

CAUSE NO. _____

RAY L. SHACKELFORD	§	IN THE DISTRICT COURT
and CHARLENE H. DANIELS	§	
Plaintiffs,	§	
	§	
vs.	§	OF HARRIS COUNTY, TEXAS
	§	
JAY A. FINN, JAY A. FINN CPA, LLC	§	
and JOSEPH M. ZIMMER	§	
Defendants.	§	_____ JUDICIAL DISTRICT

PLAINTIFFS' ORIGINAL PETITION

Plaintiffs, Ray L. Shackelford and Charlene H. Daniels, file this their Plaintiffs Original Petition for accountants malpractice, complaining of Jay L. Finn, Jay A. Finn, CPA, LLC and Joseph M. Zimmer and would show the Court as follows:

DISCOVERY- CONTROL PLAN

1. Plaintiffs intend to conduct discovery under Level 3 of the Texas Rules of Civil Procedure, Rule 190.4. Plaintiff anticipate the Court will enter a Scheduling Order.

CLAIM FOR RELIEF

2. Plaintiffs seek monetary relief over \$250,000.00, but not more than \$1,000,000.00 pursuant to Tex. R. Civ. P. 47(e)(3)

PARTIES

3. Plaintiff, Ray L. Shackelford, is a resident of Houston, Harris County, Texas.
4. Plaintiff, Charlene H. Daniels, is a resident of Houston, Harris County, Texas.
5. Defendant, Jay A. Finn, may be served with process and citation at his office address, Jay A. Finn, 11500 Northwest Freeway # 581, Houston, Texas 77092.

6. Defendant, Jay A. Finn, CPA, LLC, is an entity located in Houston, Harris County, Texas and may be served with process and citation by serving its agent, Jay A. Finn, 11500 Northwest Freeway #581, Houston, Texas 77092.
7. Defendant, Joseph M. Zimmer, may be served with process and citation at his office address, 11500 Northwest Freeway #581, Houston, Texas 77092.

JURISDICTION

8. The Court has subject matter jurisdiction over this lawsuit because the amount in controversy exceeds the Court's minimum jurisdictional limits.

VENUE

9. Venue in this suit is proper in Harris County, Texas as the county in which all or a substantial part of the events or omissions giving rise to the claim occurred, pursuant to §15.002(a)(1), Tex. Civ. Prac. & Rem. C.

FACTS

10. In May 2019, Plaintiffs engaged Defendants to represent them in connection with a tax defense before the Internal Revenue Service and to communicate accurate information to revenue agents that Plaintiffs provided the names of the Defendants, regarding an attempt at a compromise and settlement, concerning claims for taxes allegedly owed.
11. Instead, in dealing with the Internal Revenue Service and its revenue agents, Defendants communicated inaccurate information to them, failed to communicate true and accurate information to them and did not contact a particular revenue agent, as requested by Plaintiffs, resulting in a denial of a compromise and

excessive costs to Plaintiffs.

COUNT 1-NEGLIGENCE

12. In representing Plaintiffs before the Internal Revenue Service, Defendants acts and omissions fell below the standard of care of reasonable prudent accountants and/or certified public accountants in the community and thus constituted negligence.
13. As a proximate cause of Defendants failure to communicate accurate information of Plaintiffs to the Internal Revenue Service and its agents, communicating inaccurate information , and a failure to communicate with a specified agent, Plaintiffs have suffered damages of at least \$250,000.00, for which they now sue Defendants.

JURY DEMAND

14. Plaintiffs demand trial by jury and tender the appropriate jury fee with this petition.

CONDITIONS PRECEDENT

15. All conditions precedent to Plaintiffs claims have been performed or have occurred. All deadlines for filing this action have been extended by the Texas Supreme Court at the present time to October 1, 2021.

PRAYER

16. For these reasons, Plaintiffs ask the Court issue citations for Defendants to appear and answer, and that Plaintiffs be awarded a judgment against Defendants, jointly and severally, for the following:
 - a. Actual economic damages

- b. Pre-judgment and post judgment interest
- c. Court costs
- d. All other relief to which Plaintiffs are entitled.

Respectfully submitted,

/s/ Wayne H. Paris

Wayne H. Paris

State Bar No. 15462000

Paris Law Group, P.L.L.C.

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Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

2011

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

Attachment
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

RAY L and CHARLENE SHACKELFORD

452-02-8217

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	25,342
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	192
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	25,534

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is AND line 28 is not over THEN enter on line 29 Single or head of household \$112,500 \$48,450 Married filing jointly or qualifying widow(er) 150,000 74,450 Married filing separately 75,000 37,225 If line 28 is over the amount shown above for your filing status, see instructions.	29	74,450
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	0
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	0
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	0
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

For Paperwork Reduction Act Notice, see your tax return instructions.

(HTA)

Form **6251** (2011)

FINN 0121

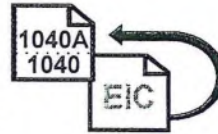
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2011

Attachment
Sequence No. **43**

Name(s) shown on return

RAY L and CHARLENE SHACKELFORD

Your social security number

452-02-8217

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	CHRISTOPHE SHACKELFOR					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	630-14-2005					
3 Child's year of birth	Year <u>1989</u> <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Son					
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2011

(HTA)

FINN 0122

**Education Credits (American Opportunity and
Lifetime Learning Credits)**

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return
RAY L and CHARLENE SHACKELFORD

Your social security number
452-02-8217



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Part I American Opportunity Credit

Caution: You cannot take the American opportunity credit for more than 4 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	CHRISTOPHER SHACKELFORD	630-14-2005	4,000	2,000	500	2,500
				0	0	0
				0	0	0
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III ▶					2,500

Part II Lifetime Learning Credit.

Caution: You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total		0
5	Enter the smaller of line 4 or \$10,000		0
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV		0

For Paperwork Reduction Act Notice, see your tax return instructions.
(HTA)

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2			7	2,500
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	180,000		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	25,342		
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	154,658		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	20,000		
12	If line 10 is: <ul style="list-style-type: none"> • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) 			12	1.00000
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>			13	2,500
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below			14	1,000

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13			15	1,500
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			16	0
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17			
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18			
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	0		
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20			
21	If line 19 is: <ul style="list-style-type: none"> • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) 			21	0.00000
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			22	0
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			23	264

Paid Preparer's Earned Income Credit Checklist

Department of the Treasury
Internal Revenue Service

▶ For more information about Form 8867, see www.irs.gov/form8867
▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

2011
Attachment
Sequence No. 177

Taxpayer name(s) shown on return RAY L and CHARLENE SHACKELFORD	Taxpayer's social security number 452-02-8217
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For the definitions of the following terms, see Pub. 596.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

Part I All Taxpayers

<p>1 Enter preparer's name and PTIN ▶ <u>WINFRED FIELDS</u> <u>P00630769</u></p>	
<p>2 Is the taxpayer's filing status married filing separately?</p> <p style="padding-left: 20px;">▶ If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering . . .</p> <p style="padding-left: 20px;">▶ If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?</p> <p style="padding-left: 20px;">▶ If you checked "Yes" on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>5a Was the taxpayer a nonresident alien for any part of 2011?</p> <p style="padding-left: 20px;">▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>b Is the taxpayer's filing status married filing jointly?</p> <p style="padding-left: 20px;">▶ If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>6 Is the taxpayer's investment income more than \$3,150? See Rule 6 in Pub. 596 before answering. . .</p> <p style="padding-left: 20px;">▶ If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a qualifying child of another person for 2011? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering</p> <p style="padding-left: 20px;">▶ If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

For Paperwork Reduction Act Notice, see page 4.
(HTA)

Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

8 Child's name

Child 1	Child 2	Child 3

9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . . .

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--	--

10 Is either of the following true?
• The child is unmarried, or
• The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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11 Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--	--

12 Was the child (at the end of 2011)—
• Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),
• Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or
• Any age and permanently and totally disabled?
▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12 on page 4.

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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13 a Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?
▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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b Enter the child's relationship to the other person(s)

c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering
▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Don't know	<input type="checkbox"/> Don't know	<input type="checkbox"/> Don't know

14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering
▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.

<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--	--

15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit
▶ If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.

<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
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Note. If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.

Part III Taxpayers Without a Qualifying Child

<p>16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)</p> <p>▶ If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?</p> <p>▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2011? If the taxpayer's filing status is married filing jointly, check "No."</p> <p>▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>19 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit.</p> <p>▶ If you checked "No" on line 19, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Due Diligence Requirements

<p>20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>22 Did you comply with the knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the responses you received).</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>23 Did you keep the following records?</p> <ul style="list-style-type: none"> • Form 8867, • The EIC worksheet(s) or your own worksheet(s), • A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and • Copies of any documents provided by the taxpayer and on which you relied to complete the form and the worksheet. <p>▶ If you checked "Yes" on lines 20, 21, 22, and 23, submit Form 8867 in the manner required, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.</p> <p>▶ If you checked "No" on line 20, 21, 22, or 23, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

Line 48 (Sch C (1040)) - Other Expenses

	Description		Amount
1	BANK SERVICE CHARGES	1	2,377
2	DUES & SUBSCRIPTIONS	2	582
3	POSTAGE AND DELIVERY	3	1,102
4	TELEPHONE EXPENSES	4	4,373
5	REFUNDS TO CUSTOMERS	5	500
6	CONTRIBUTIONS	6	4,903
7	FEES TO DISTRICT ATTORNEY	7	309
8	SECURITY SERVICES	8	225
9	SKIP TRACE FEES TO CREDIT AGENCIES	9	198
10	DRY CLEANING SERVICES	10	248
11	CONTINUING EDUCATION	11	900
12	CLIENT PASS THROUGH FEES	12	37,553
13	Total	13	53,270



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Income-Expense Statement

Legal Services Sole Prop Annual Average Sales, Income & Expense	2014	Your Inputs
Sales	100.00%	\$217,597.00
Inventory (% of Sales)	0.42%	\$911.67
Cost of Sales	10.79%	\$234.79
COS-Labor Portion	1.15%	\$2,494.96
Gross Profit	89.21%	\$194,118.95
Salary-Wages	6.47%	\$14,083.49
Contract Labor-Commissions	3.89%	\$8,470.98
Rent	2.44%	\$5,307.74
Taxes	1.03%	\$2,251.92
Interest paid	0.30%	\$647.89
Amort. & Dep.	1.42%	\$3,097.52
Advertising	1.17%	\$2,552.58
Benefits-Pension	0.47%	\$1,016.87
Insurance (non-health)	0.82%	\$1,783.49
Home Office Expense	1.19%	\$2,579.24
Other SG&A Exp.	19.08%	\$41,520.30
Total Expenses	38.29%	\$83,312.01
Net Profit	50.92%	\$110,806.94
Total Direct Labor & NP	62.43%	\$135,856.36

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Amended U.S. Individual Income Tax Return

(Rev. December 2012)

Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.

This return is for calendar year 2012 2011 2010 2009

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial: RAY L
Last name: SHACKELFORD
Your social security number: 452-02-8217

If a joint return, spouse's first name and initial: CHARLENE
Last name: SHACKELFORD
Spouse's social security number: 464-33-3101

Home address (number and street). If you have a P.O. box, see instructions: 1406 SOUTHMORE BLVD
Apt. no.:
Your phone number:

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

HOUSTON, TX 77004

Foreign country name: Foreign province/state/county: Foreign postal code:

Amended return filing status. You must check one box even if you are not changing your filing status.

Caution. In general, you cannot change your filing status from joint to separate returns after the due date.

