

COPY

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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ANUCHA BROWNE SANDERS,

Plaintiff,

-against-

06 CV 0589 (GEL)

MADISON SQUARE GARDEN, L.P.,  
ISIAH LORD THOMAS III and JAMES L. DOLAN,

Defendants.  
-----X

VIDEOTAPED DEPOSITION OF [REDACTED]

New York, New York

Tuesday, January 23, 2007

REPORTED BY:

BARBARA R. ZELTMAN

JOB NO.: 11343



**David Feldman**  
Worldwide

805 Third Avenue, 8<sup>th</sup> Floor  
New York, NY 10022  
(800) 642-1099

From File to Trial.  
600 Anton Boulevard, 11<sup>th</sup> Floor  
Costa Mesa, CA 92626  
(866) DFW-1380

1 [REDACTED]

2 at these entries?

3 MR. MINTZER: Objection to  
4 form.

5 A I don't recall.

6 Q Did you discuss expenses with  
7 Ms. Sanders?

8 MR. MINTZER: Objection to  
9 form.

10 A Like I said, we had several  
11 conversations during probably the height  
12 of the season. Lot of this stuff is -- I  
13 don't remember. All I could tell you, I  
14 know we finished the return. That's all I  
15 know. Forgive me. We do a lot of  
16 clients, and that's information I don't  
17 recall. I really don't.

18 Q The page that follows, page  
19 now marked BH-56, is a continuation of  
20 Schedule C.

21 And Part 4 refers to  
22 information on your vehicle.

23 Did you discuss this  
24 information with Ms. Sanders?

25 MR. MINTZER: Objection to

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[REDACTED]

form. Asked and answered.

A I don't recall.

Q And Part 5 with respect to  
Other Expenses, you also prepared this  
schedule; is that correct?

A Yes.

Q Did you discuss these items  
with Ms. Sanders?

MR. MINTZER: Objection to  
form. Asked and answered.

A Well, I don't recall. Like I  
said, we did the return at the height of  
the season. Information was spoken about.  
I don't recall specifically what you are  
asking for.

MS. FRANCO: Can we go off the  
record a moment?

THE VIDEOGRAPHER: Going off  
record. Time is 10:40 a.m.

(A brief recess was  
taken.)

THE VIDEOGRAPHER: Going back  
on record. Time is 10:44 a.m.

Q Mr. [REDACTED] still referring

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A Yes.

Q Do you recall when that conversation took place?

A It would have been prior to the date -- see, in our system, when we print them out, it defaults to the date it's printed, which means this return could sit for a week or two before it actually gets reviewed. And then we speak to the client.

And we don't have a log that says when printed, when called client, when case is closed. We don't have that kind of timeline. We don't maintain that kind of activity on an account.

Q My question is merely --

A But what I'm saying to you, sir, is I would not know from this date when I called her. This could have been printed on the 29th. I could have spoken to her on April 1st, the 5th, the 6th. I don't know.

Q But your testimony is you did have a conversation with her regarding the

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prepared in accordance with any requirements of the tax code; was it not?

MR. MINTZER: Objection to form.

A Yes.

Q And that return was prepared in a manner that would not subject you to any criminal or civil sanctions under the tax code?

MR. MINTZER: Objection to form.

Q Is that correct?

A Yes.

Q With regard to that 2001 return prepared in 2002, you never took any steps to engage with Anucha Browne Sanders in any fraud in that return, did you?

MR. MINTZER: Objection to form.

A No.

Q And wouldn't it be fair to say that in the calendar year -- strike that.

So again, with regard to the

1 [REDACTED]  
2 2001 return that would have been prepared  
3 in 2002, you would not have included  
4 information on that return were it not  
5 information that you were led to believe  
6 was relevant to that return?

7 MR. MINTZER: Objection to  
8 form.

9 MR. GUNZBURG: Hold on a  
10 second. Could you just repeat the  
11 question.

12 (Requested portion of record  
13 read.)

14 MR. MINTZER: You have my  
15 objection.

16 A We prepare returns based on  
17 information that our clients give to us.  
18 And so we had conversations with  
19 Ms. Browne Sanders, which were  
20 undocumented, and we would not sign the  
21 return if we felt the return was  
22 fraudulent.

23 Q All right.

24 And just let me be clear about  
25 your testimony. And that is that in the

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[REDACTED]

calendar year 2002 when you prepared the 2001 return, that return would have been prepared based on information you received from Ms. Browne Sanders; is that correct?

MR. MINTZER: Objection to form. Asked and answered.

A Yes.

Q Because it would be fair to say that in any tax year, you would not add information to a return if you did not have a basis for it received from the individual that you were doing the return for; is that correct?

MR. GUNZBURG: Are you talking about generally, or talking about Anucha Browne Sanders?

MS. FRANCO: I am talking about generally.

MR. MINTZER: Objection to form. Your questions are so leading, and really, you are testifying for this witness.

MS. FRANCO: I consider him to be an adverse witness.

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Q And have you ever made entries on Schedule C that were not either provided to you by the client orally or by documents?

MR. MINTZER: Objection to form.

A No.

MR. MINTZER: Asked and answered.

Q With regard to charitable deductions, is there a requirement under the tax code of supporting documentation for any charitable deductions sought over \$250?

MR. GUNZBURG: At what point in time because the law changed?

Q In the calendar year 2003 for the tax year 2002.

A I don't recall when that actually came into effect.

Q But once that came into effect, the client would have understood from your communications that they would need supporting documentation if they were