security Income benefits or Social Security Disability Insurance benefits?	
742						24	Antonio: I object to this line of questioning. What's the relevancy?	
743					67	3	Garcia: The relevancy is that it is our position that the reason why she received cash payment for wages was because she was in the process of applying for Disability benefits and then receiving the checks that imposes a limitation on income and assets.	
744						8	Antonio: That's not true.	
745					68	8	The Court: Overruled. If you asked your boyfriend to pay you under the table so you wouldn't reduce your Disability payments, that would be relevant.	
746							***	
747					70	12	Garcia-Cruz: Okay. If you received Social Security benefits -- I mean Disability benefits, they would have been deposited into your Wells Fargo account; correct?	
748						22	Okay. So if we saw deposits in your bank account for \$10,659.60, followed by a \$10,046.40 lump-sum payment from the Department of Treasury, that would be the lump sum that you received for your Social Security benefits?	
749							***	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
750					76	20	MS. CRUZ-GARCIA: Your Honor, the relevancy of what specifically the Disability benefits are for is because these benefits are tied to her capacity of doing a certain job. And we are saying that she was an employee of DGP/Numeric Racing. She is saying that she is not. And I need to establish whether or not that disability would have prevented her from doing the job that she was hired to do at DGP.	
751							<i>CPM Doesn't Q Why DGP Does Not Have Records If This Were True - Ignoring Fraud - Allows SolomonLaw Q She Deemed Irrelevant</i>	
752					77	4	THE COURT: She can say that she's got some incredible disease and that wouldn't prove whether she could or couldn't do a job to me. Are you a medical professional?	
753						7	MS. CRUZ-GARCIA: I am not, Your Honor. But at least the understanding as to whether or not there are limitations on her earnings based on whatever disability she has is very relevant.	
754						11	THE COURT: Well, if you're telling me that she's getting SSDI and if you're going to show me that the law says that there is a limitation, then you don't need to know what her condition is.	
755								
756					113	4	MR. SOLOMON: Your Honor, may I address the Court? During the break, apparently Ms. Antonio has been discussing with the lawyer some things about her testimony. Can she be admonished that even though she's kind of wearing two hats that she's not supposed to talk to anybody --	
757						9	THE COURT: Not supposed to give legal advice unless she gets admitted.	
758						11	MS. ANTONIO: She's not giving me legal advice.	
759								
760							***** this inference would mean Solomon would have been in close proximity at lunch which would be impossible since we took extreme efforts to remain in different areas of the courthouse or in downtown Tampa and a lie in an attempt to rid of McHugh. McHugh (a family friend stopped coming to court as a spectator and to protect me from harassment after this interaction.*** There was no discovery related to my disability and how this is relevant to a COMPANY invading my privacy in an issue that is related to DGP. IF I was employed, DGP violated ADA.	
761								
762						18	MR. SOLOMON: She was talking about disability and disability issues. That's some testimony that we have covered and may come back to.	
763								
764	4/8/2022	Motion	Antonio				Notice of Filing Excerpt of DGP's Synovus Bank ACH Statements Reflecting Payments Made Directly to Expert Witness, Brad Kanter of Kanter & Associates	
765								
766	4/27/2022	Trial Transcript	Ramdial				APPEARANCES:	
767							BY GARCIA-CRUZ	
768						5	Q: And do you know its owner, Daniel Geberth?	
769							Ramdial: Yes.	
770							Q Okay. How long has DGP, doing -- and I'll just say DGP and that means DGP Products, doing business as Numeric Racing -- been a client of Cohen & Grieb?	
771							Ramdial: I'm not sure. I received the client as a transition.	
772							Q Okay. When did you receive the client?	
773							Ramdial: Probably about four or five years ago.	
774							Q Okay. And four or five years ago. And are you currently still assisting DGP?	
775							Ramdial: Yes.	
776							Q Okay. So consistently for the last four or five years, what have you done for DGP?	
777							Ramdial: Just tax return prep.	
778							Q Okay. And as part of that tax return prep, do you have to communicate frequently with the owner of DGP as to certain transactions?	
779							Ramdial: Yes.	
780						6	Q Okay. And during your interaction with DGP, did you also interact with anyone else that was affiliated with DGP, to your understanding?	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
781							Ramdial: Not -- mainly it was Dan.	
782							Q Okay. Did you have any conversations or any contact with Faith Antonio?	
783						10	Ramdial: Once briefly , when I went to help Dan gather some documents for one tax return.	
