

ESTADO LIBRE ASOCIADO DE PUERTO RICO
TRIBUNAL DE PRIMERA INSTANCIA
SALA SUPERIOR DE BAYAMÓN

PATRICK A.P. DE MAN; MIKA DE
MAN (A.K.A. MIKA KAWAJIRI-DE
MAN OR MIKA KAWAJIRI); y la
SOCIEDAD LEGAL DE BIENES
GANANCIALES COMPUESTA POR
AMBOS

Demandantes,

v.

ADAM C. SINN; RAIDEN
COMMODITIES, L.P.; RAIDEN
COMMODITIES 1 LLC; ASPIRE
COMMODITIES, L.P.; ASPIRE
COMMODITIES 1, LLC; SINN LIVING
TRUST,

Demandados.

CIVIL NÚM.: D AC2016-2144 (701)

SOBRE:

INCUMPLIMIENTO DE DEBER DE
FIDUCIA; INCUMPLIMIENTO DE
CONTRATO DE SOCIEDAD
LIMITADA; DAÑOS Y PERJUICIOS;
MALA FE Y DOLO; MALA FE EN LA
CONTRATACIÓN;
ENRIQUECIMIENTO INJUSTO.

OCT 17 AM 8:32

MOCIÓN SOBRE FORMULARIOS K-1

AL HONORABLE TRIBUNAL:

COMPARECE la Parte Demandante, a través de la representación legal que suscribe, y muy respetuosamente expone, alega y solicita:

1. El 7 de mayo de 2018, la parte demandante presentó una solicitud de sentencia parcial para que se le entreguen los \$690,847 de su propiedad que le han sido retenidos al demandante Patrick De Man por la parte demandada.

2. La existencia de la deuda surge del formulario K-1 para 2015 correspondiente al demandante, preparado por la parte demandada, que fue incluido como Anejo 1 de la Moción de Sentencia Sumaria de la parte demandante.¹

3. Se acompaña, junto con esta moción, como Exhibit 1, la carta de trámite que se le envió al demandante el 2 de abril de 2015, cursada por el CPA Raymond Schieffer, contable de Raiden Commodities, LP. La carta explica que

¹ En su inciso 11, dicho documento refleja que el demandante tenía un ingreso ("income") de \$1,890,847 en Raiden Commodities, LP para 2015, del que sólo se le pagó \$1,000,000. Al demandante, luego se le pagaron \$200,000 más (Anejo 2 de nuestra Moción de Sentencia Sumaria), quedándosele a deber \$690,847.

el formulario K-1 "contains your share of the partnership's items of income/loss, deductions, credits, and other information for the tax year ended December 31, 2014. These items are to be reported on your federal income tax return..."

4. Se acompaña, como Exhibit 2 de esta moción, la carta y el formulario K-1 que le envió el Sr. Raymond Schieffer al codemandado Adam C. Sinn, relacionado con las ganancias de éste en Aspire Commodities, LP para 2013.²

5. Está claro que el formulario K-1 se usa para reportar los ingresos de los socios. La parte demandada alega que el Sr. De Man era su empleado. Pero la Ley de Puerto Rico prohíbe que se retengan a un empleado los dineros que le corresponden como compensación por su trabajo. 29 L.P.R.A. sec. 175. La parte demandada tampoco puede compensar la suma líquida adeudada al demandante contra otros alegados daños, según pretende hacerlo, 31 L.P.R.A. sec. 3222. Fuentes Leduc v. Aponte, 63 D.P.R. 194, 199 (1944) ("para que la compensación procesa es necesario que exista un crédito líquido y exigible").

POR TODO LO CUAL, la parte demandante respetuosamente solicita de este Tribunal que declare con lugar la moción de sentencia sumaria parcial y que determine que la parte demandada le adeuda \$690,847 al demandante.

RESPETUOSAMENTE SOMETIDA.

CERTIFICO: Haber notificado copia fiel y exacta del presente escrito al Lcdo. Alfredo F. Ramírez Macdonald (alfredo.ramirez@oneillborges.com), a la Lcda. Ana M. Rodríguez Rivera (ana.rodriguez@oneillborges.com) y Lcdo. Arturo L.B. Hernández González (arturo.hernandez@oneillborges.com), O'NEILL & BORGES, 250 Avenida Muñoz Rivera, Suite 800, San Juan, Puerto Rico 00918-1813.

En San Juan, Puerto Rico, a 17 de octubre de 2018.

