

United States District Court
Eastern District of Kentucky
Northern Division at Covington

UNITED STATES OF AMERICA)
) Covington Criminal
) Action No. 11-70
 vs.)
) Covington, Kentucky
 RONALD E. WEINLAND)
) June 4, 2012
) 1:42 p.m.

TRANSCRIPT OF OPENING STATEMENT BY THE GOVERNMENT
BEFORE THE HONORABLE DANNY C. REEVES, AND A JURY

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Proceedings recorded by mechanical stenography,
transcript produced by computer.

1 (Whereupon, the following proceedings were had in the
2 presence of the jury.)

3 THE COURT: At this time, as indicated, we will
4 proceed with opening statements.

5 Mr. McBride, will you be making the opening for the
6 government?

7 MR. MCBRIDE: I will, Your Honor.

8 THE COURT: Thank you. You may proceed.

9 MR. MCBRIDE: Thank you, Your Honor.

10 THE COURT: Mr. McBride, at this time, the Court will
11 invoke the rule on witnesses. When the Court invokes the rule
12 on witnesses, any person that is expected to testify in the case
13 will be required to leave the courtroom and may not discuss the
14 testimony of other witnesses in advance of his or her own
15 testimony.

16 You may proceed.

17 MR. MCBRIDE: Thank you, Your Honor. May it please
18 the Court.

19 THE COURT: Mr. McBride.

20 MR. MCBRIDE: Mr. Webb, Mr. Cline, Mr. Coffman,
21 Mr. Weinland.

22 Good afternoon, ladies and gentlemen of the jury.
23 Like all lawyers, I like to talk, so before I talk about the
24 case itself, I want to make a couple of preliminary comments.

25 First, it's my honor to represent the United States in

1 this case, as I know it is Assistant United States Attorney
2 Chris Nasson's honor to do the same. We are privileged to serve
3 the government in this way and we are not the only ones who are
4 going to end up serving the government in this case and in this
5 trial, perhaps more accurately, because you too are going to
6 have obligations as the Court has already laid out for you.

7 This case involves a great deal of information and a
8 long period of time, and I'm going to try to give you a fairly
9 succinct capsule of what we believe the government will say.
10 Now, as the Judge said, opening statements are not evidence, but
11 they are important. They're important because it's the
12 opportunity for each side to relate to you what they believe the
13 evidence will show.

14 We're here today, ladies and gentlemen, because Ronald
15 Weinland attempted to evade his taxes willfully during the years
16 2004, 2005, 2006, 2007, and 2008. During that period of time,
17 he used his church to fund an affluent lifestyle and he used the
18 instrumentalities of that church to conceal his true income from
19 the Internal Revenue Service and shield himself from further
20 taxation.

21 There's a duality here that I think the evidence is
22 going to show you about the nature of the Church of God and
23 Ronald Weinland's role in it. On one side we have the spiritual
24 nature of the church and the congregation. That's not what
25 we're focusing on. What we're focusing on and what the evidence

1 will speak to is the organizational function, structure, and
2 income sources of the church that are legitimate as they relate
3 to their employee, Ronald Weinland. There's a duality with
4 regard to Mr. Weinland. He is the spiritual leader of the
5 church, but he is also the business leader of the church. And
6 the church, like any other organization, has a legal component,
7 a structural component, a hierarchy of organization, functions,
8 and area that it covers, which all give the basis for what are
9 ordinary and reasonable expenses.

10 Now, why is it important to know what those expenses
11 are? Because the only source of income that Ronald Weinland has
12 comes from the church and has so for quite some time. So I want
13 to talk to you about the nature and organization of the church.

14 So let me start with the legal organization. The
15 Church of God - Preparing for the Kingdom of God is a
16 corporation. The Church of God - Preparing for the Kingdom of
17 God, Inc., was incorporated be in the State of Delaware by
18 Mr. Weinland. He did this in about 1999, year 2000, just as he
19 was starting his full ministry here in the Cincinnati area,
20 Northern Kentucky-Cincinnati area.

21 The church is structured just like any other
22 corporation might be. There is a board of directors and there
23 is a president of the corporation, and that president and board,
24 of course, sets the policies and decides what the corporation
25 will do, how it's organized and where it goes, et cetera.

1 The only difference about this corporation and many
2 others is that Mr. Weinland is the only board member and the
3 only officer of the corporation with any legal authority in the
4 corporation.