- Single Married filing jointly Married filing separately
 Qualifying widow(er) Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on the back to explain any changes

Income and Deductions

	A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct Amount
1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1 95,054	-69,157	25,897
2 Itemized deductions or standard deduction	2 18,592	-4,961	13,631
3 Subtract line 2 from line 1	3 76,462	-64,196	12,266
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 30	4 7,600	3,800	11,400
5 Taxable income. Subtract line 4 from line 3	5 68,862	-67,996	866

Tax Liability

6 Tax. Enter method used to figure tax: Table	6 9,461	-9,375	86
7 Credits. If general business credit carryback is included, check here <input type="checkbox"/>	7	86	86
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8 9,461	-9,461	0
9 Other taxes	9 12,562	-9,140	3,422
10 Total tax. Add lines 8 and 9	10 22,023	-18,601	3,422

Payments

11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)	11		
12 Estimated tax payments, including amount applied from prior year's return	12		
13 Earned income credit (EIC)	13	2,598	2,598
14 Refundable credits from Schedule(s) <input type="checkbox"/> 8812 or <input type="checkbox"/> M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 (2009-2011) <input type="checkbox"/> 8839 <input checked="" type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14	1,000	1,000

15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	15		
16 Total payments. Add lines 11 through 15	16		3,598

Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)

17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	17		
18 Subtract line 17 from line 16 (If less than zero, see instructions)	18		3,598
19 Amount you owe. If line 10, column C, is more than line 18, enter the difference	19		0
20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return	20		176
21 Amount of line 20 you want refunded to you	21		176
22 Amount of line 20 you want applied to your (enter year): estimated tax 22	22		

Complete and sign this form on Page 2.

Part I Exemptions

Complete this part only if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2009.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

Table with 4 columns: Line number, Description, A. Original number of exemptions or amount reported or as previously adjusted, B. Net change, C. Correct number or amount. Rows 23-31.

Table with 5 columns: (a) First name, Last name, (b) Dependent's social security number, (c) Dependent's relationship to you, (d) Check box if qualifying child for child tax credit (see instructions). Row 1: CHRISTOPHER SHACKELFORD 630-14-2055 SON.

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- Check here if you did not previously want \$3 to go to the fund, but now do.
Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

Attach any supporting documents and new or changed forms and schedules.

- Line 1: Taxpayer AGI is decreased (\$69,157) due to additional expenses that weren't reported on the original return.
Line 2: Itemized deduction is reduced (\$4,961) due to reduction in general sales taxes.
Line 4: Exemption amount is increased \$3,800 due to dependent being recorded on the return that was initially not on originaly.
Line 5: Taxpayer's taxable income is reduced (\$67,996) due to the reasons stated above.
Line 6: Taxpayer's income tax is reduced (\$9,375) due to reduction in taxable income.
Line 7: Education credit is allowed due taxpayer now qualifying due to income level.
Line 9: Self-employment taxes are reduced (\$9,140) due to reduction in taxable income.
Line 10: Total tax is reduced (\$18,601) due to the reasons stated above.
Line 13: Taxper qualifies for EIC in the amount of \$2,598 along with \$1,000 AOC credit totaling \$3,598 in credits.
Line 20: Taxpayer is due a refund in the amount of \$176.

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Signatures and dates for preparer and spouse: 3/21/18

Paid Preparer Use Only

WINFRED FIELDS, Preparer's signature, Date, FIELDS ENTERPRISES, Firm's name (or yours if self-employed), 11222 RICHMOND AVE STE 195, HOUSTON, TX 77082, Firm's address and ZIP code, P00630769, PTIN, Check if self-employed, (281) 496-9598, Phone number, 76-0552309, EIN.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning ending
Your first name M.I. Last name Suffix
RAY L SHACKELFORD
If a joint return, spouse's first name M.I. Last name Suffix
CHARLENE SHACKELFORD
Home address (number and street). If you have a P.O. box, see instructions.
1406 SOUTHMORE BLVD
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
HOUSTON TX 77004
Foreign country name Foreign province/state/county Foreign postal code

Filing Status
1 [] Single
2 [X] Married filing jointly (even if only one had income)
3 [] Married filing separately. Enter spouse's SSN above and full name here.
4 [] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 [] Qualifying widow(er) with dependent child

Exemptions
6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [X] Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if child under age 17 qualifying for child tax credit (see instructions)
CHRISTOPHER SHACKELFORD 630-14-2005 Son
d Total number of exemptions claimed 3

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a Taxable amount
16a Pensions and annuities 16a Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a Taxable amount
21 Other income. List type and amount
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 27,865

Adjusted Gross Income
23 Educator expenses
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE 1,968
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction
33 Student loan interest deduction
34 Tuition and fees. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 31a and 32 through 35 1,968
37 Subtract line 36 from line 22. This is your adjusted gross income 25,897

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits, such as Adjusted Gross Income, Exemptions, and Total Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes, such as Self-employment tax and Unreported social security and Medicare tax.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments, such as Federal income tax withheld and Earned income credit.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund, such as Amount overpaid and Routing number.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe, such as Amount you owe and Estimated tax penalty.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [] No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See instructions. Keep a copy for your records.

Table for signatures and occupation. Includes fields for Your signature, Date, Your occupation (ATTORNEY AT LAW), Spouse's signature, Date, Spouse's occupation (HOUSE WIFE), and Daytime phone number.

Paid Preparer Use Only

Table for paid preparer information. Includes fields for Preparer's name (WINFRED FIELDS), Signature, Date (3/21/2018), Firm's name (FIELDS ENTERPRISES), Firm's EIN (76-0552309), and Firm's address (11222 RICHMOND AVE STE HOUSTON TX 77082).

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2012

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

RAY L and CHARLENE SHACKELFORD

452-02-8217

		1	2	3	4
Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)				
	2 Enter amount from Form 1040, line 38	2	25,897		
	3 Multiply line 2 by 7.5% (.075)			1,942	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				0	
Taxes You Paid	5 State and local				
	a <input type="checkbox"/> Income taxes, or				
	b <input checked="" type="checkbox"/> General sales taxes			547	
	6 Real estate taxes (see instructions)				
	7 Personal property taxes			135	
	8 Other taxes. List type and amount ▶				
	9 Add lines 5 through 8				682
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098			
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	Name _____ Address _____				
Note. Your mortgage interest deduction may be limited (see instructions).	TIN _____	11			
12 Points not reported to you on Form 1098. See instructions for special rules		12			
13 Mortgage insurance premiums (see instructions)		13			
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14			
15 Add lines 10 through 14					0
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions			13,708	
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500				
	18 Carryover from prior year				
	19 Add lines 16 through 18. Carryover contributions.			-759	12,949
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶				
	22 Tax preparation fees				
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶				
	24 Add lines 21 through 23				
	25 Enter amount from Form 1040, line 38	25	25,897		
	26 Multiply line 25 by 2% (.02)			518	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				0
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶				
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40				13,631
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

HTA

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor RAY L SHACKELFORD		Social security number (SSN) 452-02-8217
A Principal business or profession, including product or service (see instructions) LEGAL SERVICES		B Enter code from instructions 541100
C Business name. If no separate business name, leave blank. RAY SHACKELFORD ESQ		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ▶ 1406 SOUTHMORE BLVD City, town or post office, state, and ZIP code HOUSTON TX 77004		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2012, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	▶ <input type="checkbox"/>	1	369,428	
2 Returns and allowances (see instructions)		2		
3 Subtract line 2 from line 1		3	369,428	
4 Cost of goods sold (from line 42)		4		
5 Gross profit. Subtract line 4 from line 3		5	369,428	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6		
7 Gross income. Add lines 5 and 6		7	369,428	

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	2,278
9 Car and truck expenses (see instructions)	9	2,836	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	13,024	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	8,831	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	491
15 Insurance (other than health)	15	6,167	23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	42,735	a Travel	24a	5,646
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	4,917	25 Utilities	25	5,790
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7			27a Other expenses (from line 48)	27a	248,848
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere			b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 (If you checked the box on line 1, see instructions) Estates and trusts, enter on Form 1041, line 3.				31	27,865
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3.				32a	<input type="checkbox"/> All investment is at risk
• If you checked 32b, you must attach Form 6198. Your loss may be limited.				32b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule C (Form 1040) 2012

HTA

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	0
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	0

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 1/1/2004

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 5,110 b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47 a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK SERVICE CHARGES	1,745
DUES & SUBSCRIPTIONS	2,089
POSTAGE AND DELIVERY	972
TELEPHONE EXPENSES	2,284
PAYROLL EXPENSES	241,758
48 Total other expenses. Enter here and on line 27a	248,848

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2012

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.

Attach to Form 1040 or Form 1040NR.

Name of person with self-employment income (as shown on Form 1040)
RAY L SHACKELFORD

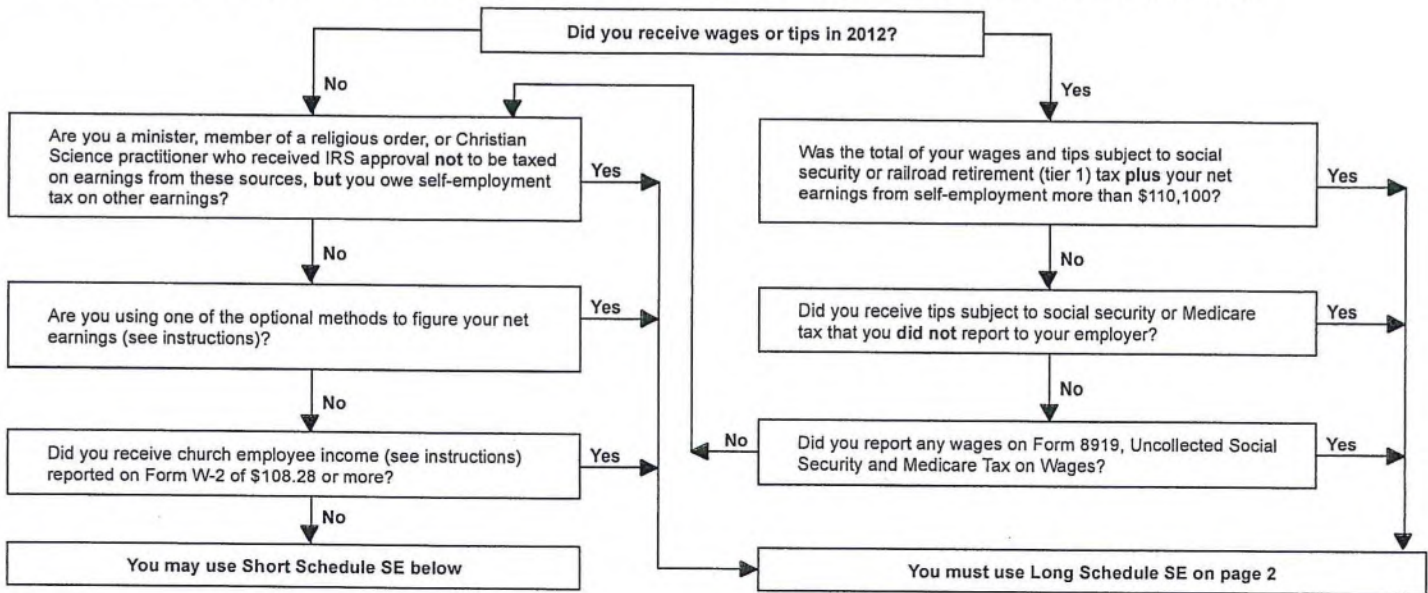
Social security number of person
with self-employment income

452-02-8217

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1 a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	27,865
3	Combine lines 1a, 1b, and 2	3	27,865
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	25,733
5	Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	3,422
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	1,968

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2012

HTA

FINN 0137

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

Attachment
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

RAY L and CHARLENE SHACKELFORD

452-02-8217

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	12,266
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0
3	Taxes from Schedule A (Form 1040), line 9	3	682
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use.	6	
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	192
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately, see instructions.)	28	13,140

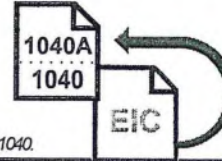
Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	78,750
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	0
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	0
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	0
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0

For Paperwork Reduction Act Notice, see your tax return instructions.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2012

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

Name(s) shown on return

RAY L and CHARLENE SHACKELFORD

Your social security number

452-02-8217

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	CHRISTOPHEI SHACKELFORD					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	630-14-2005					
3 Child's year of birth	Year <u>1989</u> <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Son					
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

HTA

FINN 0139

Education Credits

(American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

Name(s) shown on return

RAY L and CHARLENE SHACKELFORD

Your social security number

452-02-8217



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,500
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	25,897
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	154,103
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.00000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,500
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	8	1,000

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	1,500
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	0
11	Enter the smaller of line 10 or \$10,000	11	0
12	Multiply line 11 by 20% (.20)	12	0
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	0
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	0.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) <input type="checkbox"/>	18	0
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	86

Name(s) shown on return

RAY L and CHARLENE SHACKELFORD

Your social security number

452-02-8217



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) CHRISTOPHER SHACKELFORD	21 Student social security number (as shown on page 1 of your tax return) 630-14-2005
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22 Educational institution information (see instructions)

a. Name of first educational institution Fisk University (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1000 17th Av. N Student Acct Nashville, TN 87208 (2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If you checked "No" in both (2) and (3), skip (4). (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked "No" in both (2) and (3), skip (4). (4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
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23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — See *Tip* below and complete either lines 27-30 or line 31 for this student.