² El Sr. Sinn ganó \$36,098,705 ese año.

BAUZÁ, BRAU, IRIZARRY,
OJEDA & SILVA
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San Juan, Puerto Rico 00908
Tel.: (787) 710-8262
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RAYMOND SCHIEFFER, PC CPA
1146 W PANOLA
CARTHAGE, TX 75633
214-717-4500

April 2, 2015

CONFIDENTIAL

PATRICK DE MAN
URB Sabanera Dorado
544 Corredor del Bosque
DORADO, PR 00646

Dear Partner:

We have prepared the enclosed copy of your Schedule K-1 for RAIDEN COMMODITIES LP partnership. It contains your share of the partnership's items of income/loss, deductions, credits, and other information for the partnership's tax year ended December 31, 2014. These items are to be reported on your federal income tax return; therefore, this schedule should be retained with your tax records and documentation.

Also enclosed is state K-1 information, if applicable. This information should also be retained with your tax records and documentation.

Also enclosed is your partner basis information. This information consists of your basis in the partnership and, if applicable, your share of any suspended or disallowed losses. Retain this information with your tax records; it may be needed to complete your federal income tax return.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

RAYMOND SCHIEFFER, PC CPA

RAYMOND SCHIEFFER, PC CPA
1146 W PANOLA
CARTHAGE, TX 75633
214-717-4500

October 1, 2014

CONFIDENTIAL

ADAM C SINN
200 DORADO BEACH DRIVE UNIT 3021
DORADO, PR 00646

Dear Partner:

We have prepared the enclosed copy of your Schedule K-1 for ASPIRE COMMODITIES, LP partnership. It contains your share of the partnership's items of income/loss, deductions, credits, and other information for the partnership's tax year ended December 31, 2013. These items are to be reported on your federal income tax return; therefore, this schedule should be retained with your tax records and documentation.

Also enclosed is state K-1 information, if applicable. This information should also be retained with your tax records and documentation.

Also enclosed is your partner basis information. This information consists of your basis in the partnership and, if applicable, your share of any suspended or disallowed losses. Retain this information with your tax records; it may be needed to complete your federal income tax return.

We have retained a copy of this Schedule K-1 and the partner basis information for use in preparing your federal income tax return, Form 1040. We urge you to call for an appointment at your earliest convenience so that we might begin preparation of your individual tax returns.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

RAYMOND SCHIEFFER, PC CPA

PARTNER# 2
Schedule K-1
(Form 1065)

Department of the Treasury
 Internal Revenue Service

2013

For calendar year 2013, or tax
 year beginning _____
 ending _____

Final K-1 Amended K-1

651113
 OMB No. 1545-0099

**Partner's Share of Income, Deductions,
 Credits, etc.** See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
REDACTED

B Partnership's name, address, city, state, and ZIP code
ASPIRE COMMODITIES, LP
200 DORADO BEACH DRIVE UNIT 3021
DORADO PR 00646

C RS Center where partnership filed return
OGDEN, UT

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
REDACTED

F Partner's name, address, city, state, and ZIP code
ADAM C SINN
200 DORADO BEACH DRIVE UNIT 3021
DORADO PR 00646

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I1 What type of entity is this partner? **INDIVIDUAL**

I2 If this partner is a retirement plan (RA/SEP/Keogh/etc.), check here (see instructions)

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	99.000000 %	99.000000 %
Loss	99.000000 %	99.000000 %
Capital	99.000000 %	99.000000 %

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account	\$ 2,231,513
Capital contributed during the year	\$ 341,550
Current year increase (decrease)	\$ 36,098,705
Withdrawals & distributions	\$ ()
Ending capital account	\$ 38,671,768

Tax basis GAAP Section 704(b) book
 Other (explain)

M Did the partner contribute property with a built-in gain or loss?
 Yes No
 If "Yes," attach statement (see instructions)

**Part III Partner's Share of Current Year Income,
 Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	15	Credits
	-883,483		
2	Net rental real estate income (loss)		
*	69,363		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
	3,774		
5	Interest income		
	10		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
	5,940		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
	329,079	D	13,332
9b	Collectibles (28%) gain (loss)	E	10,879
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
		C*	27,624
11	Other income (loss)		
C	35,486,854		
12	Section 179 deduction		
13	Other deductions		
A	34,808		
K	161	A	10
14	Self-employment earnings (loss)	T*	STMT
		Z*	STMT

*See attached statement for additional information.

For IRS Use Only