5 Now, there is an advisory board of directors and they
6 are called evangelists and elders. The evangelists are senior
7 to the elders and the elders are, in terms of hierarchy, senior
8 to the members of the church. So if you go from bottom to top
9 in the organization, again we're just talking about the
10 corporate structure, members, elders, evangelists. And then
11 evangelists and elders are divided into senior elders and
12 elders -- senior evangelists and evangelists. And then you have
13 Mr. Weinland as the only board member.

14 Now, as far as the operation of the corporation goes,
15 the elders and the evangelists, who are a part of this board,
16 their role is completely advisory. They had no legal standing
17 to make the corporation do anything. They can't vote
18 Mr. Weinland off, they can't vote somebody else on, they can't
19 change the bylaws, only Mr. Weinland can do that.

20 They have an advisory role, but they also -- and this
21 overlaps with their spiritual role. If on the spiritual side of
22 the house we're talking, the members will go to their elder of
23 their congregation if they need spiritual advice, and if there
24 is something of a greater concern or concern about the region,
25 it might go to the evangelists and then to Mr. Weinland. But

1 that's on the spiritual side of the house.

2 On the legal side of the house, they have no
3 authority, only what Mr. Weinland allows them. And
4 interestingly, they can be dismissed from their positions by
5 Mr. Weinland at his discretion. There's no regulation on that,
6 it's up to him. And there's nothing inherently illegal about
7 any of that, but that is the legal structure of the Church of
8 God - Preparing for the Kingdom of God.

9 Now, this is not a profit-making corporation, this is
10 a nonprofit organization. It is a nonprofit under 501(c) of the
11 Internal Revenue Code, perfectly appropriate, and it doesn't
12 have to pay any taxes. Because it's a church, the spiritual
13 side of the organization, it also doesn't have to do any kind of
14 reporting of significance to the IRS. Some nonprofit
15 organizations have to report their expenses, their sources of
16 revenue, and the salaries of their officers or key employees,
17 but a church doesn't have to do that. And that's perfectly
18 appropriate. There's nothing wrong with that.

19 If I were to draw an organizational chart on the legal
20 side of the house, there would be one box, and that would have
21 one name in it and that's Ronald Weinland.

22 Let's talk about how the church operates on a
23 day-to-day basis, because that also informs the issue of what
24 are expenses. So I talked about the members of the
25 congregation. The members of the congregation are in two

1 locations, they're in the United States and they are in Europe.

2 If I may use the Elmo, Your Honor?

3 THE COURT: Yes, sir.

4 MR. MCBRIDE: This is a chart that Mr. Weinland's
5 attorney, Mr. Coffman, provided me and it shows the locations of
6 the membership of the church. You'll see in America the largest
7 dots I assume represent the biggest congregations, Indianapolis,
8 Nashville, Richmond, Atlanta, Toronto, Minneapolis, Salt Lick,
9 San Jose, Los Angeles, Phoenix. And there are some overseas,
10 Dublin, Scotland, the UK, Australia, several, New Zealand, and
11 then there's one congregation in the Middle East. So this is a
12 church with many congregations spread across the world, mostly
13 the United States and Europe and then one in the Middle East.

14 How do these congregations operate on a day-to-day
15 level? Well, each congregation generally has an elder who sort
16 of organizes their Sabbath meeting. The Sabbath for this church
17 is on Saturday, and typically what happens and you'll hear the
18 testimony of some of the elders of this fact, but typically what
19 happens is the larger congregations rent a hall in a hotel or
20 other place where there are meeting rooms and they rent them
21 every week.

22 You'll hear Steve Dalrymple, who is also a contract
23 employee for the church, he is with the Cincinnati congregation.
24 They meet at a hotel room, in a meeting room in the
25 La Quinta Inn in Sharonville every week. In order to secure

1 that room, he puts the cost of that room on his credit card and
2 he gets reimbursed by the church for the cost every month. I
3 think he puts in an invoice to Audra Little. We'll talk about
4 Audra some more, but so that you know, Audra Little is the adult
5 daughter of Mr. Weinland and she serves as the bookkeeper for
6 the Church of God.

7 Going back to the congregations, the congregations
8 meet once a month -- or once a week on the Sabbath, their
9 services last an hour, hour and a half or so, and that's the
10 main weekly activity.