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	4,000
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28	2,000
29 Multiply line 28 by 25% (.25)	29	500
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,500

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	0
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Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return RAY L SHACKELFORD	Business or activity to which this form relates Sch C: 01 - LEGAL SERVICES	Identifying number 452-02-8217
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29	7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			0
9 Tentative deduction. Enter the smaller of line 5 or line 8			0
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562.			
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11			0
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	▶ 13		0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	500

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	8,331
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L
b 12-year			12 yrs.		S/L
c 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	8,831
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Paid Preparer's Earned Income Credit Checklist

Department of the Treasury
Internal Revenue Service

▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.
▶ Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.

Taxpayer name(s) shown on return RAY L and CHARLENE SHACKELFORD	Taxpayer's social security number 452-02-8217
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For the definitions of the following terms, see **Pub. 596**.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

Part I All Taxpayers

<p>1 Enter preparer's name and PTIN ▶ <u>WINFRED FIELDS</u> <u>P00630769</u></p>	
<p>2 Is the taxpayer's filing status married filing separately?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering</p> <p style="margin-left: 20px;">▶ If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<p>4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>5a Was the taxpayer a nonresident alien for any part of 2012?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>b Is the taxpayer's filing status married filing jointly?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>6 Is the taxpayer's investment income more than \$3,200? See Rule 6 in Pub. 596 before answering.</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a qualifying child of another person for 2012? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

For Paperwork Reduction Act Notice, see separate instructions.

Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

	Child 1	Child 2	Child 3
8 Child's name	CHRISTOPHER S		
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Is either of the following true? <ul style="list-style-type: none"> • The child is unmarried, or • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund). 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the child (at the end of 2012)— <ul style="list-style-type: none"> • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? <p>▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13 a Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child? <p>▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering <p>▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering <p>▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit <p>▶ If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Note. If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.			

Part III Taxpayers Without a Qualifying Child

<p>16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)</p> <p>▶ If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012? See the instructions before answering</p> <p>▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check "No."</p> <p>▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>19 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit</p> <p>▶ If you checked "No" on line 19, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Due Diligence Requirements

<p>20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<p>22 If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Does not apply
<p>23 If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Does not apply
<p>24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering</p> <p>To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
<p>25 Did you document the additional questions you asked and your client's answers?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply

26 Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- | | | | |
|----------------------------|---|----------------------------|---|
| <input type="checkbox"/> a | No qualifying child | <input type="checkbox"/> i | Place of worship statement |
| <input type="checkbox"/> b | School records or statement | <input type="checkbox"/> j | Indian tribal official statement |
| <input type="checkbox"/> c | Landlord or property management statement | <input type="checkbox"/> k | Employer statement |
| <input type="checkbox"/> d | Health care provider statement | <input type="checkbox"/> l | Other (specify) ▼ |
| <input type="checkbox"/> e | Medical records | | |
| <input type="checkbox"/> f | Child care provider records | | |
| <input type="checkbox"/> g | Placement agency statement | | |
| <input type="checkbox"/> h | Social service records or statement | <input type="checkbox"/> m | Did not rely on any documents, but made notes in file |
| | | <input type="checkbox"/> n | Did not rely on any documents |

Disability of Qualifying Child(ren)

- | | | | |
|---------------------------------------|---|----------------------------|---|
| <input checked="" type="checkbox"/> o | No disabled child | <input type="checkbox"/> s | Other (specify) ▼ |
| <input type="checkbox"/> p | Doctor statement | | |
| <input type="checkbox"/> q | Other health care provider statement | | |
| <input type="checkbox"/> r | Social services agency or program statement | <input type="checkbox"/> t | Did not rely on any documents, but made notes in file |
| | | <input type="checkbox"/> u | Did not rely on any documents |

27 If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

Documents or Other Information

- | | | | |
|----------------------------|--|----------------------------|---|
| <input type="checkbox"/> a | No Schedule C | <input type="checkbox"/> h | Bank statements |
| <input type="checkbox"/> b | Business license | <input type="checkbox"/> i | Reconstruction of income and expenses |
| <input type="checkbox"/> c | Forms 1099 | <input type="checkbox"/> j | Other (specify) ▼ |
| <input type="checkbox"/> d | Records of gross receipts provided by taxpayer | | |
| <input type="checkbox"/> e | Taxpayer summary of income | | |
| <input type="checkbox"/> f | Records of expenses provided by taxpayer | <input type="checkbox"/> k | Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> g | Taxpayer summary of expenses | <input type="checkbox"/> l | Did not rely on any documents |

- You have complied with all the due diligence requirements if you:
1. Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
 2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
 3. Submit Form 8867 in the manner required, **and**
 4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
 - a. Form 8867, Paid Preparer's Earned Income Credit Checklist,
 - b. The EIC worksheet(s) or your own worksheet(s),
 - c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
 - d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 - e. A record of any additional questions you asked and your client's answers.

► If you checked "No" on line 20, 21, 22, 23, 24, or 25, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.

Line 21 (1040) - Other Income

	Filer	Spouse
1 Gambling winnings (W-2G)	1 2,000	0
2 Canceled debts. These amounts may be shown in box 2 of Form 1099-C.	2 11,060	
3 Ray Shackelford gambling loss	3 -2,000	
4 Canceled debt is not taxable. Debt was never used for business	4 -11,060	
5 Subtotal	5 0	0
6 Total other income (to Form 1040, line 21)	6	0

Lines 16a and b (Sch C (1040)) - Interest Expense

Mortgage Interest

1 Mortgage interest paid to banks, other financial institutions (Form 1098 received)	1	42,735
2 Mortgage interest difference not reported on line 1 above. Explain:	2	
3 Total mortgage interest reported on line 16a	3	42,735

Other Interest

1 Mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received)	1	
2 Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received)	2	

Enter Name and Address of person who received Form 1098:

First Name _____ M.I. ____ Last Name _____
 Business Name _____
 Address _____
 City _____ State _____ Zip _____
 Foreign Country _____

First Name _____ M.I. ____ Last Name _____
 Business Name _____
 Address _____
 City _____ State _____ Zip _____
 Foreign Country _____

First Name _____ M.I. ____ Last Name _____
 Business Name _____
 Address _____
 City _____ State _____ Zip _____
 Foreign Country _____

3	3	
4	4	
5	5	
6	6	
7 Total other interest reported on line 16b	7	0

Label
 (See instructions on page 16.)
 Use the IRS label.
 Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning ending

Your first name M.I. Last name Suffix
 RAY L SHACKELFORD

If a joint return, spouse's first name M.I. Last name Suffix

Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
 1406 SOUTHMORE BLVD

City, town or post office State ZIP code
 HOUSTON TX 77004

OMB No. 1545-0074

Your social security number
 452-02-8217

Spouse's social security number

Important!
 You must enter your SSN(s) above.

Presidential Election Campaign
 (See page 16.)

Note. Checking "Yes" will not change your tax or reduce your refund.
 Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No Yes No

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See page 17.)
 If the qualifying person is a child but not your dependent, enter this child's name here.

Check only one box.

5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

6 a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 18)
RAY	SHACKELFORD	456-99-5025	Son	<input type="checkbox"/>
CHRISTOPHER	SHACKELFORD	630-14-2055	Son	<input checked="" type="checkbox"/>

d Total number of exemptions claimed **3**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
 If you did not get a W-2, see page 19.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8 a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	0
9 a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends (see page 20)	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	0
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	13,078
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15 a	IRA distributions	15a	0
b	Taxable amount (see page 22)	15b	0
16 a	Pensions and annuities	16a	0
b	Taxable amount (see page 22)	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20 a	Social security benefits	20a	0
b	Taxable amount (see page 24)	20b	0
21	Other income. List type and amount (see page 24)	21	0
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	13,078

Adjusted Gross Income

23	Educator expenses (see page 26)	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	IRA deduction (see page 26)	25	0
26	Student loan interest deduction (see page 28)	26	0
27	Tuition and fees deduction (see page 29)	27	0
28	Health savings account deduction. Attach Form 8889	28	0
29	Moving expenses. Attach Form 3903	29	0
30	One-half of self-employment tax. Attach Schedule SE	30	924
31	Self-employed health insurance deduction (see page 30)	31	0
32	Self-employed SEP, SIMPLE, and qualified plans	32	0
33	Penalty on early withdrawal of savings	33	0
34 a	Alimony paid	34a	0
b	Recipient's SSN		
35	Add lines 23 through 34a	35	924
36	Subtract line 35 from line 22. This is your adjusted gross income	36	12,154

Tax and Credits

Standard Deduction for—
• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.
• All others:
Single or Married filing separately, \$4,850
Married filing jointly or Qualifying widow(er), \$9,700
Head of household, \$7,150

Table with 3 columns: Line number, Description, and Amount. Rows include: 37 Amount from line 36 (adjusted gross income) 12,154; 38 a Check (You were born before January 2, 1940, Spouse was born before January 2, 1940) Total boxes checked 38a; 39 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 7,150; 40 Subtract line 39 from line 37 5,004; 41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33 9,300; 42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0- 0; 43 Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972 0; 44 Alternative minimum tax (see page 35). Attach Form 6251 0; 45 Add lines 43 and 44 0; 46 Foreign tax credit. Attach Form 1116 if required 0; 47 Credit for child and dependent care expenses. Attach Form 2441 0; 48 Credit for the elderly or the disabled. Attach Schedule R 0; 49 Education credits. Attach Form 8863 0; 50 Retirement savings contributions credit. Attach Form 8880 0; 51 Child tax credit (see page 37) 0; 52 Adoption credit. Attach Form 8839 0; 53 Credits from: a Form 8396 b Form 8859 0; 54 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Specify 0; 55 Add lines 46 through 54. These are your total credits 0; 56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Rows include: 57 Self-employment tax. Attach Schedule SE 1,848; 58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 0; 59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 0; 60 Advance earned income credit payments from Form(s) W-2 0; 61 Household employment taxes. Attach Schedule H 0; 62 Add lines 56 through 61. This is your total tax 1,848

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Rows include: 63 Federal income tax withheld from Forms W-2 and 1099 0; 64 2004 estimated tax payments and amount applied from 2003 return 0; 65 a Earned income credit (EIC) 4,300; b Nontaxable combat pay election 65b 0; 66 Excess social security and tier 1 RRTA tax withheld (see page 54) 0; 67 Additional child tax credit. Attach Form 8812 211; 68 Amount paid with request for extension to file (see page 54) 0; 69 Other payments from: a Form 2439 b Form 4136 c Form 8885 0; 70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments 4,511

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Table with 3 columns: Line number, Description, and Amount. Rows include: 71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid 2,663; 72 a Amount of line 71 you want refunded to you 72a 2,663; b Routing number; c Type: Checking Savings; d Account number; 73 Amount of line 71 you want applied to your 2005 estimated tax 73 0

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Rows include: 74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 74 0; 75 Estimated tax penalty (see page 55) 75 0

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date 3/21/2018 Your occupation Attorney Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Home phone number

Paid

Preparer's signature Date 3/20/2018 Check if self-employed [X] Preparer's SSN or PTIN P00630769

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code FIELDS ENTERPRISES 11222 RICHMOND AVENUE #195 HOUSTON TX 77082
EIN Phone no. 281-496-9598 ZIP code 77082

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
Attach to Form 1040 or 1041. See Instructions for Schedule C (Form 1040).