784							Q Okay. And what was your understanding as to who Faith Antonio was?	
785							Ramdial: He introduced her to me as his girlfriend and then said that she helps with the bookkeeping.	
786							Q Okay. Did you talk to Ms. Antonio regarding anything related to the bookkeeping?	
787						21	Ramdial: Not specifically.	
788								
789		Ramdial Letter					Q Okay. Do you remember providing a correspondence on March 2nd of 2022?	
790							Ramdial: Yes.	
791							Q: Okay. And do you remember the contents of that correspondence?	
792						7	Ramdial: Yes.	
793							Q: And did you indicate that there were some transactions that Mr. Geberth did not recall and that you relied upon someone else's information in order to figure out what that activity was?	
794							Ramdial: Yes.	
795								
796						18	Q: Okay. Did you talk to Ms. Antonio regarding any of the entries?	
797							Ramdial: No.	
798								
799							Q: Do you have any knowledge as to Ms. Antonio making any entries into QuickBooks?	
800							Ramdial: I believe she told me that she used to do -- like, write checks and do the bank reconciliations.	
801							Q: Okay. And that's the conversation that I'm trying to get to.	
802							<i>WITNESS COACHING</i>	
803						8	3 Q Is that the conversation that occurred the day that you went to pick up the documents related to the tax return?	
804						4	Ramdial: Yes.	
805						6	Q Okay. Tell me the extent of your conversation with Ms. Antonio on that day.	
806							Ramdial: She just kind of showed me what she did in QuickBooks, which looked correct, like how she would write a check and how she would do the bank reconciliation, and it was just a brief two minutes through QuickBooks.	
807								
808						9	3 Q Okay. To your knowledge, who generated that report?	
809						4	Ramdial: Faith.	
810						5	Q Okay. To your knowledge, who inputted the information that appears on the report?	
811						7	Ramdial: I'm not sure of what detail Faith or Dan was working on the QuickBooks.	
812						9	Q And how do you know that Faith did the report?	
813						10	Ramdial: When I went, Dan just said that she was helping with the bookkeeping and helping keep up with the transactions because he was so busy.	
814								
815						24	Q What did -- when you said that Ms. Antonio showed you and it appeared to be correct, what did you mean by that? She showed you something in QuickBooks.	
816						10	Ramdial: She went to, like, write checks, she showed me how to put in the vendor, the amount, the account category, save check, and then that was it. That's how you would write a check in QuickBooks.	
817						6	Q: She showed you the screen where she would go to input the check?	
818						8	Ramdial: Yes.	
819						9	Q: Okay. Did she demonstrate by inputting a check for you so that you could tell her whether it was being done correctly?	
820						12	Ramdial: I don't recall that.	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
821								
822					11	2	Q And to your knowledge and observation, did she also have an understanding as to what clearing a check meant?	
823						4	Ramdial: Yes.	
824						21	Q From your observations, what were your impressions regarding Ms. Antonio's knowledge of QuickBooks?	
825						23	Ramdial: It seemed like she knew how to use QuickBooks.	
826						24	Q Why did it seem to you that she knew how to use QuickBooks?	
827					12		Ramdial: <u>Just by the brief conversation</u> , she knew, like, where the accounts were going, what the transactions were, the chart of accounts, writing a check, doing the bank reconciliation, just the basic things that we would look at.	
828								
829							Q Did Ms. Antonio make any comments regarding Mr. Geberth's understanding of QuickBooks?	
830					13		Ramdial: Not that I recall.	
831					14		Q: What was the resolution that day regarding the transactions that you were there to inquire about?	
832					16		Ramdial: We never got to one. Dan was supposed to review the <i>general ledger</i> for that year and all the years prior, and it's just -- we haven't filed any returns.	
833								
834					13		MS. CRUZ-GARCIA: Nothing further, Your Honor. Admittedly, the document that was provided by Ms. Ramdial does not say what she has said here today, so I'm not going to move it into evidence.	
835								
836							CROSS-EXAMINATION BY FAITH ANTONIO	
837					17	20	Q And within this brief time, you state that you and I, Ms. Antonio, had sat down together and I showed you how to use QuickBooks? Is that your testimony?	