11 What you need to know about other -- related other
12 expenses is that at every Sabbath there's a sermon by
13 Mr. Weinland. There have been a few times when he's been ill
14 and not able to give a sermon and evangelists will give it. And
15 Mr. Weinland delivers these sermons in one of three ways. He
16 either comes to the congregation and gives the sermon and, of
17 course, he incurs legitimate expenses back because he travels
18 back and forth. If he's coming to the Cincinnati congregation,
19 maybe his mileage would be a legitimate expense. If he's going
20 to the congregation in Melbourne to do a lecture, he would have
21 airfare and hotels and parking and luggage and all those things
22 associated, just like any businessman would with the trip for
23 the congregation. Just think of a salesman and the kind of
24 expenses a salesman would incur on behalf of his or her company
25 when they're going to do sales calls of long distance -- in far

1 and distant locations. The same thing for Mr. Weinland, those
2 were legitimate expenses of the church.

3 But if he isn't giving a live lecture, he will give a
4 lecture that is broadcast, for lack of a better word, over the
5 Internet. So the church has learned to leverage the Internet to
6 its very effective use, and so Mr. Weinland can be in one
7 location and can be broadcasting over the Internet, I think the
8 technology is Skype or something like that, and another
9 congregation far away can hear him. That's great.

10 Sometimes Mr. Weinland is in a location where there
11 are so many time differences, time zones to go through, so he's
12 in Melbourne and they're listening in San Jose. Obviously, the
13 time difference is such that they're not going to catch his
14 sermon live, so the church records the sermon and they upload it
15 to their websites and then the distant San Jose congregation
16 will download it and listen when they're having their Sabbath.

17 So cost related to the website, costs related to
18 recording the sermons and uploading them to the Internet sites,
19 costs that the local congregations have to have equipment and
20 play those things are all legitimate expenses of the Church of
21 God. It makes perfect sense.

22 There are also other kinds of meetings that take
23 place. There are holy days in the spring and feasts -- a feast
24 in the fall, and members will travel to those events. They
25 happen at different locations around the United States and in

1 Europe, and Mr. Weinland will travel to those. Generally,
2 you'll hear testimony from members that they will pay for their
3 own travel expenses back and forth. In fact, what they do is
4 they have a second tithe. The second tithe is money that a
5 member keeps back for themselves so they can travel to one of
6 the holy days or feasts. Mr. Weinland's travel as the minister
7 is often expensed to the church for these meetings. That's also
8 perfectly appropriate.

9 In addition to feasts and holidays, the elders and the
10 evangelists, remember the advisory board, will occasionally
11 meet, and they'll meet in locations where Mr. Weinland has to
12 travel to them and the church will incur those expenses too,
13 also perfectly legitimate expenses of the church.

14 So from the operational point of view, for the
15 congregations, you've got a lot of travel involved and a lot of
16 expenses, just like any business would have when they are
17 conducting business, simple common sense expenses.

18 Now, how does the church operate sort of in an
19 administrative level? This is not very different either than
20 small businesses. Now, I didn't tell you this, I forgot, I
21 should have told you earlier. The church has no buildings.
22 There's no church or temple or one building that is a church,
23 the church is the body of the people, it is the people itself.

24 So where does the church operate out of
25 administratively? It operates out of Mr. Weinland's home.

1 Mr. Weinland has a home that he paid \$381,000 for in Triple
2 Crown in Union, Kentucky. And I think it's on the bottom floor
3 of that home, they have converted a bedroom into an office. And
4 who works in the office? By and large Audra Little, his adult
5 daughter. What does Audra do? Audra is essentially the
6 bookkeeper and administrator for the church, so she does a lot
7 of coordination and she does bookkeeping. She pays the bills
8 for the church.

9 There are also some other activities -- Oh, by the
10 way, office expenses, computers, paper, postage, all those
11 things you would associate with a church -- or running an
12 office, those are also ordinary and legitimate expenses of the
13 Church of God.

14 Audra is a paid employee and she is actually a W-2
15 employee. She is one of two actual W-2 employees of the church,
16 the other being Ron Weinland. Anybody else who does any kind of
17 work for the church, Mr. Dalrymple, their adult son, Jeremy, who
18 did some computer work in 2008, another fellow who does some
19 computer work, they all get 1099s. A 1099, as many of you may
20 know, is a document you pay a contractor with. You say, here's
21 what you paid -- here's what we paid you and they can use that
22 as proof of their income from that client to the IRS. And they
23 in fact -- the church did in fact in 2008 give Jeremy a 1099 for
24 about \$16,000.

25 So we've got legitimate administrative expenses, we've

1 got travel and lodging expenses related to visiting the various
2 congregations, going to the various holy days and feasts, and
3 the travel related to business-type meetings for the elders and
4 evangelists. All reasonable, common sense expenses.

