

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 22-CR-20290-BLOOM(s)

UNITED STATES OF AMERICA,

v.

ERIC DEAN SHEPPARD,

Defendant.

**UNITED STATES' NOTICE OF INTENT
TO UTILIZE EXPERT TESTIMONY**

COMES NOW, the United States of America, through the undersigned Assistant United States Attorney, and files this Notice of Intent to Utilize Expert Testimony. Pursuant to Rule 16(B) of the Federal Rules of Criminal Procedure, the government provides notice of its intent to call the following expert witness in its case-in-chief at trial as set forth by Rules 702, 703, and 705 of the Federal Rules of Evidence.

The expert witness's qualifications are described in his curriculum vitae, which will be provided to defense counsel separately via email. The witness, Mr. Philip Palmer, is a revenue agent and lead employment tax specialist with the Internal Revenue Service. The following is a summary of the expert witness's expected testimony:

Mr. Palmer is expected to testify about the difference between what are referred to as W-2 employees and IRS Form 1099 workers, or independent contractors. Mr. Palmer is expected to testify about employer's tax withholding obligations with respect to W-2 employees, as compared to Form 1099 workers. Mr. Palmer is expected to testify about the cost to employers of W-2 employees as compared to Form 1099 workers. Mr. Palmer is expected to testify about the IRS

forms that employers are required to file with the IRS on a quarterly and annual basis in order to report employee wages and tax and other withholdings, such as IRS Form 940 and IRS Form 941.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I CERTIFY that on August 31, 2023, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF.

By: s/Aimee Jimenez
Aimee C. Jimenez
Assistant U.S. Attorney