838						23	Ramdial: <u>I don't think</u> you showed me how to use QuickBooks. <u>I just think</u> you just showed me what you do in QuickBooks, like for the writing checks and reconciling.	
839					18	1	Q Do you know the date of this occurrence?	
840						2	Ramdial: No.	
841						3	Q Do you know the year of this occurrence?	
842						4	Ramdial: I can't remember. I think it was '18 or '19. It may have been '20, I don't know.	
843								
844						9	Q And do you have access into DGP's QuickBooks account?	
845						10	Ramdial Yes.	
846						11	Q Have you had access into DGP's QuickBooks account since 2016?	
847						13	Ramdial: I believe so. Maybe not me personally but the partner at the firm who used to work with Dan before I got assigned the client, would have had access.	
848							<i>See 2016 E-Mails Between Geberth and Ramdial</i>	
849						17	Ramdial I'm also not sure at what point DGP switched from QuickBooks Desktop to QuickBooks Online. Because at QuickBooks Desktop, we would not have had access until Dan sent us the file.	
850						21	Q Would you say that you were in DGP's QuickBooks account around December of 2019?	
851								
852						25	THE COURT: I'll let this go. She said she didn't know the date. It was '18 or '19 and may have been '20.	
853								
854								
855								
856								
857								

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
					19	2	Ramdial: Yeah. I don't see why we would have had any access -- or why we would have had any reason to go into the QuickBooks unless Dan specifically asked us to clean it up to match the last filed tax return , which is usually what we would do in the QuickBooks. We wouldn't do anything else.	
858								
859								
860					20	12	Q If you can go down to the date, December 16, 2019?	
861						13	Ramdial Uh-huh (affirmatively).	
862						14	Q The email address that's listed, it's spelled out a-r-a-m-d-i-a-l at CohenAndGrieb.com. Would that be your email address?	
863						17	Ramdial: Yes.	
864						18	Q And now on this date, would you confirm that this would be a transaction that you had edited?	
865						20	Ramdial: Yes	
866					23	2	Q Regarding 260, would you say that a transaction with the description of Innisbrook would be a correct -- it would be a correct account to attach to Contract Labor? Is it some -- is it a transaction that would be wages or a transaction that would be for an everyday business expense?	
867						7	Ramdial: I don't think it would be wages or a business expense.	
868						8	Q And why would a transaction be listed as Contract Labor if it's not considered wages?	
869						10	Ramdial: I think this specific Innisbrook transaction is the first transaction that caught Mr. Geberth's eye when he was looking through the general ledger at the time we briefly met. This is kind of going back to what I stated in my letter, because he was confused as to why he would have advertising at Innisbrook, because he said it wouldn't make sense for his business to even advertise at Innisbrook.	
870						18	And so when he was going through the general ledger, he had wanted to categorize all the things that he thought was incorrect into the one account called Contract Labor, which is why I moved it. Because he asked me to move it there.	
871						22	Q: And is this a time that you briefly met Ms. Antonio?	
872						23	Ramdial: Yes.	
873								
874					26	2	Q: Exhibit 3-C, Pg 073: Do you see the amount that says total for Contract Labor?	
875						4	Ramdial: Yes.	
876						5	Q: Can you please tell me the amount?	
877						6	Ramdial: \$76,128.33	
878					25	2	Q: Now, under Contract Labor, the transactions that are listed, are these something that you would consider wages?	
879						5	Ramdial: No	
880					27	16	Antonio: DGP-01116: It's a 1099 for 2018. Can you please tell me the amount listed under non-employee compensation?	
881						18	Ramdial: \$75,935.42	
882						19	Antonio: So this form right here, were you the individual that created this document?	
883						21	Ramdial: Yes.	
884						22	Antonio: And from the amounts that are listed, as you say, that in the general ledger, there are generally not wages, why would an amount that's not wages be listed in a form that is listed for as income to an individual?	
885					28	1	Ramdial: Per the client, it was expenses made by the company not for related to DGP. So if DGP is paying for an employee's expense, it would be income to that employee.	
886								
887						4	Antonio: So as a CPA or a tax accountant, you would agree that it's, by law, you would be able to create a document full of transactions that are not in fact wages to a person, without verification?	
888						13	Ramdial: If an expense is paid by the company that is not a company expense but it's for the employee, it would be additional income to the employee. But since Faith Antonio was not a W-2 employee, she would be a 1099 contractor, in which case any income would be reported on this for, 1099-Miscellaneous.	