5 Where things become blurred is in the finances of the
6 church. So let me start with what I believe to be the easiest
7 component, and that is income from the church. We've already
8 touched on this a little bit.

9 The church gets its money from members who tithe, and
10 this is a very traditional system by which you'll hear the --
11 the members will tell you they tithe, and that is generally
12 this: Members tithe, the first tithe is 10 percent of your
13 earned income. Unless you're retired or disabled or something
14 like that, you pay 10 percent to the church of your income.
15 Then in the second tithing, we talked about that, that's the
16 money members keep aside. That doesn't go to the church. But
17 you'll hear the members talk about their second tithe. And then
18 there used to be many years ago a third tithe, but this church
19 doesn't do that because they believe that's already taken care
20 of by the government welfare systems.

21 In addition to tithing, there are offerings; and the
22 offerings are things that members give to the church -- I think
23 what you'll hear them say is when they have additional blessings
24 in their life and they want to contribute to the church. All
25 perfectly appropriate.

1 And the church on the financial side does something
2 else very appropriate. It keeps pretty darn good records about
3 what people tithe and offer to the church. You'll hear Audra
4 testify that she keeps those records, and what she does is
5 records somebody's tithing and then every quarter sends them a
6 statement and every year sends them the annual summary of their
7 statement. And what that statement is used for by the members
8 is so they can take the deduction of their contributions to the
9 church off their tax returns. Perfectly appropriate.

10 So financially, you've got the money coming in, you've
11 got the money being recorded, and reported back out to the
12 members for their tax purposes.

13 The Church of God, from 2004 to 2008, had quite a
14 number of accounts. It had checking accounts, banking accounts,
15 and savings accounts. I think it had eleven accounts over this
16 period of time at five different banks. Generally, the way the
17 church operates - because I think what the evidence will show
18 you is the vast majority of the expenses are related to
19 Mr. Weinland's travel - is Mr. Weinland or his wife, Laura,
20 would put church expenses on their personal credit cards. Over
21 this period of time we're talking about, they had seven
22 different credit cards with three or five different
23 institutions.

24 So if Mr. Weinland is going to Melbourne, he's going
25 to put the travel, the flight, the hotel, the meals, everything

1 that's a legitimate expense on his American Express or some
2 other card. He might also put on that American Express an
3 article of clothing or some other item he might buy while he's
4 there. The -- when he comes home, he might put on that American
5 Express dinner out with his wife and so on. So what he's doing
6 is, and Laura does this too, Mrs. Weinland, is they're
7 commingling their business expenses and their personal expenses
8 on these credit cards. So when the credit card bills come in to
9 Audra --

10 By the way, I forgot to tell you on the Church of God
11 accounts, there are three signatories, Robert Weinland, Laura
12 Weinland, and Audra Little.

13 When the Church of God -- when the bills come in, what
14 Audra does is she pays them, every credit card gets paid off
15 every month. And here's what she does: She looks at the amount
16 of the credit card, she'll testify to this, she takes money from
17 a Church of God account and she puts it into a Weinland account.

18 Ronald and Laura Weinland over this period also have,
19 I think it's about, ten or 11 personal accounts, checking,
20 savings, money market accounts that they use and put money in.
21 The three signatories to that account -- those accounts are
22 Ronald, Laura, and Audra; the same three people. When the
23 credit card bill comes in, the money gets transferred by Audra
24 from a Church of God account into a Weinland account and then it
25 gets paid in full. You might hear some testimony that then it

1 goes to Laura Weinland and she then determines what were the
2 business expenses, what were the personal expenses, and you'll
3 see some checks going back into Church of God accounts and
4 you'll see some checks made out to Laura Weinland going back
5 into a Weinland account, but when it comes out in the wash,
6 there isn't enough money of legitimate income for the Weinlands
7 to cover the costs of all of the money that we're talking about.
8 Let me give you an example of what I'm talking about.

9 Just on the credit cards alone, the evidence will show
10 you from 2004 to 2008, the Weinlands had over \$500,000 of
11 personal expenses paid for by the Church of God. And that's
12 excluding anything that is arguably a Church of God expense.

13 The evidence will also show you the same thing happens
14 from their accounts. Personal accounts, you'll see the checks,
15 they go from the Church of God out to vendors, they'll come in
16 from the Weinlands from other accounts, the money is all over
17 the place. It's commingled, that's what this is called.

