

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

**GoldSilver LLC, Plaintiff, v. Amy Jo Sanger and Iain Clifford, Defendants. Case No. 1:25-cv-08704-NRB**

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**WITNESS STATEMENT OF WILLIAM R. KIMBALL**

I, **William R. Kimball**, do solemnly declare and affirm under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the following is true and correct:

**1. Professional Background and Status**

- I am a professional tax filing license holder, operating as an authorized Electronic Return Originator (ERO) and EFIN holder (ERO 844650).
- My firm, William Kimball LLC, provides professional tax administration and filing services.
- As an authorized ERO, I am subject to strict federal regulations regarding the integrity of the tax filing system.

**2. Knowledge of Fiduciary Relationship**

- I have known since early 2025 that Amy Jo Sanger was employed to operate as a fiduciary for Iain Clifford's Private Members Association (PMA) and associated organizations.
- It was my understanding that Ms. Sanger's role was strictly administrative and fiduciary in nature, taking instruction from Mr. Clifford.

**3. Lack of Authority Over Funds**

- I am aware of the funds originating from Mr. Clifford's Indonesian enterprise, PT. ICS Remedy Consulting.
- I can confirm that Ms. Sanger had no lawful right or ownership claim to these funds, nor to the assets within OSN LLC.
- Any representation by Ms. Sanger that she held personal ownership or discretionary control over these corporate and trust assets is entirely inconsistent with the fiduciary capacity in which she was appointed.

**4. Reporting of Criminal Conduct**

- I have formally reported Amy Jo Sanger to the **Internal Revenue Service, Criminal Investigation (CI) Division** and the **Treasury Inspector General for Tax Administration (TIGTA)**.

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- These reports involve a coordinated scheme of **Aggravated Identity Theft (18 U.S.C. § 1028A)** and **Wire Fraud (18 U.S.C. § 1343)**.
- I have also reported a number of other individuals associated with Ms. Sanger for their involvement in these impersonation and wire fraud offenses.
- My reporting follows a forensic audit confirming that Ms. Sanger and her associates utilized my professional credentials without authorization to facilitate fraudulent electronic transmissions.

**5. Character Assessment and Conclusion**

- Based on my direct professional experience and the documented misuse of my credentials, I regard Amy Jo Sanger as a very dishonest person.
- Her methodology involved the technical fabrication of reports and the unauthorized use of professional identities to bypass established legal and regulatory safeguards.
- I have taken the extraordinary step of formally repudiating all filings associated with her conduct to protect the integrity of the federal tax system.

I affirm that these statements are true and correct to the best of my knowledge, belief, and recollection.

Signed:



**Name:** William R. Kimball

**Date:** January 28, 2026

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1-28-2026