Name of proprietor
RAY L SHACKELFORD

Social security number (SSN)
452-02-8217

A Principal business or profession, including product or service (see page C-2 of the instructions)
LEGAL SERVICES

B Enter code from pages C-7, 8, & 9
541100

C Business name. If no separate business name, leave blank.
SHACKELFORD & ASSOCIATES LLC

D Employer ID number (EIN), if any
42-1609307

E Business address (including suite or room no.)
1406 SOUTHMORE BLVD
City, town or post office, state, and ZIP code
HOUSTON TX 77004

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses Yes No

H If you started or acquired this business during 2004, check here

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	49,744
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	49,744
4	Cost of goods sold (from line 42 on page 2)		4	570
5	Gross profit. Subtract line 4 from line 3		5	49,174
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	0
7	Gross income. Add lines 5 and 6		7	49,174

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	846	19	Pension and profit-sharing plans	19	
9	Car and truck expenses (see page C-3)	9	0	20	Rent or lease (see page C-5):		
10	Commissions and fees	10	1,937	a	Vehicles, machinery, and equipment	20a	0
11	Contract labor (see page C-4)	11		b	Other business property	20b	18,000
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	708	22	Supplies (not included in Part III)	22	
14	Employee benefit programs (other than on line 19)	14	232	23	Taxes and licenses	23	515
15	Insurance (other than health)	15	408	24	Travel, meals, and entertainment:		
16	Interest:			a	Travel	24a	0
a	Mortgage (paid to banks, etc.)	16a		b	Meals and entertainment		0
b	Other	16b	148	c	Enter nondeductible amount included on line 24b (see page C-5)		50%
17	Legal and professional services	17		d	Subtract line 24c from line 24b	24d	0
18	Office expense	18	590	25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26	Wages (less employment credits)	26	3,220
29	Tentative profit (loss). Subtract line 28 from line 7			27	Other expenses (from line 48 on page 2)	27	9,492
30	Expenses for business use of your home. Attach Form 8829			28		28	36,096
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.			29		29	13,078
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198.			30		30	0
				31		31	13,078

32a All investment is at risk.
32b Some investment is not at risk.

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	570
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	570
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	570

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶

44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:

a Business 0. b Commuting 0 c Other 0

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for personal use during off-duty hours? Yes No

47 a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Other SG&A Expenses	9,492
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	0
48 Total other expenses. Enter here and on page 1, line 27	48 9,492

SCHEDULE SE

(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

OMB No. 1545-0074

2004

Attachment
Sequence No. 17

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

452-02-8217

Who Must File Schedule SE

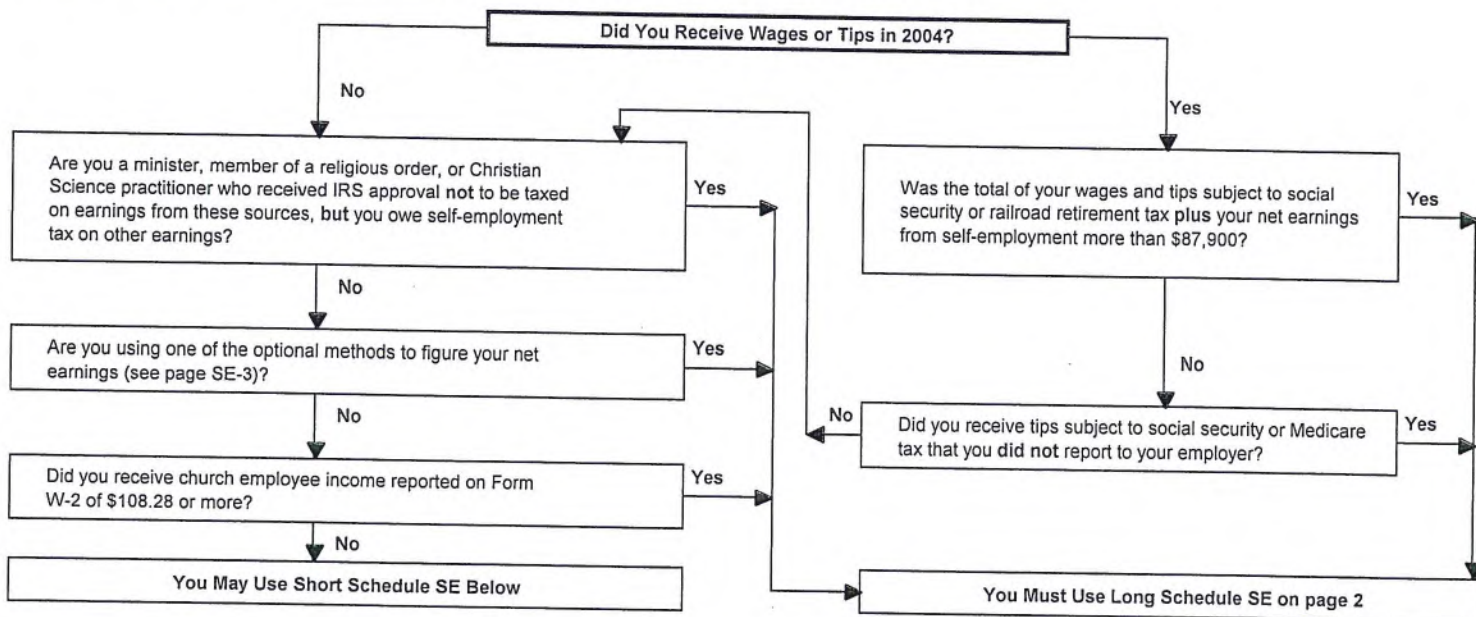
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

- 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report
- 3 Combine lines 1 and 2
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, **do not** file this schedule; you do not owe self-employment tax ▶
- 5 **Self-employment tax.** If the amount on line 4 is:
 - \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57.**
 - More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on **Form 1040, line 57.**
- 6 **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on **Form 1040, line 30**

1	0
2	13,078
3	13,078
4	12,078
5	1,848
6	924

For Paperwork Reduction Act Notice, see Form 1040 instructions.
(HTA)

Schedule SE (Form 1040) 2004

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

RAY L SHACKELFORD

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

1040A
1040

EIC

OMB No. 1545-0074

2004

Attachment
Sequence No. **43**

Your social security number
452-02-8217

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 65a and 65b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

	Child 1		Child 2	
	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	RAY	SHACKELFORD	CHRISTOPHER	SHACKELFORD
2 Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.	456-99-5025		630-14-2055	
3 Child's year of birth	Year <u>1986</u> <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>		Year <u>1989</u> <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1986—				
a Was the child under age 24 at the end of 2004 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2004?	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Son		Son	
6 Number of months child lived with you in the United States during 2004 • If the child lived with you for more than half of 2004 but less than 7 months, enter "7." • If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2004, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 67 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule EIC (Form 1040A or 1040) 2004

(HTA)

Additional Child Tax Credit

1040
1040A

OMB No. 1545-1620

2004

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

8812

Name(s) shown on return

RAY L SHACKELFORD

Your social security number

452-02-8217

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2	0
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	1,000
4 a	Enter your total earned income. See the instructions on back	4a	12,154
b	Nontaxable combat pay included on line 4a	4b	0
5	Is the amount on line 4a more than \$10,750? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$10,750 from the amount on line 4a. Enter the result	5	1,404
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next, do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	211

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	7	0
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0-.	8	0
9	Add lines 7 and 8	9	0
10	1040 filers: Enter the total of the amounts from Form 1040, lines 65a and 66. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10	0
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0
12	Enter the larger of line 6 or line 11 here	12	0

Next, enter the smaller of line 3 or line 12 on line 13.

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	211
----	--	----	-----

Enter this amount on
Form 1040, line 67, or
Form 1040A, line 42.

Education Credits (Hope and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.

Attachment
Sequence No. **50**

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

RAY L SHACKELFORD

Your social security number

452-02-8217

Caution: You *cannot* take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the *same student* in the same year.

Part I Hope Credit. **Caution:** You *cannot* take the Hope credit for more than **2** tax years for the *same student*.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)	
			0	0	0	0	
			0	0	0	0	
			0	0	0	0	
2	Add the amounts in columns (d) and (f)			2	0	0	
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					3	0

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	RAY SHACKELFORD	456-99-5025	14,310
			0
			0
			0
5	Add the amounts on line 4, column (c), and enter the total		5
6	Enter the smaller of line 5 or \$10,000		6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶		7
			14,310
			10,000
			2,000

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7		2,000
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9	52,000
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10	12,154
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	39,846
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	10,000
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)	13	1.00000
14	Multiply line 8 by line 13 ▶	14	2,000
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15	0
16	Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form 1040A, lines 29 and 30	16	0
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17	0
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	18	0

* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

2004



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Income-Expense Statement

Legal Services Sole Prop Annual Average Sales, Income & Expense	2014	Your Inputs
Sales	100.00%	\$49,744.00
Inventory (% of Sales)	0.42%	\$208.41
Cost of Sales	10.79%	\$53.67
COS-Labor Portion	1.15%	\$570.36
Gross Profit	89.21%	\$44,376.77
Salary-Wages	6.47%	\$3,219.57
Contract Labor-Commissions	3.89%	\$1,936.52
Rent	2.44%	\$1,213.38
Taxes	1.03%	\$514.80
Interest paid	0.30%	\$148.11
Amort. & Dep.	1.42%	\$708.11
Advertising	1.17%	\$583.53
Benefits-Pension	0.47%	\$232.46
Insurance (non-health)	0.82%	\$407.72
Home Office Expense	1.19%	\$589.63
Other SG&A Exp.	19.08%	\$9,491.79
Total Expenses	38.29%	\$19,045.63
Net Profit	50.92%	\$25,331.14
Total Direct Labor & NP	62.43%	\$31,057.59

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Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 08-18-2017
 Response Date: 08-18-2017
 Tracking Number: 100346559202

Account Transcript

FORM NUMBER: 1040A TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER: 452-02-8217

RAY L SHACKELFORD

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	26,623.56	
ACCRUED INTEREST:	3,621.48	AS OF: Sep. 04, 2017
ACCRUED PENALTY:	0.00	AS OF: Sep. 04, 2017

ACCOUNT BALANCE
 PLUS ACCRUALS
 (this is not a
 payoff amount): 30,245.04

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	49,744.00
TAXABLE INCOME:	41,794.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	49,331.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	7,548.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Dec. 01, 2010
PROCESSING DATE	Dec. 20, 2010

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS 49210-888-00000-0		12-20-2010	\$0.00
960	Appointed representative		11-20-2008	\$0.00
570	Additional account action pending		12-20-2010	\$0.00
420	Examination of tax return		12-09-2010	\$0.00
560	IRS can assess tax until		09-13-2011	\$0.00
300	Additional tax assessed by examination 09-09-2023 49247-453-10013-2	20121005	03-19-2012	\$14,729.00
336	Interest charged for late payment	20121005	03-19-2012	\$6,899.59
276	Penalty for late payment of tax	20121005	03-19-2012	\$3,682.25
971	Notice issued		03-19-2012	\$0.00
300	Additional tax assessed by examination 00-00-0000 49247-601-00128-2	20123105	08-13-2012	\$0.00
421	Closed examination of tax return		08-13-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		08-13-2012	\$0.00
582	Lien placed on assets due to balance owed		08-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		08-20-2012	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing		08-23-2012	\$0.00
971	Pending installment agreement		10-30-2012	\$0.00
582	Lien placed on assets due to balance owed		07-19-2013	\$0.00
971	Notice issued		11-25-2013	\$0.00

