

UNITED STATES OF AMERICA

v.

JASON PARENT,
Defendant

Crim. No. 2:22-CR-0012-JDL

NOW COMES Defendant Jason Parent, by and through counsel, David J. Bobrow, Esq. and respectfully requests that the Court voir dire the panel with the following questions. For those questions that elicit “yes” answers by potential jurors, defense asks the Court to note the juror’s number, then call these jurors to side bar individually for follow-up questioning by the Court and counsel on the specifics about the potential juror’s knowledge, experience, or attitudes. This procedure allows the Court and counsel to address the potential juror individually on the specific subject at issue, saving court time and resources. This procedure also assists the Court, court reporter and counsel who will be able to hear the jurors’ answers more clearly based on physical proximity.

Presumption of Innocence, Burden of Proof, Testifying and the Right To Remain Silent.

1. Do you have any personal, political or philosophical beliefs that would make it difficult or impossible to return a verdict of not guilty against a person charged with a tax crime?
2. The Defendants are presumed innocent. Is there anyone who disagrees with the presumption of innocence? If you had to vote right now, how would you vote? Are there any of you that, having read the charges would vote guilty before hearing the evidence?

3. The government must prove its case beyond a reasonable doubt. Do you feel that burden is too high? Are you willing to hold the government to its burden?
4. Because it is the government's burden, the Defendants have no duty to present any evidence, or testify in their own defense. Does everyone agree that they could vote not guilty without ever hearing from a Defendant? Does everyone agree that they would not speculate as to any reasons any defendant might have for not testifying?

Jury Experience and Following the Law

1. Do you have any experience with our system of criminal justice or any political, religious or philosophical beliefs or opinions about our system of criminal justice which would make it difficult or impossible for you to render a verdict, fair and impartial to both the State and the Defendant in this case, based solely on the evidence and the law as presented to you during the course of the trial?
2. If you are selected as a juror in this case, you will take a sworn oath that requires you to follow the law, even if you do not agree with the law. If you do not agree with the law, will you still be able to follow the law, even if it means finding any or all of the Defendants not guilty?
3. You will be instructed that each of the Defendants is presumed innocent. Would you have any difficulty following this instruction?
4. Do you believe that a person arrested for a crime is likely guilty of it?
5. You will be instructed that in order to find the Defendants' guilty, the Government must prove beyond a reasonable doubt that they are in fact guilty. Proof beyond a reasonable doubt means evidence that convinces you that the charge is almost certainly true. Would you have difficulty following this instruction?
6. Have you or has a member of your family or close friend or relative ever been the victim of a crime?
 - a. To the Presiding Magistrate: For those who respond affirmatively, the Defendant requests the Court question the responding jurors individually at side bar:

- b. The nature of alleged crime;
 - c. Whether that experience would affect the individual's ability to render a fair and unbiased verdict, based only on the evidence presented in the courtroom?
7. If you believed all or one of the Defendants probably did the crime charged, would you have a problem finding them or him not guilty?
8. Is there any other reason that makes it difficult for you to be a fair and impartial juror in this case?

Law Enforcement

1. Has anyone had any close, or extended dealings, with a police officer or police department?
2. Have you ever considered working for, or applied for a job with law enforcement?
3. Have you ever been on a “ride-a-long” with a police officer?
4. Would you tend to give the testimony of a law enforcement officer more weight simply because the witness was a law enforcement officer?
5. Would you tend to give the testimony of a law enforcement officer less weight simply because the witness was a law enforcement officer?
6. Do you know any persons who work for, or have any opinion about, the NOAA (National Oceanic Atmosphere Administration)?

Accounting, CPAs, MBAs, and Bookkeeping.

1. How many people prepare their own tax returns? How many people use TurboTax, H&R Block, or another online or physical tax preparation service?
2. How many people have employed a CPA? Was it for tax preparation? What was it for?
3. Does anyone have an MBA? What does an MBA mean? What does a particular focus area mean? Does anyone have an MBA in marketing?
4. Do any of you have specialized skills in or knowledge of accounting, bookkeeping, finance, or similar areas? Are you an accountant or a CPA? Do you have any family

members or close friends who are accountants or CPAs? Have you ever worked as a bookkeeper?

5. Do any of you have specialized skills related to, or knowledge of, the Internal Revenue Code?

6. Is there anything about anyone's experience as a CPA or bookkeeper, or with CPAs or bookkeepers, that would affect their impartiality in this case?

Experiences with IRS / Opinions about Tax System

1. Have any of the prospective jurors been audited by the IRS, and if so, was the experience positive or negative?

2. Do any prospective jurors have strong feelings about the system of taxation in the United States that would affect your deliberations in this case?

3. Does anyone believe that just because a person dislikes IRS employees, they therefore are more likely to commit tax fraud or tax crimes? What if someone has expressed strong beliefs that they do not like or trust the IRS, or its employees? Does that mean that they are automatically more likely guilty of tax fraud?

4. If someone files a tax return that has incorrect information on it, but honestly believes that they are following the tax law, is not guilty of filing a false tax return. Is there anyone who cannot accept that? Even if the person honestly, but *unreasonably*, believes that they are following the law is not guilty.¹ Is there anyone who cannot accept that?

Specific Experiences

1. Do any of you have specialized skills in, or knowledge related to, the restaurant/bar industry or other cash base industries that rely on cash payments or tips?

¹ *Cheek v. United States*, 111 S.Ct. 604 (1991) (error for a trial court to instruct a jury that a defendant's good faith belief that he was not violating the law must have been objectively reasonable).

Business Losses

1. Have you ever lost what you considered to be a significant amount of money on a business or investment that did not involve fraud? Have you ever lost what you considered to be a significant amount of money on a business or investment that did involve someone's fraud?
2. Have you ever been involved with an audit for a company you worked for?
3. Have you ever worked for a business where there have been allegations of wrongdoing against the owners?
4. Is it possible for an owner, who actively manages his small business, to lose track of his actual revenue?
5. Is it possible for employees of a small business to not know or understand the finances of the business?

Lifestyle and Miscellaneous

1. Do any of you feel that someone who purchased a high-end car or a boat must be greedy? Do you any of you feel that merely because someone owned a \$60,000 boat, they are "rich" or "wealthy"? Do you believe that anyone who possesses "expensive" items or buys nice things is more likely to be cheating on their taxes?
2. When you hear about someone who has multiple loans out to support their lifestyle, does that automatically make you think that person would be guilty of fraud or cheating on their taxes?
3. Has anyone read anything about this case?

Dated at Portland, Maine this 22nd day of February 2024.

Respectfully submitted,

/s/David J. Bobrow

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