889						21	The Court: Hold on. Wages too?	
890						22	Ramdial: Wages, no.	
891						23	The Court: For a non- W-2?	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

Row	A	B	C	D	E	F	G	H
892						24	Ramdial: For a non W-2 contract wages	
893						25	The Court: Yes	
894					29	1	Ramdial: Yes, it would be.	
895						3	Antonio: And how would you determine that this amount is for a person -- was Ms. Antonio ever declared as an employee?	
896						5	Ramdial: An employee? No.	
897						7	Antonio: ...what year did you create this document?	
898						8	Ramdial: I'm not -- I can't remember.	
899							***	
900					30	12	The Court: Remember that she said that this is not audited. She took what was coded by the client and tied them together.	
901						15	Antonio: She just said that she's the one that coded them.	
902						17	The Court: Based on his input.	
903								
904								
905	4/29/2022	Trial Transcript	Geberth				Q: Just go through the statement and tell me where you see an ATM withdrawal that month.	
906							Geberth: July 6 th , but it was actually pulled on July 4 th , 2015.	
907							Q: and it says ATM withdrawal, cash withdrawal. And what's the amount?	
908							Geberth: \$500.00	
909							Q: Is the ATM withdrawal, from this ATM in particular, odd for you?	
910							Geberth: Yes.	
911							Q: And why is that?	
912							Geberth: Because I rarely would pull money from my bank ATM.	
913							Q: And where did you usually go pull money from the ATM?	
914							Geberth: Around the corner from Suncoast Crossings.	
915							Q: And this one at State Road 54 is a Synovus; correct?	
916							Geberth: Correct.	
917							Q: And why is it that you went to this specific ATM location on this day, if you recall?	
918							Geberth: Because it looks like I had dinner at Grill 54, which is right next to the Synovus Bank.	
919								
920	5/2/2022	Trial Transcript	Geberth				Q: So how do you determine, from a period going back to 2015, whether this transaction or withdrawal was made by Ms. Antonio or yourself, or any other individual?	
921							Geberth: Well, no other individual had the card. You had the card in your possession.	
922								
923							This would mean every single transaction from January 2015 through November 2019 would have been made by me.	
924								
925								
926	6/14/2022	Trial Transcript	Garcia			152	Garcia: We stipulate that the \$600 amounts that were reflected, we contend are salary and wages, and we are not pursuing.	
927							Antonio: There's also transaction for the \$800 that you -- (referring to the \$800 checks alleged as forged)	
928							Garcia: Which are also wages that we're not claiming.	
929								
930					85	22	BY MS. ANTONIO:	
931							Q So the contract labor category was non-existent prior to December of 2019; right?	
932							GEBERTH: Yes.	
933					86	1	Q Did you contact -- did you create this contract labor?	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

	A	B	C	D	E	F	G	H
934							GEBERTH: Yes. It was to my understanding, from talking to my previous accountants, that all the money that I found misappropriated, that I was allowed to enter it in as contract labor. But after dealing with Kanter & Associates, they told me that wasn't the proper thing to do, that I needed to issue W-2s, which were done. So the contract labor, we zeroed them out and sent them to the IRS, so there is no more 1099s for this contract labor. Which means I gave them W-2s, which means I'm going to be paying the taxes on all that money.	
935								
936					91		THE COURT: She said she can read it. I'm the one that was concerned about screenshots. That's why I thought that the really genuine article needed to be produced. But go ahead and read what you think I said.	
937							THE COURT: Okay. I was critical of the screenshots, as I remember.	
938								
939							MS. ANTONIO: Yes. And I was asking, because they only provided 14 -- screenshots of only 14 transactions, and I was requesting their version instead of -- [DGP'S QUICKBOOKS FILE NOT INTUIT]	
940					92		MS. ANTONIO: ...where we had a hearing on for them to show where you can click on it and it brings the whole thing. And they responded by saying that they no longer had access to the QuickBooks Online account. So you put an order in requesting Intuit to reopen it so that they could produce these documents.	