196	Interest charged for late payment	20134505	11-25-2013	\$1,312.72
971	Installment agreement established		02-21-2014	\$0.00
971	No longer in installment agreement status		10-13-2014	\$0.00
971	Installment agreement established		08-07-2015	\$0.00
971	No longer in installment agreement status		04-18-2016	\$0.00
971	Installment agreement established		04-04-2016	\$0.00

This Product Contains Sensitive Taxpayer Data

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning, ending OMB No. 1545-0074
Your first name M.I. Last name Suffix Your social security number
RAY L SHACKELFORD 452-02-8217
If a joint return, spouse's first name M.I. Last name Suffix Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
1406 SOUTHMORE BLVD
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. HOUSTON TX 77004
You must enter your SSN(s) above.
Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) X You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (see page 17)

Check only one box. First name Last name SSN

Exemptions

6a X Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If qualifying child for child tax credit (see page 19)
CHRISTOPHER SHACKELFORD 630-14-2005 Son X
RAY SHACKELFORD 456-99-5025 Son
d Total number of exemptions claimed 3

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 0
8a Taxable interest. Attach Schedule B if required 8a 0
b Tax-exempt interest. Do not include on line 8a 8b 0
9a Ordinary dividends. Attach Schedule B if required 9a 0
b Qualified dividends (see page 23) 9b 0
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 0
11 Alimony received 11 0
12 Business income or (loss). Attach Schedule C or C-EZ 12 10,465
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 0
14 Other gains or (losses). Attach Form 4797 14 0
15a IRA distributions 15a 0 b Taxable amount (see page 25) 15b 0
16a Pensions and annuities 16a 0 b Taxable amount (see page 25) 16b 0
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0
18 Farm income or (loss). Attach Schedule F 18 0
19 Unemployment compensation 19 0
20a Social security benefits 20a 0 b Taxable amount (see page 27) 20b 0
21 Other income. List type and amount (see page 29) 21 0
22 Add the amounts in the far right column for lines 7 through 21. This is your total income. 22 10,465

Adjusted Gross Income

23 Educator expenses (see page 29) 23 0
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0
25 Health savings account deduction. Attach Form 8889 25 0
26 Moving expenses. Attach Form 3903 26 0
27 One-half of self-employment tax. Attach Schedule SE 27 739
28 Self-employed SEP, SIMPLE, and qualified plans 28 0
29 Self-employed health insurance deduction (see page 30) 29 0
30 Penalty on early withdrawal of savings 30 0
31a Alimony paid b Recipient's SSN 31a 0
32 IRA deduction (see page 31) 32 0
33 Student loan interest deduction (see page 33) 33 0
34 Tuition and fees deduction (see page 34) 34 0
35 Domestic production activities deduction. Attach Form 8903 35 0
36 Add lines 23 through 31a and 32 through 35 36 739
37 Subtract line 36 from line 22. This is your adjusted gross income 37 9,726

Tax and Credits

Standard Deduction for—

People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

All others: Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-57 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 58-63 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-71 for Payments.

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-76 for Amount You Owe.

Third Party Designee

Form for Third Party Designee with fields for name, phone, and identification number.

Sign Here

Joint return? See page 17. Keep a copy for your records.

Signature section with fields for preparer and spouse signatures, dates, and occupations.

Paid Preparer's Use Only

Form for Paid Preparer's Use Only with fields for signature, date, firm name, address, and EIN.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
Attach to Form 1040 or 1041. See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

Name of proprietor
RAY L SHACKELFORD

Social security number (SSN)
452-02-8217

A Principal business or profession, including product or service (see page C-2 of the instructions)
LEGAL SERVICES

B Enter code from pages C-8, 9, & 10
541100

C Business name. If no separate business name, leave blank.
SHACKELFORD AND ASSOCIATES

D Employer ID number (EIN), if any

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code
**1406 SOUTHMORE BLVD
HOUSTON TX 77004**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify)

G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses Yes No

H If you started or acquired this business during 2005, check here

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1	45,561
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	45,561
4 Cost of goods sold (from line 42 on page 2)	4	0
5 Gross profit. Subtract line 4 from line 3	5	45,561
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	0
7 Gross income. Add lines 5 and 6	7	45,561

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	774	18 Office expense	18	540
9 Car and truck expenses (see page C-3)	9	0	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	522	20 Rent or lease (see page C-5):		
11 Contract labor (see page C-4)	11	1,774	a Vehicles, machinery, and equipment	20a	0
12 Depletion	12		b Other business property	20b	18,000
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	0	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	213	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	373	23 Taxes and licenses	23	472
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	0	a Travel	24a	0
b Other	16b	136	b Deductible meals and entertainment (see page C-5)	24b	0
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	35,096	26 Wages (less employment credits)	26	2,949
29 Tentative profit (loss). Subtract line 28 from line 7	29	10,465	27 Other expenses (from line 48 on page 2)	27	9,343
30 Expenses for business use of your home. Attach Form 8829	30	0			
31 Net profit or (loss). Subtract line 30 from line 29.	31	10,465			
• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					
• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					
	32a	<input type="checkbox"/>	All investment is at risk.		
	32b	<input type="checkbox"/>	Some investment is not at risk.		

For Paperwork Reduction Act Notice, see page C-7 of the instructions.
(HTA)

Schedule C (Form 1040) 2005

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	0
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . .	42	0

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶

44 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business 0 b Commuting (see instructions) 0 c Other 0

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for personal use during off-duty hours? Yes No

47 a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Depreciation	649
Other SG&A Expenses	8,694
.....	
.....	
.....	
.....	
.....	
.....	0
48 Total other expenses. Enter here and on page 1, line 27	48 9,343

Name of person with self-employment income (as shown on Form 1040) RAY L SHACKELFORD	Social security number of person with self-employment income 452-02-8217
---	---

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I	<input type="checkbox"/>
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	0
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	10,465
3	Combine lines 1 and 2	10,465
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	9,664
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	0
4c	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	9,664
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	0
6	Net earnings from self-employment. Add lines 4c and 5b	9,664
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	90,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11	8a
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	0
8c	Add lines 8a and 8b	0
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	90,000
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	1,198
11	Multiply line 6 by 2.9% (.029)	280
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	1,478
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	739

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400 or (b) your net farm profits ² were less than \$1,733.		
14	Maximum income for optional methods	1,600
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	0
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.		
Caution. You may use this method no more than five times.		
16	Subtract line 15 from line 14	0
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	0

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.
² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.
³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.
⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

1040A
1040



OMB No. 1545-0074

2005

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Name(s) shown on return

RAY L SHACKELFORD

Your social security number

452-02-8217

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	Child 1		Child 2	
	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	CHRISTOPHER	SHACKELFORD	RAY	SHACKELFORD
2 Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.	630-14-2005		456-99-5025	
3 Child's year of birth	Year <u>1989</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		Year <u>1986</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1987—				
a Was the child under age 24 at the end of 2005 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>	<input checked="" type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2005?	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Son		Son	
6 Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter "7." • If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

Additional Child Tax Credit

1040
1040A

2005

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

RAY L SHACKELFORD

452-02-8217

Part I All Filers

1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication

1	1,000
---	-------

2 Enter the amount from Form 1040, line 52, or Form 1040A, line 33

2	0
---	---

3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit

3	1,000
---	-------

4 a Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here

4a	9,726
----	-------

b Nontaxable combat pay (see instructions on back)

4b	0
----	---

5 Is the amount on line 4a more than \$11,000?

No. Leave line 5 blank and enter -0- on line 6.

Yes. Subtract \$11,000 from the amount on line 4a. Enter the result

5	
---	--

6 Multiply the amount on line 5 by 15% (.15) and enter the result

6	0
---	---

Next. Do you have three or more qualifying children?

No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.

Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back

7	0
---	---

8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. }
1040A filers: Enter -0-.

8	0
---	---

9 Add lines 7 and 8

9	0
---	---

10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. }
1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).

10	0
----	---

11 Subtract line 10 from line 9. If zero or less, enter -0-

11	0
----	---

12 Enter the larger of line 6 or line 11

12	0
----	---

Next, enter the smaller of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

13 This is your additional child tax credit

13	0
----	---

Enter this amount on
Form 1040, line 68, or
Form 1040A, line 42.

Lines 16a and b (Sch C (1040)) - Interest Expense

Mortgage Interest

1	Mortgage interest paid to banks, other financial institutions (1098 received)	1	_____
2	Mortgage interest difference not reported on line 1 above. Explain:	2	_____
3	Total mortgage interest reported on line 16a	3	<u>0</u>

Other Interest

1	Mortgage interest paid to banks, other financial institutions (1098 WAS NOT received)	1	_____
2	Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial financial institutions (1098 WAS NOT received). Enter Name and Address of person receiving other 1098: Name Address	2	_____

3	Vehicle interest	3	<u>0</u>
4	Other Interest Paid	4	<u>136</u>
5	_____	5	_____
6	_____	6	_____
7	_____	7	_____
8	Total other interest reported on line 16b	8	<u>136</u>



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Income-Expense Statement

Legal Services Sole Prop Annual Average Sales, Income & Expense	2014	Your Inputs
Sales	100.00%	\$45,561.00
Inventory (% of Sales)	0.42%	\$190.89
Cost of Sales	10.79%	\$49.16
COS-Labor Portion	1.15%	\$522.40
Gross Profit	89.21%	\$40,645.11
Salary-Wages	6.47%	\$2,948.84
Contract Labor-Commissions	3.89%	\$1,773.67
Rent	2.44%	\$1,111.35
Taxes	1.03%	\$471.51
Interest paid	0.30%	\$135.66
Amort. & Dep.	1.42%	\$648.57
Advertising	1.17%	\$534.47
Benefits-Pension	0.47%	\$212.91
Insurance (non-health)	0.82%	\$373.43
Home Office Expense	1.19%	\$540.05
Other SG&A Exp.	19.08%	\$8,693.62
Total Expenses	38.29%	\$17,444.08
Net Profit	50.92%	\$23,201.03
Total Direct Labor & NP	62.43%	\$28,445.94

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TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS 49210-888-00000-0		12-20-2010	\$0.00
960	Appointed representative		11-20-2008	\$0.00
570	Additional account action pending		12-20-2010	\$0.00
420	Examination of tax return		12-09-2010	\$0.00
560	IRS can assess tax until		09-13-2011	\$0.00
170	Penalty for not pre-paying tax 09-02-2023	20120905	03-12-2012	\$518.00
160	Penalty for filing tax return after the due date 09-02-2023	20120905	03-12-2012	\$2,907.23
300	Additional tax assessed by examination 09-02-2023 49247-448-10043-2	20120905	03-12-2012	\$12,921.00
336	Interest charged for late payment	20120905	03-12-2012	\$5,930.77
276	Penalty for late payment of tax	20120905	03-12-2012	\$3,230.25
971	Notice issued		03-12-2012	\$0.00
300	Additional tax assessed by examination 00-00-0000 49247-601-00129-2	20123105	08-13-2012	\$0.00
421	Closed examination of tax return		08-13-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		08-13-2012	\$0.00
582	Lien placed on assets due to balance owed		08-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		08-20-2012	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing		08-23-2012	\$0.00

