

EXHIBIT 1J

Jeffrey Gelfound Recording #4 / 6

Interviewed on April 27, 2021

Location: 300 N. Los Angeles Street

(Conference Room) – Central District of CA USAO

Time: 1:30PM – 2:52PM

Transcript by: [REDACTED]

Reviewed by: SA Joe Ziegler (IRS)

SA Ziegler: The time is 4:30 PM, this is the interview of Jeffrey Jeff Gelfound. 1:30 PM, sorry, 1:30 PM.

[inaudible whispers]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

DOJ-Tax Daly: OK. Yeah. [REDACTED] a schedule of tax due and owing. Is that your handwriting [REDACTED]?

Jeff Gelfound: It is.

DOJ-Tax Daly: OK [00:40:00]. It says, “the 2017 and ‘18 estimated tax liabilities were discussed with Hunter on 2/11”.

Jeff Gelfound: Yeah.

DOJ-Tax Daly: And he elected not to remit the tax payments. Did he explain why he didn’t remit them?

Jeff Gelfound: It was... It was implied that he had no resources to pay.

DOJ-Tax Daly: How was it implied?

Jeff Gelfound: Just... He could’ve told- I mean, I know from the get-go there was- I couldn’t understand.

DOJ-Tax Daly: Did he explain to you, outside the presence of counsel, what expenses Kevin Morris would cover and what he wouldn’t cover?

Jeff Gelfound: No.

DOJ-Tax Daly: On the 1040, he’s paying DC taxes, right, if you look here. DC liability.

Jeff Gelfound: Yes.

DOJ-Tax Daly: OK. Was it?

Jeff Gelfound: Is that a question or a statement?

DOJ-Tax Daly: It’s a statement—

Jeff Gelfound: Oh.

DOJ-Tax Daly: —but was there a discussion of where-what his residence was that year? Did you discuss with him why he was paying DC taxes and not taxes to another state? Outside the presence of counsel.

Dean-Counsel: Again, outside of counsel.

Jeff Gelfound: There was a discussion regarding residency on- at the meeting in January when he came to our office, outside presence of counsel.

- DOJ-Tax Daly:** OK and what was the discussion?
- Jeff Gelfound:** Where he resided.
- DOJ-Tax Daly:** And what did he say?
- Jeff Gelfound:** I don't remember the specific context but he gave us information- I [00:42:00] don't remember, I know it was discussed because- I know it was discussed but I don't know of the specific dialogue that took place and whatever we report on the return and there could be a note, I want to say there's probably a note somewhere that- from me, saying per Hunter, you know...
- DOJ-Tax Daly:** And just so you know, those January 28th notes, counsel is claiming those are privilege, those have not been produced to us.
- Jeff Gelfound:** OK, so can I not...?
- DOJ-Tax Daly:** We don't have them
- Dean-Counsel:** I understand.
- DOJ-Tax Daly:** Yeah, and the discussion itself is—
- Dean-Counsel:** The discussion itself to the extent that you can recall some discussion about that in that meeting, please, tell him what you remember. If you don't remember, say that, if you think that's in your notes and you don't recall what your notes say, then say that.
- Jeff Gelfound:** OK. It was discussed but that's—
- DOJ-Tax Daly:** That's the best you can recall at this point?
- Jeff Gelfound:** Yeah as far as residency, his residency—
- DOJ-Tax Daly:** The issue of residency on the return filed.
- Jeff Gelfound:** Yeah.
- DOJ-Tax Daly:** Does anybody else have any questions on the 2017?
- SA Ziegler:** Mark asked a question about the ability to pay the taxes. How did you-how did you determine which taxes that Kevin was going to pay and which ones he was not going to pay? Outside the presence of counsel.