941							THE COURT: Okay. So now what's your question?	
942							GEBERTH: I don't -- I have no idea what she's even talking about, honestly.	
943								
944							THE COURT: Okay.	
945							GEBERTH: Screenshots? It's like, yeah, I took plenty of screenshots of stuff. I took screenshots of pictures, TikTok, everything I've taken screenshots of, so --	
946								
947	6/17/2022	Trial Transcript	Kanter				Kanter: I have a Certified Public Accountant license, and I have an Enrolled Agent license by the U.S. Department of Treasury. 1099's that were prepared, I believe, by Cohen & Grieb, we reviewed those. And the W-2's as well.	
948							Garcia-Cruz: Who prepared the W-2's?	
949							Kanter: My firm did.	
950							Garcia-Cruz: And did you also review tax returns?	
951							Kanter: From DGP, yes?	
952								
953	8/29/2022	Trial Transcript	Garcia				Garcia: Your Honor, there has been a lot of discussion regarding the 1099's and the W-2's. And I want this witness to explain to us why there was a transition between a 1099 and a W-2 and what the impact is.	
954							The Court: Is that relevant as to the credibility and the process, because there's been an inference that those 1099's were created fraudulently and with no purpose other than to establish, if you will, a case for embezzlement.	
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956								
957	2/13/2023	Trial Transcript	Kanter				Q: Mr. Kanter, were you paid in September of 2021 to create the W-2's for Plaintiff?	
958							Court: Incorporated in the total amount of payments, are there charges for work that you did other than for your testifying expert report and testimony?	
959							Kanter: No. If there was work -- if there's work done, it's separated.	
960							Q: Mr. Kanter is it a violation of the AICPA Code of Professional Conduct of doing outside work for a company that you are here to examine -- here as an expert?	
961							Kanter: No, it's not.	
962							Antonio: Mr. Kanter, do any of the checks that are alleged and that are a part of this proceeding, are they a part, are they included in the amount of the W-2's?	
963							Kanter: Uhh, I believe what's included in what was identified as W-2's was strictly the (indiscernable) or the \$600 amount which was identified somewhere as a -- it was referred to as the salary amount that was identified for employment purposes.	

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

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964							<p>Kanter: And we were correcting what another firm had done which actually caused the Defendant to be in a worse situation by filing 1099's which we believe was inappropriate. So, the correcting of those 1099's benefitted you. The benefit to the Defendant is correcting the inappropriate 1099's which would have placed the burden of not only the federal income tax but the self-employment tax on top of it, which would have created an additional burden of 15.3 percent for self-employment tax on those 1099 dollars. By converting them to W-2's, which they are appropriately done based on the 15.3 rule by the IRS, then the Defendant is only responsible for 7.65 percent of a self-employment tax and the Plaintiff is now responsible for the other half of the 15.3 percent self-employment tax.</p> <p>Antonio: Who created the 1099's?</p> <p>Kanter: Cohen & Grieb, to my understanding prepared the 1099's.</p> <p>Antonio: And the amounts that were – the total amount for – on the 1099's included the amounts that were alleged as embezzled; correct?</p> <p>Kanter: Correct. They were more than the W-2's.</p> <p>The Court: Is it inconsistent to say that the 1099's include some compensation and then say that those same ones are unauthorized? Is it inconsistent to tag someone with 1099 distributions and consider those to be theft as well?</p> <p>Kanter: the 1099 is not necessarily wage compensation. But to assign income generated because it came through potentially theft, that is common practice to use the 1099 as a vehicle to transfer the tax liability to the party that received the income to permit the business to take the deduction. Gifts are not taxable events, just to clarify</p> <p>Court: She's saying: Does it make sense to issue a document that will cause her to pay tax on some form of income that DGP is asking to be reimbursed?</p> <p>Garcia: And that assumes facts not into evidence because DGP is not asking for any of the wages.</p> <p>Court: But 1099, Mr. Kanter said, was more than the wages.</p> <p>Garcia: Right. But the 1099 was replaced by the W-2. So all this discussion about 1099 is irrelevant.</p>		
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978			NOTE				I believe Solomon Law, Ashana Ramdial, Brad Kanter, William Kent, and Daniel Geberth went to the lengths it did to hide the falsification of business records, fraudulent tax returns, and PPP loans that Geberth/DGP obtained by using the falsified 1099's that were submitted to Synovus, SBA, and the Social Security Administration.		