971	Pending installment agreement		10-30-2012	\$0.00
582	Lien placed on assets due to balance owed		07-19-2013	\$0.00
971	Notice issued		11-25-2013	\$0.00
196	Interest charged for late payment	20134505	11-25-2013	\$1,338.30
971	Installment agreement established		02-21-2014	\$0.00
971	No longer in installment agreement status		10-13-2014	\$0.00
971	Installment agreement established		08-07-2015	\$0.00
971	No longer in installment agreement status		04-18-2016	\$0.00
971	Installment agreement established		04-04-2016	\$0.00

This Product Contains Sensitive Taxpayer Data

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning ending
Your first name M.I. Last name Suffix
RAY L SHACKELFORD
If a joint return, spouse's first name M.I. Last name Suffix
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
1406 SOUTHMORE BLVD
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
HOUSTON TX 77004

OMB No. 1545-0074
Your social security number
452-02-8217
Spouse's social security number

You must enter your SSN(s) above.
Checking a box below will not change your tax or refund.
[X] You [] Spouse

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16)

Filing Status
1 [] Single
2 [] Married filing jointly (even if only one had income)
3 [] Married filing separately. Enter spouse's SSN above and full name here.
4 [X] Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 [] Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [] Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if qualifying child for child tax credit (see page 19)
CHROSTOPHEFSHACKELFORD 630-14-2005 Son [X]
RAY SHACKELFORD 456-99-5025 Son []
d Total number of exemptions claimed 3

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends (see page 23)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
15b Taxable amount (see page 25)
16a Pensions and annuities
16b Taxable amount (see page 26)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits
20b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29)
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 12,807

Adjusted Gross Income

23 Archer MSA deduction. Attach Form 8853
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 One-half of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction (see page 29)
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction (see page 31)
33 Student loan interest deduction (see page 33)
34 Jury duty pay you gave to your employer
35 Domestic production activities deduction. Attach Form 8903. T
36 Add lines 23 through 31a and 32 through 35
37 Subtract line 36 from line 22. This is your adjusted gross income 7,902

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38	7,902
	39a	Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a			
Standard Deduction for— ● People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34. ● All others: Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> 39b			
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40	7,550
	41	Subtract line 40 from line 38		41	352
	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d		42	9,900
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	0
	44	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		44	
	45	Alternative minimum tax (see page 39). Attach Form 6251		45	
	46	Add lines 44 and 45		46	0
	47	Foreign tax credit. Attach Form 1116 if required	47		
	48	Credit for child and dependent care expenses. Attach Form 2441	48		
	49	Credit for the elderly or the disabled. Attach Schedule R	49		
	50	Education credits. Attach Form 8863	50		
	51	Retirement savings contributions credit. Attach Form 8880	51		
	52	Residential energy credits. Attach Form 5695	52		
	53	Child tax credit (see page 42). Attach Form 8901 if required	53		
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859	54			
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55			
56	Add lines 47 through 55. These are your total credits	56			
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57		0	
Other Taxes	58	Self-employment tax. Attach Schedule SE		58	1,810
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		59	
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		60	
	61	Advance earned income credit payments from Form(s) W-2, box 9		61	
	62	Household employment taxes. Attach Schedule H		62	
63	Add lines 57 through 62. This is your total tax	63		1,810	
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64		
	65	2006 estimated tax payments and amount applied from 2005 return	65		
	66a	Earned income credit (EIC)	66a	4,536	
	b	Nontaxable combat pay election <input type="checkbox"/> 66b			
	67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67		
	68	Additional child tax credit. Attach Form 8812	68	90	
	69	Amount paid with request for extension to file (see page 60)	69		
	70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70		
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	50	
	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72		4,676
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73		2,866
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 74a		74a	2,866
	b	Routing number XXXXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number XXXXXXXXXXXXXXXXXXXX			
75	Amount of line 73 you want applied to your 2007 estimated tax	75			
Amount You Owe	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62	76		0
	77	Estimated tax penalty (see page 62)	77		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 63)? Yes. Complete the following. No

Designee's name Preparer Phone no. Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature *Ray L Shackelford* Date *3/21/2018* Your occupation _____ Daytime phone number _____

Spouse's signature _____ Date _____ Spouse's occupation _____

Paid Preparer's Use Only

Preparer's signature **WINFRED FIELDS** Date *3/20/2018* Check if self-employed Preparer's SSN or PTIN **P00630769**

Firm's name (or yours if self-employed), address, and ZIP code **FIELDS ENTERPRISES** EIN **76-005304**
11222 RICHMOND AVENUE #195 Phone no. **281-496-9598**
HOUSTON State **TX** ZIP code **77082**

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2006

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041. See Instructions for Schedule C (Form 1040).

Name of proprietor RAY L SHACKELFORD	Social security number (SSN) 452-02-8217
A Principal business or profession, including product or service (see page C-2 of the instructions) LEGAL SERVICES	B Enter code from pages C-8, 9, & 10 541100
C Business name. If no separate business name, leave blank. SHACKELFORD AND ASSOCIATES	D Employer ID number (EIN), if any
E Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)	
G Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2006, check here <input type="checkbox"/>	

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1	57,919
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	57,919
4	Cost of goods sold (from line 42 on page 2)	4	
5	Gross profit. Subtract line 4 from line 3	5	57,919
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7	Gross income. Add lines 5 and 6	7	57,919

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	984	18	Office expense	18	687
9	Car and truck expenses (see page C-4)	9	1,780	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see page C-5):	20a	
11	Contract labor (see page C-4)	11	2,919	a	Vehicles, machinery, and equipment	20b	21,600
12	Depletion	12		b	Other business property	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	824	21	Repairs and maintenance	22	
14	Employee benefit programs (other than on line 19)	14	271	22	Supplies (not included in Part III)	23	599
15	Insurance (other than health)	15	475	23	Taxes and licenses	24	
16	Interest:			24	Travel, meals, and entertainment:	24a	
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24b	
b	Other	16b	172	b	Deductible meals and entertainment (see page C-6)	25	
17	Legal and professional services	17		25	Utilities	26	3,749
				26	Wages (less employment credits)	27	11,052
				27	Other expenses (from line 48 on page 2)		

28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	45,112
29	Tentative profit (loss). Subtract line 28 from line 7	29	12,807
30	Expenses for business use of your home. Attach Form 8829	30	
31	Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. 	31	12,807
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. 	32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-8 of the instructions.
(HTA)

Schedule C (Form 1040) 2006

Part III Cost of Goods Sold (see page C-7)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	0
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	0

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 1/1/2006

44 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:
 a Business 4,000 b Commuting (see instructions) c Other 8,000

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for personal use during off-duty hours? Yes No

47 a Do you have evidence to support your deduction? Yes No
 b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Other SG&A Expenses	11,052
48 Total other expenses. Enter here and on page 1, line 27	48 11,052

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2006

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

Name of person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

452-02-8217

RAY L SHACKELFORD

Who Must File Schedule SE

You must file Schedule SE if:

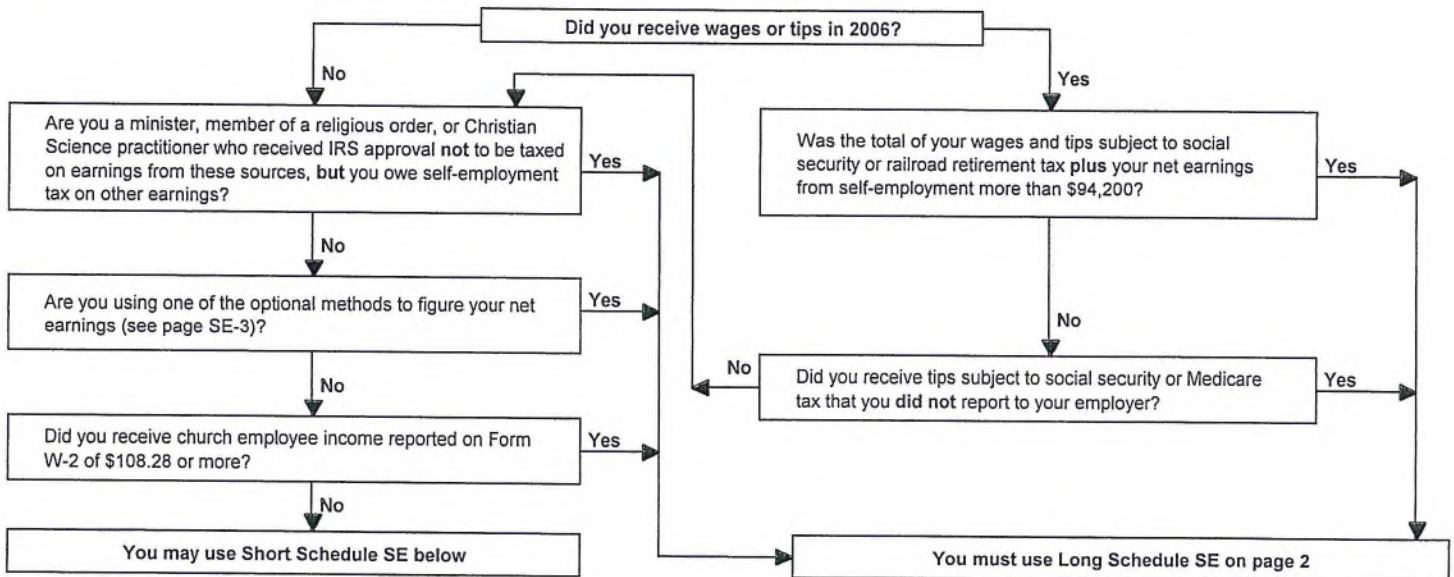
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report	2	12,807	
3	Combine lines 1 and 2	3	12,807	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	11,827	
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on Form 1040, line 58. 	5	1,810	
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		905

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return
RAY L SHACKELFORD

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

1040A
1040



OMB No. 1545-0074

2006

Attachment
Sequence No. **43**

Your social security number
452-02-8217

Before you begin:

See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	Child 1		Child 2	
	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	CHRISTOPHE	SHACKELFORD	RAY	SHACKELFORD
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2006. If your child was born and died in 2006 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.	630-14-2005		456-99-5025	
3 Child's year of birth	Year <u>1989</u> <i>If born after 1987, skip lines 4a and 4b; go to line 5.</i>		Year <u>1986</u> <i>If born after 1987, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1988—				
a Was the child under age 24 at the end of 2006 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>	<input checked="" type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>
b Was the child permanently and totally disabled during any part of 2006?	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Son		Son	
6 Number of months child lived with you in the United States during 2006 • If the child lived with you for more than half of 2006 but less than 7 months, enter "7." • If the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive during 2006, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2006, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

Additional Child Tax Credit

1040
1040A
1040NR

OMB No. 1545-0074

2006

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

8812

Name(s) shown on return

RAY L SHACKELFORD

Your social security number

452-02-8217

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000
2	Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48	2	
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3	1,000
4 a	Enter your total earned income (see instructions on back)	4a	11,902
b	Nontaxable combat pay (see instructions on back)	4b	
5	Is the amount on line 4a more than \$11,300? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$11,300 from the amount on line 4a. Enter the result	5	602
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	90

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58.	8	
9	Add lines 7 and 8	9	0
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 61.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	0

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	90
----	--	----	----

Enter this amount on
 Form 1040, line 68,
 Form 1040A, line 41, or
 Form 1040NR, line 62.

Education Credits
(Hope and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

RAY L SHACKELFORD

Your social security number

452-02-8217

Caution: You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.