18 When you commingle money in various accounts, it's
19 difficult to keep track of that money unless you go line by
20 line, item by item over a number of years. And that's exactly
21 what happened in this case. You'll hear the case agent tell you
22 the manner in which she evaluated those records.

23 You're also going to hear something about Swiss
24 accounts. The evidence will show you that Mr. Weinland took
25 Church of God money and put it in a Swiss account. Now, you may

1 hear evidence that he told his congregation he was going to do
2 that, but what the evidence will also show you is that nobody
3 but Ronald Weinland and his wife had access to that money.
4 There was later a power of attorney assigned to it, but that was
5 after Mr. Weinland was interviewed on July 28th, 2008. That
6 money in a foreign account at all times relevant exceeded
7 \$10,000, which means Mr. Weinland needed to do two things: When
8 he filed his tax return, he needed to check the box on the
9 Schedule B that says I have a foreign bank account, I'm a U.S.
10 citizen, and that's part of the law; and, two, he had to file
11 what's called a Report of Foreign Account, FBAR for short. I'm
12 not sure why it's FBAR, it doesn't really make sense, but I'm
13 going to try to call it that for short, the FBAR. The FBAR is
14 kind of like your tax return and then it's something that you
15 fill out, it's a form you fill out, and you send it to the
16 Treasury. And the people that now keep those records are the
17 financial center, FinCEN, it's a Department of -- Department of
18 Treasury and it records those documents to hold them. And
19 you'll see that for 2004, '05, '06, and '07, Mr. Weinland did
20 not have FBARs. The custodian of records will come in and
21 testify to that. In 2008 he did file an FBAR, he filed it on
22 June 25th, 2009, five days within the deadline. But, again,
23 this is after the investigation had started.

24 What are the things that Mr. Weinland spends money on
25 other than the legitimate church expenses? And this is what the

1 evidence will show, I'm just going to tick down this list.
2 Dining out for himself or Laura Weinland; expensive clothing for
3 himself and his wife; Mrs. Weinland's travel with him everywhere
4 he went; his mortgage and utilities; his adult daughter,
5 Audra's, mortgage and utilities; health and auto insurance for
6 himself; health and auto insurance for Audra; a security system
7 for his home; and a security system for Audra's condo. He
8 bought jewelry for Laura and Audra, and we believe he bought his
9 son's wife's engagement ring. Also, he bought automobiles. He
10 bought an automobile for himself, and he bought an automobile
11 for Audra, and he bought an automobile for Jeremy, which he
12 eventually shipped over to Germany, because that's where Jeremy
13 lives. And in addition to all the world traveling he did, he
14 also took vacations during those period of times, including a
15 trip to Germany to celebrate Audra's wedding and a cruise to
16 Alaska.

17 All these things and more are paid for ultimately by
18 church funds. Now, that in and of itself, while it's not really
19 good business practice, is not inherently illegal. The crime
20 here is willfully evading your income tax. So let me talk about
21 that briefly.

22 As the Judge has told you, we have the burden of proof
23 and we have to meet the elements of the offense for the crime.
24 And I know this is the legal part, please bear with me. The
25 good news is for each of the five counts, the elements are the

1 same. So if you -- so the proof for each of the five years will
2 be very much the same, just in different years. But the
3 elements are this: A substantial amount of tax was due and
4 owing in addition to what the defendant declared on his returns.
5 Let me talk about that one and what the evidence will show on
6 that count.

7 For 2004, '05, '06, and '07, you'll see Mr. Weinland
8 filed -- timely filed returns, and they will show that he either
9 paid little or no tax or got a refund based on the income he
10 reported.

11 The evidence will also show that for 2004, once you
12 take a look at the expenses that were really income to him, he
13 owed \$8,000 in tax; in 2005, he owed \$33,000 approximately in
14 tax; in 2006, he owed approximately \$26,000 in tax; in 2007,
15 \$106,000 approximately; and in 2008, \$71,000. We submit that is
16 substantial tax due and owing for each of those years. And we
17 won't now get into the details of that evaluation, you will be
18 able to determine that through the testimony that you hear.

19 Secondly, that -- the second element is that he
20 made -- Oh, let me talk about 2008. Sorry about that.

21 The Count Five in 2008 charges Mr. Weinland with
22 failing to file a tax return. Mr. Weinland did ultimately file
23 a tax return but not within the time allowed by the law. As I
24 mentioned, he was interviewed on July 2nd of 2008. He filed an
25 extension which gave him legally until October of 2009 to get

1 that 2008 return filed. He filed that return in 2010, in
2 October, I believe, late September or early October. You'll see
3 the return, you'll know the date. So that was not filed within
4 the time limits prescribed by law; in other words, he failed to
5 file his return. That return, interestingly, shows not only his
6 W-2 income of 52,5, but also \$164,000 of reimbursed expenses
7 paid for by the church.

