





with Receivership tax reporting to the Internal Revenue Service (“the “IRS”). Since that time, the Padgett Stratemann firm was acquired by RSM US LLP (RSM). RSM is a significantly larger firm with a global presence and significantly higher billing rates than Padgett Stratemann.<sup>2</sup>

From 2012 to the present, the Receivership’s need for IRS reporting accounting activities has been relatively low. The Receiver has only recently been in a position to pay his U.S. and foreign counsel’s fees and invoices for their assistance in the Receiver’s successful recovery efforts.

In February of 2022, the Court granted the Receiver’s Motions to Pay Fee Expenses and [Dkt. #'s 251,216,217,218,219,220,225]. The IRS requires tax reporting forms for funds paid to foreign counsel and to U.S counsel including fees the Receiver and his paralegal are paid.

The Receiver considered several accounting firms with expertise in receivership tax reporting. Through his research with the National Association of Federal Equity Receivers, the Receiver identified the accounting firm Ahuja & Clark, PLLC.<sup>3</sup>

**A. Ahuja & Clark, PLLC.**

Ahuja & Clark (“A&C”) is a small regional accounting firm located in Plano, Texas. They have extensive experience in Receiverships and understanding their complex accounting and tax requirements. They have similar engagements with receivers in the following cases: *U.S. Securities and Exchange Commission v. Heartland Group Ventures, LLC, et al. No. 4:21-cv-01310*; *U.S. Securities and Exchange Commission v. William Neil "Doc" Gallagher, Gallagher Financial*

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<sup>2</sup> RSM has 51,000 professionals in 123 countries around the globe. Retrieved from RSM ‘s website on June 9, 2022, <https://rsmus.com/about.html>.

<sup>3</sup> NAFER Service Providers. Retrieved from Accounting/Tax Services June 9, 2022, <https://nafer.connectedcommunity.org/network/members/serviceproviders>

*Group, Inc., and W. Neil Gallagher, Ph.D. Agency, Inc., No. 3:19-cv-0575-C (USDC NDTX filed March 7, 2019).*

## **B. Compensation Terms**

A&C provided the Receiver with a proposal which includes the receivership support services they offer which includes filing of the required tax forms. Their proposed engagement proposal reflects their discounted hourly rates.<sup>4</sup> The fees for filing W-8 BENS will be \$500.00 each and the fees for filing 1099s will be \$300.00 each. (*See exhibit 1*).

- a. IRS requires Form W-8 BEN be issued to:
  1. Van Oosten Advocaten (Netherlands)
  2. PCB Litigation (UK London)
  3. Kinstellar – (Hungary)
  4. Montanios & Montanios Llc (Cyprus)
  
- b. IRS requires Form 1099 be issued to:
  1. Munch Hardt (U.S.)
  2. Guy Hohmann (U.S.)
  3. Ryn Hohmann (paralegal – U.S.)

## **CONCLUSION AND PRAYER**

For the reasons set forth above, the Receiver respectfully requests this honorable Court grant this Motion to allow the Receiver to retain the accounting firm of Ahuja & Clark, PLLC.

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<sup>4</sup> Ahuja Clark (November 7, 2022). Team member resumes are available on their website. Madhu Ahuja resume is located at <https://www.ahujaclark.com/wp-content/uploads/2019/08/M.-Ahuja-AC-Resume-1.pdf>. Retrieved from: <https://ahujaclark.com/team/>

Respectfully submitted,

**THE HOHMANN LAW FIRM, LLC**

By: /s/ Guy Hohmann

Guy Hohmann

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**CERTIFICATE OF CONFERENCE**

I have conferred via email with Tim Mulreany of the United States Commodity Futures Trading Commission. The United States Commodity Futures Trading Commission takes no position on this motion.

By: /s/ Guy Hohmann

Guy Hohmann

**CERTIFICATE OF SERVICE**

On November 14, 2022, I electronically filed this motion and proposed order with the Clerk's Office in the United States District Court for the Western District of Texas Austin Division.

I hereby certify that I will serve parties individually or through their counsel of record, electronically, or by other means authorized by the Court or the Federal Rules of Civil Procedure.

By: /s/ Guy Hohmann

Guy Hohmann



**Ahuja & Clark, PLLC Certified Public Accountants**

November 10, 2022

Receivership Support Re: United States Commodity Futures Trading Commission v. Senen Pousa, Investment Intelligence Corporation et al., No. 1:19-cv-00930-LY (hereafter referred to as, "IB Capital ProphetMax").

Ahuja & Clark, PLLC (referred to as "Proposer" or "A&C"), is submitting this proposal to provide services in support of Mr. Guy Hohmann ("You", "Receiver") in the above referenced matter. Thank you for the opportunity to submit this proposal regarding the above referenced services. Please do not hesitate to contact us with any questions or concerns.

**IRS REQUIRED TAX SERVICES:**

**IRS requires Form W-8 BEN**, Form W8-BEN, Certificate of Foreign Status of Beneficial Owner (referred to as Form W-8 BEN) be provided to the payer for payments made to foreign persons in order to determine the amount subject to withholding for the following foreign persons. A&C will gather Form W8-BEN, for United States tax withholding and reporting (for four international law firms). A&C will determine withholding requirements of the Receiver based on information provided on Form W8-BEN.

The Receiver's foreign counsel who received payment from the IB Capital ProphetMax receivership in year 2022 are as follows:

1. PCB Litigation (UK London)
2. Kinstellar – (Hungary)
3. Montanios & Montanios Llc (Cyprus) (YP/MMM/302366)
4. Van Oosten Advocaten (Netherlands)

A&C estimates that the fees for the preparation of each Form W8-BEN and the calculation of withholding will be \$500 per form. A&C will also assist the Receiver in depositing the withholding from the payments to the IRS. A&C estimates the fees for creating an account with the IRS and depositing the withholding to take approximately 8 hours of CPA time (estimated fees approximately \$2,000)

**The IRS requires Form 1099** be provided to the payer for payments to U.S. persons in order to determine the amount subject to withholding for U.S persons.

A&C will issue Form 1099's to the Receiver and U.S Counsel  
Munch Hardt (U.S.)  
Guy Hohmann (U.S.)  
Ryn Hohmann (U.S.)

Exhibit 1



A&C estimates that the fees for the preparation of each Form W8-BEN and the calculation of withholding will be \$300 per form.

**A&C proposed budget:**

Based on the information provided, the budget is estimated to be approximately \$4,900.

**Proposed Hourly Rates By Level**

A&C is proposing discounted rates based on the professional level of expertise to be provided. See proposed discounted rates below.

	Discounted Rate	Standard Rate
Engagement Leader	\$325	\$365
Managers/CPA/CFE/EA	\$250	\$280
Senior Associate/Project Manager	\$180	\$210
Associate	\$120	\$150

Exhibit 1

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**Ahuja & Clark, PLLC**

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Qualifications for Audit Services, RFQ 20-01