Part I Hope Credit. Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name ----- Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,200* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
				0	0	0	
				0	0	0	
				0	0	0	
<p>* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, do not enter more than \$4,400. ** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of the amount in column (c) or \$2,200.</p>							
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2	0

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total		4 0
5 a	Enter the smaller of line 4 or \$10,000		5a 0
b	For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		5b
c	Subtract line 5b from line 5a		5c 0
6 a	Multiply line 5b by 40% (.40)		6a 0
b	Multiply line 5c by 20% (.20)		6b 0
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6c 0

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c	7	0
8	Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, or qualifying widow(er)	8	55,000
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	9	7,902
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10	47,098
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	10,000
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)	12	X 1.00000
13	Multiply line 7 by line 12 ▶	13	0
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28	14	
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30	15	
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits	16	0
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31	17	0

* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Lines 16a and b (Sch C (1040)) - Interest Expense

Mortgage Interest

1	Mortgage interest paid to banks, other financial institutions (1098 received)	1	_____
2	Mortgage interest difference not reported on line 1 above. Explain:	2	_____
3	-----	3	_____
	Total mortgage interest reported on line 16a	3	<u>0</u>

Other Interest

1	Mortgage interest paid to banks, other financial institutions (1098 WAS NOT received)	1	_____
2	Jointly owned (other than spouse on MFJ return) mortgage interest paid to banks, other financial institutions (Form 1098 WAS NOT received)	2	_____

Enter Name and Address of person who received Form 1098:

Name -----
 Address -----
 City, State, & Zip -----
 Foreign Country -----

Name -----
 Address -----
 City, State, & Zip -----
 Foreign Country -----

Name -----
 Address -----
 City, State, & Zip -----
 Foreign Country -----

3	Vehicle interest	3	<u>0</u>
4	-----	4	<u>172</u>
5	-----	5	_____
6	-----	6	_____
7	-----	7	_____
8	Total other interest reported on line 16b	8	<u>172</u>



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Income-Expense Statement

Legal Services Sole Prop Annual Average Sales, Income & Expense	2014	Your Inputs
Sales	100.00%	\$57,919.00
Inventory (% of Sales)	0.42%	\$242.66
Cost of Sales	10.79%	\$62.49
COS-Labor Portion	1.15%	\$664.10
Gross Profit	89.21%	\$51,669.72
Salary-Wages	6.47%	\$3,748.68
Contract Labor-Commissions	3.89%	\$2,254.77
Rent	2.44%	\$1,412.79
Taxes	1.03%	\$599.41
Interest paid	0.30%	\$172.45
Amort. & Dep.	1.42%	\$824.48
Advertising	1.17%	\$679.43
Benefits-Pension	0.47%	\$270.67
Insurance (non-health)	0.82%	\$474.72
Home Office Expense	1.19%	\$686.53
Other SG&A Exp.	19.08%	\$11,051.69
Total Expenses	38.29%	\$22,175.62
Net Profit	50.92%	\$29,494.10
Total Direct Labor & NP	62.43%	\$36,161.64

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Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 08-18-2017
 Response Date: 08-18-2017
 Tracking Number: 100346559202

Account Transcript

FORM NUMBER: 1040A TAX PERIOD: Dec. 31, 2006

TAXPAYER IDENTIFICATION NUMBER: 452-02-8217
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: 464-33-3101*

RAY L SHACKELFORD

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	23,463.81	
ACCRUED INTEREST:	3,191.67	AS OF: Sep. 04, 2017
ACCRUED PENALTY:	0.00	AS OF: Sep. 04, 2017

ACCOUNT BALANCE
 PLUS ACCRUALS
 (this is not a
 payoff amount): 26,655.48

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Married Filing Separate
ADJUSTED GROSS	
INCOME:	57,919.00
TAXABLE INCOME:	49,469.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME	
TAXPAYER:	24,568.00
SE TAXABLE INCOME	
SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	3,759.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Dec. 01, 2010
PROCESSING DATE	Dec. 20, 2010

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS 49210-888-00000-0		12-20-2010	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2007		04-15-2007	\$0.00
960	Appointed representative		11-20-2008	\$0.00
570	Additional account action pending		12-20-2010	\$0.00
420	Examination of tax return		12-09-2010	\$0.00
560	IRS can assess tax until		09-13-2011	\$0.00
160	Penalty for filing tax return after the due date 12-09-2023	20122305	06-18-2012	\$2,854.13
766	Credit to your account		04-15-2007	-\$25.61
770	Interest credited to your account		04-15-2007	-\$4.39
300	Additional tax assessed by examination 12-09-2023 49247-545-10025-2	20122305	06-18-2012	\$12,685.00
336	Interest charged for late payment	20122305	06-18-2012	\$3,801.01
276	Penalty for late payment of tax	20122305	06-18-2012	\$3,163.75
971	Notice issued		06-18-2012	\$0.00
300	Additional tax assessed by examination 00-00-0000 49247-601-00130-2	20123105	08-13-2012	\$0.00
421	Closed examination of tax return		08-13-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		08-13-2012	\$0.00
582	Lien placed on assets due to balance owed		08-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		08-20-2012	\$0.00

971	Issued notice of lien filing and right to Collection Due Process hearing		08-23-2012	\$0.00
971	Pending installment agreement		10-30-2012	\$0.00
582	Lien placed on assets due to balance owed		07-19-2013	\$0.00
971	Notice issued		11-25-2013	\$0.00
196	Interest charged for late payment	20134505	11-25-2013	\$989.92
971	Installment agreement established		02-21-2014	\$0.00
971	No longer in installment agreement status		10-13-2014	\$0.00
971	Installment agreement established		08-07-2015	\$0.00
971	No longer in installment agreement status		04-18-2016	\$0.00
971	Installment agreement established		04-04-2016	\$0.00

This Product Contains Sensitive Taxpayer Data

May 21, 2019

Ray Shackelford
Charlene Daniels
1406 Southmore
Houston, TX 77004

TAX DEFENSE ENGAGEMENT LETTER

Engagement Letter for all tax defense, to include all IRS audits and collection matters including OIC's, installment agreements, payroll and other collection defense, foreign tax matters, streamlined domestic offshore agreements and any other related IRS engagement not mentioned above.

Dear Mr. Shackelford and Ms. Daniels,

We are pleased you have requested that Jay A. Finn, CPA, LLC ("Firm") to provide you with representation as set forth below. We would appreciate receiving written acknowledgement of this agreement for our files. We feel that it is in the best interest of our clients that they be fully informed of our billing practices. The purpose of this letter, therefore, is to set forth the scope of our engagement and representation before the IRS for you ("Client"), to set forth the financial arrangements regarding our engagement and to verify our agreement of the foregoing:

1. Scope of Engagement

Subject to the terms and conditions herein, including without limitation advance payment of the retainer and a signed copy of this agreement the Firm will perform those representation services which you requested and, more specifically any of the above services listed above as well as any IRS tax defense services that may not be listed above with the Internal Revenue Service From time to time there will be other Tax defense services included in this engagement that are not associated with IRS which include but are not limited to representation of the states and municipalities within the USA or outside the USA, agreements for property taxes, student loans or credit card reduction.

2. Fee for Representation

Thank you for the initial retainer for this service which had been set at \$9,000.00 with an additional \$800.00 withdrawn and \$450.00 for incidentals for additional offer and tax defense by Joe Zimmer, EA and myself. This also establishes the precedent of listing \$450.00 twice a month reducing your offer amount. At this time, our only financial payment with this engagement letter and final offer settlement is \$3600.00 for the down payment for the offer preparation already completed by our firm. This will be filed on or before May 31, 2019. It is not practical to file after that date given the IRS threat and the need for a new bank statement. We don't expect further time with Mr. Bagga but should that exceed 2 hours of time accumulation by our owners, the agreed upon hourly price is still \$192.00/hour. There will also be \$450.00 semi-monthly billings usually on the first and the fifteenth of each month beginning June 15th until the offer is accepted.

Ray Shackelford
Charlene Daniels
TAX DEFENSE ENGAGEMENT LETTER
Page 2

Please note: Any possible appeal that usually wins any rejected offer is not included in the fee.

Once a retainer has been provided, if the work does not proceed, hourly fees for any time and work provided for your services will be deducted from the retainer before any refund/credit is processed. At the most, only 70% of the retainer will be provided as a refund/credit for the first 90 days after the tendering of the retainer and signing of this agreement. If documents and/or information needed to complete this engagement are not provided to our firm within 12 months, this engagement shall be invalid and there will be no credit/refund due to your company from our firm.

3. Disbursements

The performance of services involves costs and expenses, some of which must be paid to third parties. These expenses include, but are not limited to, filing fees, travel costs, messenger services, computerized research expenses and expenses of experts whom we deem appropriate to assist in our representation of you. We do not charge for internal copying costs, but if a production job is large and must be sent out for copying we will charge you the actual expense. We expect that you will either pay directly or reimburse us for such costs. If such costs may be calculated beforehand and appear to be substantial, we may ask you to advance us those sums before we expend them or to reimburse the vendor directly.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation *and* by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare FinCEN Form 114 (formerly Form TD-F-90-22.1) required by the U.S. Department of the Treasury on or before October 15th of each tax year. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required disclosure statements

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the

Ray Shackelford
Charlene Daniels
TAX DEFENSE ENGAGEMENT LETTER
Page 3

performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records. The balance of our engagement file, other than a copy of your corporate tax return, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion, unless required by law, and if compensated for any time and costs associated with the effort.

In the event we are required to respond to a subpoena, court order, or other legal process for the production of documents and/or testimony relative to information we have obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate, incomplete, or misleading information that you provide to us during the course of this engagement (with or without your knowledge or intent), you agree to indemnify us, defend us, and hold us harmless as against such obligation.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance, or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that the position(s) satisfies the substantial-authority standard and that the position will be held to be the correct position upon examination by taxing authorities. If we do not believe there is a reasonable basis for the position, either the position cannot be taken, or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us, and hold us harmless as to those penalties.

4. Acknowledgment

By executing this agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned partner has made no guarantees as to the disposition of any phase of this matter. All representations and expressions relative to the outcome of this matter, are only expressions of the said representative's opinions and do not constitute guarantees. We look forward to continuing to work with you and thank you once again for the opportunity to serve.

Very truly yours,

Jay Allen Finn, CPA

Date

Joseph Zimmer, EA

Date

AGREED:

Ray Shackelford

Date

Charlene Daniels

Date



Info Default <info@jayfinncpa.com>

W-9

Tammy Richard <tammy.richard59@yahoo.com>
Reply-To: Tammy Richard <tammy.richard59@yahoo.com>
To: Jay Finn <jay@taxhouston.com>
Cc: RAY SHACKELFORD <rshackctic@yahoo.com>


Wed, Jan 29, 2020 at 5:08 PM

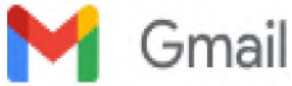
Mr. Finn,

Per Mr. Shackelford please complete the attached W-9 and return as soon as possible.

Thank you,
Tammy Richard
Legal Assistant to Attorney Ray L. Shackelford
713-520-8484(P)
713-520-8192 (F)

CONFIDENTIAL/ATTORNEY CLIENT PRIVILEGE: This e-mail message and any attachments are intended solely for the individual or entity to which it is addressed, and is confidential. If the reader of this message and any attachments is not the intended recipient, you are hereby notified that any examination, distribution, or copying of the material is strictly prohibited. If you received this message in error, please notify the sender promptly and delete this message and any attachments.

 **W-9.pdf**
648K



Info Default <info@jayfinncpa.com>

[BCC] Termination of tax defense - Ray L. Shackelford & Charlene H. Daniels

1 message

Tammy Richard <tammy.richard59@yahoo.com>
Reply-To: Tammy Richard <tammy.richard59@yahoo.com>
To: "jay@taxhouston.com" <jay@taxhouston.com>
Cc: RAY SHACKELFORD <rshackctic@yahoo.com>

Wed, Jul 17, 2019 at 2:00 PM

Mr. Finn,

Please see the attached document.

Thank you,
Tammy Richard
Legal Assistant to Attorney Ray L. Shackelford
713-520-8484(P)
713-520-8192 (F)

 **EMAIL TO JAY FINN 7-17-2019.pdf**
309K



Info Default <info@jayfinncpa.com>

[BCC] Termination of Tax Defense Engagement Letter

Tammy Richard <tammy.richard59@yahoo.com>
Reply-To: Tammy Richard <tammy.richard59@yahoo.com>
To: Jay Finn <jay@taxhouston.com>
Cc: RAY SHACKELFORD <rshackctic@yahoo.com>

Fri, Aug 9, 2019 at 12:34 PM

Mr. Finn,

Please see attached.