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980	5/10/2023		Solomon	1053			DGP's CLOSING ARGUMENT BRIEF		
981					10		Furthermore, Defendant's actions have created a spiderweb of misfeasance that has hindered DGP's ability to assess the true damages suffered and caused DGP to suffer even more damages in attorney's fees and costs to untangle. It is without a doubt that such confusion and chaos benefits no one more than Defendant. It is Defendant who has been able to receive compensation above and beyond the amounts agreed by DGP for her work at the company. That is because Defendant received her agreed upon salary PLUS more than \$111,525.89 in good and services for her benefit. Defendant has been enriched by DGP's dime over the years, all while defrauding the federal government and collecting social security benefits for her alleged inability to work.		
982					11	fn13	Certainly, at the very least Defendant has demonstrated that she has the capacity of working at a job doing administrative tasks.		
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984	6/15/2023	Brief	Antonio	1054	43		Plaintiff and its expert committed fraud right under this Court's nose by creating tax documents during this proceeding after DGP admitted there were no employment records. Plaintiff previously stipulated that Antonio was not paid as an employee during 2015 as its basis why Antonio did not receive a 1099 for year 2015 and then we have Kanter testifying that he created W-2's, including for 2015. [Tr. 6.16.22, 91:3-16].		
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986					46		Plaintiff waited six months after creating and filing the W-2's before filing the Removal Notice withdrawing ATM Withdrawals ten days before trial most likely because Plaintiff hoped this Court would grant a default judgment based on unfounded TikTok allegations that had no relevancy to DGP claims.		
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990	6/23/2023		Garcia	1055			DGP's Rebuttal Brief		

DGP, GEBERTH, SOLOMON, HERENDEEN, COHEN & GRIEB, KANTER TAX/PPP FRAUD - COLLUSION

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991							It is Plaintiff's burden to prove Antonio was working at DGP, had control of the debit card, and was creating entries in QuickBooks every single day from January of 2015 through November of 2019, without Geberth's knowledge or consent [¶ 23]. Plaintiff has no such burden of proof. This Court has repeatedly advised the parties that Defendant's employment status is irrelevant as to the burden of proof in the adversary claim. DGP does not have to establish that Defendant was creating entries in QuickBooks every single day for years in order to prevail in this matter. It is preposterous to believe otherwise.	
992						33	In a September 30, 2016 email with Ramdial that Geberth admitted he wrote, he told her any money that he took out, he coded it to Opening Balance Equity [¶ 138]. Defendant quotes an exhibit not admitted at trial [See Pro Memo at Doc# 1047]. Defendant completely misrepresents the testimony at trial wherein Geberth actually denied writing the email [6/16/22 T @ P112/L4-P117/L19].	
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994							Plaintiff never disclosed that the W-2's [sic] received by Antonio in September 2021 were created by Kanter [¶ 143 13]. Defendant failed to issue expert interrogatories and/or depose Kanter when afforded the opportunity to do so multiple times. Had Defendant issued the expert interrogatories or deposed Kanter she certainly would have obtained the information if it was that important to her [4/25/22 T @ P25/L1-P26/L24].	
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996							Plaintiff improperly utilized the process of filing pleadings [sic] with this Court for the purpose of launching scandalous attacks on Defendant [¶ 147-155]. It appears Defendant attempts to argue that the true fact that Defendant collected disability and income from DGP at the same time is a "scandalous attack" upon Defendant. The fact that Defendant collected disability while receiving thousands of dollars in income, benefits in kind, and goods from DGP is undisputed and un rebutted by the evidence presented at trial [4/25/22 T @ P70/L5-P71/L23; and P74/L14-P76/L13; 4/27/22 T @ P185/L20-P190/L7; 4/29/22 T @ P60/L25-P61/L22; and 8/29/22 T @ P36/L20-P37/L7. Also, P-Ex 265]. It is also relevant as to why Defendant requested cash payments for her wages and is part of her motivation to actively and aggressively cover up her embezzlement.	
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998							Geberth individually and on behalf of DGP has accepted responsibility for his actions during this and other proceedings. When it was brought to Geberth's attention that the previously issued 1099 was not the correct form to reflect Defendant's wages, DGP corrected the document and filed a W2 knowing it would likely cause DGP a tax liability. When further discovery revealed that certain transactions were not attributable to Defendant, DGP corrected the claim by filing a Notice of Removal and Correction of Itemized Deductions from Complaint [Doc# 720]. When certain transactions had even the appearance of being an expense approved by and/or authorized by Geberth, those claims too were abandoned.	