8 Later, a year later, he filed another return, an
9 amended return, which I don't believe has been processed by the
10 IRS, saying, oh, well, that was really not accurate. And you'll
11 see that return too, we'll show it to you. He did pay some
12 taxes in 2008 when he filed that late return, but there was
13 still \$71,000 due and owing above and beyond what he declared.
14 That's 2008 for Count One.

15 The second element is that he made an affirmative
16 attempt in any manner to evade or defeat his income taxes. Any
17 manner, any legal action he took with the attempt to evade meets
18 the element of this offense. And we allege the same things for
19 all five counts: One, that he filed false returns, you will see
20 his 2004, '05, '06, and '07 returns that say income 32,5, and
21 then you will see the W-2 that he issued to himself for 32,5
22 attached to the return. The evidence will show you that that
23 return, that amount was false. So filing a false return.

24 2008, the evidence will also show you that the late
25 filed return was false, it also understated the reimbursed

1 income. So it too, although not charged that way, is a false
2 return.

3 The second thing he did is he didn't file -- he didn't
4 mark on his tax returns that he had a foreign account; 2004,
5 '05, '06, and '07, you will see the return hopefully today, you
6 will see that there is no block marked on Schedule B for a
7 foreign -- for a foreign bank account, despite the fact that he
8 told his congregation that he had transferred that money there.

9 Then you'll find for 2004, '05, '06, and '07 no FBAR.
10 We'll show you the FBAR he ultimately filed in 2008 and he also
11 marked on his 2008 return that he had a foreign account.

12 That he acted willfully is the last count -- or the
13 last element of the offense. What does willfully mean? Well,
14 the Judge will tell you what it means, but what it means is
15 acting in knowing violation of the law. So this is the intent
16 element of the offense. And here, we will present to you
17 evidence that based on the facts and circumstances will show he
18 had the intent to evade.

19 Let's look at some of the things that he did. While
20 Mr. Weinland was not a tax expert, he was no tax neophyte
21 either. He had obtained the 501(c) status for the church. He
22 had managed to fill out the forms officially for the IRS that he
23 was exempt from certain withholdings that ministers are properly
24 exempt from. He took a parsonage allowance on all his tax
25 returns, perfectly appropriate, as well as some of the

1 deductions that he took. He took that parsonage allowance every
2 year. He took the itemized deductions every year. He issued
3 himself W-2 forms, he issued his daughter W-2 forms, he issued
4 the few contractors for the church 1099 forms. And then you'll
5 hear the members tell you that Ronald Weinland preached you
6 should pay your taxes.

7 You're going to hear a lot of testimony from different
8 individuals. We're going to present to you the testimony of
9 members and elders and contractors and Audra Little. Then we're
10 going to present to you a custodian of records that show tax
11 returns and various other expenses that the church ended up
12 paying for that are personal expenses of Ronald Weinland. Then
13 you'll hear the case agent's process through which she analyzed
14 the huge volume of documents that you will see of the multiple
15 bank accounts and credit card accounts. And then finally, we'll
16 close the case with a gentleman from the Revenue Service to talk
17 about the tax due and owing.

18 And then the case will go to you. And then your job
19 kicks in. And, frankly, it's not going to be an easy job.
20 You're going to need to evaluate a huge volume of evidence,
21 you're going to have to listen to the countering arguments of
22 the lawyers and the testimony of the people, and then you're
23 going to have to render a verdict.

24 I'm confident that when you have heard all the
25 evidence from both sides you will come to conclude that the

1 United States has met its burden of proof and then I will come
2 back and ask you for a guilty verdict against Mr. Weinland on
3 all counts.

4 Thank you, ladies and gentlemen, Your Honor.

5 THE COURT: Thank you, Mr. McBride.

6 (Opening statement concluded at 2:19 p.m.)

7 C E R T I F I C A T E

8 I, Cynthia A. Oakes, certify that the foregoing is a
9 correct transcript from the record of proceedings in the
10 above-entitled matter.

11
12 6/4/2012
DATE

s/CYNTHIA A. OAKES
CYNTHIA A. OAKES, RPR, RMR, CRR

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