Thank you,
Tammy Richard
Legal Assistant to Attorney Ray L. Shackelford
713-520-8484(P)
713-520-8192 (F)

 **EMAIL TO JAY FINN 8-9-2019.pdf**
649K

SHACKELFORD & ASSOCIATES, L.L.C.
ATTORNEYS & COUNSELORS AT LAW
H J & M BUILDING
1406 SOUTHMORE BLVD. @ AUSTIN
HOUSTON, TEXAS 77004

Ray L. Shackelford
Of Counsel

Martha Adams
Thomas & Williams, L.L.P.

Telephone
(713) 520-8484
Telecopier
(713) 520-8192

Email:
rshacketic@yahoo.com
martha@madamslaw.com

July 17, 2019

Mr. Jay A. Finn, C.P.A.
11500 Northwest Frwy. Ste. 581
Houston, TX 77092

jay@taxhouston.com
&
fax (713) 688-3991

**RE: Termination of tax defense engagement letter with
Ray L. Shackelford & Charlene H. Daniels**

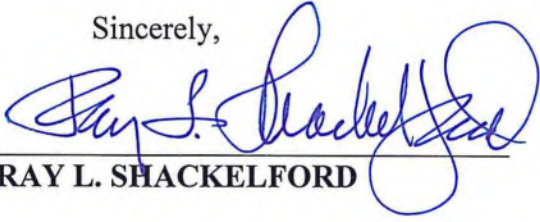
Dear Mr. Finn,

Please accept this letter as formal notice of our termination of you & your firm's representation on behalf of my wife & myself regarding the Internal Revenue Service (IRS).

More specifically, upon the conclusion of our meeting with you on Monday, July 15, 2019 it is obvious that your approach and the current work that you've done in our behalf is not what we expected and/or promised in our initial consultation.

To wit, please cease & desist any further work other than to notify the IRS that your representation has been terminated & discontinue any charges on the credit card that was provided to your office for payment.

Sincerely,


RAY L. SHACKELFORD

SHACKELFORD & ASSOCIATES, L.L.C.
ATTORNEYS & COUNSELORS AT LAW
H J & M BUILDING
1406 SOUTHMORE BLVD. @ AUSTIN
HOUSTON, TEXAS 77004

Ray L. Shackelford
Of Counsel

LaToya Jarrett
Martha Adams
Thomas & Williams, L.L.P.

Telephone
(713) 520-8484
Telecopier

(713) 520-8192

Email:

rshacketic@yahoo.com
jarrett.latoyap@gmail.com
martha@madamslaw.com

August 9, 2019

Jay Finn
11500 Northwest Fwy, #561
Houston, Texas 77092

jay@taxhouston.com and fax (713) 688-3991

**Re: Termination of Tax Defense Engagement Letter for
Ray L. Shackelford and Charlene H. Daniels**

Dear Mr. Finn,

It has been approximately three (3) weeks since our meeting with our bookkeeper, Natasha Martinez and you at your office concerning the handling of our tax defense with Internal Revenue Service (IRS) and the termination of your contract.

As such, let me reconfirm what we told you as to the reasons we were terminating your services. More specifically, the documents that your office forwarded to the IRS which were not indicative of the information we provided to you and were certainly not reflective of the income and expense information that we provided to you to forward to Mr. Bagga. In this meeting it was evident to us and our bookkeeper, Mrs. Martinez that you had not discussed our situation with Mr. Bagga, the assigned revenue agent nor had you forwarded all of the information that we provided to you to IRS. It was also obvious that you had never requested our transcripts until that meeting which informed us that we would have not been in compliance to even request an Offer and Compromise. Therefore, that meeting made it very apparent that you were not working in our best interest rather to your own interest.

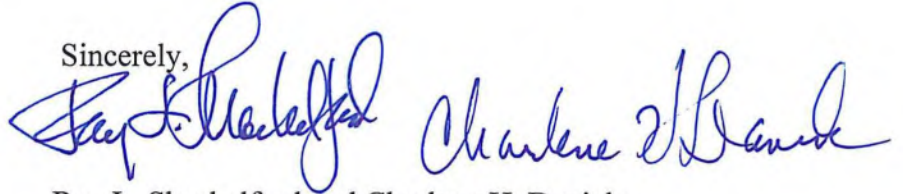
Further, to input inaccurate income information and expenses based on the national average and not our personal expenses was malpractice and destined to fail and draw suspicion from the IRS that we were trying to evade our tax obligation rather than amicably resolve our tax delinquencies based on our present income situation.

These actions by you were not designed to resolve our IRS debts but to keep us obligated to paying your office additional monthly fees in addition to the initial amount of \$6,950 paid

previously. This was evidenced by the fact that you charged my wife's credit card \$450.00 again on August 1, 2019 after we had already terminated your services on July 17, 2019.

For the second and final time, please cease and desist any work and/or charges from you or any agent of your office as my next step will be to file a complaint with the State Board of Public Accountants which you have certainly given me grounds to do.

Sincerely,

The image shows two handwritten signatures in blue ink. The signature on the left is for Ray L. Shackelford, and the signature on the right is for Charlene H. Daniels. Both signatures are written in a cursive, flowing style.

Ray L. Shackelford and Charlene H. Daniels

354360615	Charlene Daniels		8/5/2019 9:53:20 AM	APPROVED	VISA	VISA	*****8178	Charlene H Daniels	Credit	APPROVAL	04990A	\$450.00	\$450.00	jaya6048				
354253685	Charlene Daniels		8/1/2019 3:08:32 PM	APPROVED	VISA	VISA	*****8178	Charlene H Daniels	RepeatSale	APPROVAL	04990A	\$450.00	\$450.00	jaya6048				
Ref #	Customer ID	Inv #	Date	Result	Payment Type	Account Type	Account #	Name	Type	Status	Approval Code	Auth Amt	Capture Amt	User	Register	PO Num #	Description	

Jay A. Finn CPA, LLC
Certified Public Accountant

11500 Northwest Fwy. #581
Houston, Texas 77092
jay@taxhouston.com

May 14, 2019

Shackleford/Daniels Accounting-Final Billing

April 3, 2019 (New quote for discounted rate of \$1,920.00 for CPA or EA when taxpayer agrees to a minimum of 10 hours).

Payment, thank you for 10 hours (without \$20.00), credited: (\$1,920.00)

Initial cost at time of appointment: \$ 220.00

Credit following appointment: (\$1,700.00)

Additional credit based upon promise for Friday, 5/10/19 to a card today: (\$ 850.00)

Jay Finn, CPA - time to date includes multi-discussion with RO (Revenue Officer) through today to initially discuss the case three times. Includes buying time until May 20, to see if we can do an offer. Meeting with Joe Zimmer, MBA, EA briefly concerning 433-A and 433-A OIC, as well as discussion of 433-B.

Minimum 2 hours including conversations with Charlene Daniels, facilitate estimate payment for 5.75 hours @ \$192.00: \$1,100.00

Joseph Zimmer, MBA, EA brief time to coordinate with Jay Finn, CPA (no duplication of effort). Time on 433-A, 433-A OIC qualification and beginning discussions with Charlene Daniels. Both Jay and Joe evaluating attachments: \$1,240.00

Additional un-billed time by Joe Zimmer, EA and Jay Finn, CPA to start and complete 433-A-OIC and analysis which was to be included in the \$3,600.00 down (\$192 x 7.5 hrs.): \$1,440.00

Amount of time through 5/3/19: \$3,780.00

Final billing amount due upon receipt: \$1,230.00

Additional down for lump sum and CPA deferred payment for offer in compromise and OIC forms for 2) Corporate Businesses: **CANCELLED.**

Thanks for your business!

713.520.0010 PHONE
713.688.3991 FAX

800.950.1tax
800.9501829
FINN 0197

Jay A. Finn CPA, LLC
Certified Public Accountant

11500 Northwest Fwy. #581
Houston, Texas 77092
jay@taxhouston.com

May 3, 2019

Shackleford/Daniels Accounting

April 3, 2019 (New quote for discounted rate of \$1,920.00 for CPA or EA when taxpayer agrees to a minimum of 10 hours).

Payment, thank you for 10 hours (without \$20.00), credited: (\$1,920.00)

Initial cost at time of appointment: \$ 220.00

Credit following appointment: (\$1,700.00)

Jay Finn, CPA - time to date includes multi-discussion with RO (Revenue Officer) through today to initially discuss the case three times. Includes buying time until May 20, to see if we can do an offer. Meeting with Joe Zimmer, MBA, EA briefly concerning 433-A and 433-A OIC, as well as discussion of 433-B. Minimum 2 hours including conversations with Charlene Daniels, facilitate estimate payment for 5.75 hours @ \$192.00:

\$1,100.00

Joseph Zimmer, MBA, EA brief time to coordinate with Jay Finn, CPA (no duplication of effort). Time on 433-A, 433-A OIC qualification and beginning discussions with Charlene Daniels. Both Jay and Joe evaluating attachments:

\$1,240.00

Estimated time by both through end of day and Saturday, (mostly by Joe):

\$ 360.00

Amount of time through 5/5/19:

\$2,700.00

Amount Now Owed:

\$1,000.00

Additional down for lump sum part of CPA deferred payment for offer for 2 businesses 433-B-OIC and 433-A-OIC by May 20, 2019 if offer is route, we go:
Plus \$450.00 twice per month for the life of the offer (until acceptance letter)

\$3,600.00

713.520.0010 PHONE
713.688.3991 FAX

800.950.1tax
800.9501829
FINN 0198

Jay A. Finn CPA, LLC
Certified Public Accountant

11500 Northwest Fwy. #581
Houston, Texas 77092
jay@taxhouston.com

May 3, 2019

Shackleford/Daniels Accounting

April 3, 2019 (New quote of discounted rate of \$1,920.00 for CPA or EA when Taxpayer agrees to a minimum of 10 hours).

Payment, thank you for 10 hours (without the \$20.00), credited as: (\$1,920.00)

Initial costs at time of appointment: \$ 220.00

Credit at that time: (\$1,700.00)

Jay Finn, CPA - time to date includes multi-discussion with RO (Revenue Officer) through today to initially discuss the case three times. Including buying time until May 20, to see if we can do an offer prior to. Meeting with Joe Zimmer, EA briefly concerning 433-A and 433-A OIC, as well as what to do concerning 433-B. Minimum 2 hours including conversations with Charlene Daniels, facilitate estimate payment 5.75 hours @ \$192.00:

\$1,100.00

Joseph Zimmer, MBA, EA brief time to coordinate with Jay Finn, CPA (no duplication of effort). Time on 433-A, 433-A OIC qualification and beginning discussions with Charlene Daniels. Both Jay and Joe evaluating attachments: Estimated time by both through end of day and Saturday, (mostly by Joe):

\$1,240.00

\$ 360.00

Amount of time through 5/5/19:

\$2,700.00

Amount Now Owed:

\$1,000.00

Additional down for lump sum part of CPA deferred payment for offer for 2 businesses 433-B-OIC and 433-A-OIC by May 20, 2019 if offer is route, we go: Plus \$450.00 twice a month for life of the offer (until acceptance letter)

\$3,600.00

713.520.0010 PHONE
713.688.3991 FAX

800.950.1tax
800.9501829
FINN 0199

CAUSE NO. 2021-63775

RAY L. SHACKELFORD and CHARLENE H. DANIELS, Plaintiffs,	§	IN THE DISTRICT COURT
	§	
vs.	§	334 th JUDICIAL DISTRICT
JAY A. FINN, JAY A. FINN CPA, LLC, and JOSEPH M. ZIMMER Defendants	§	HARRIS COUNTY, TEXAS

**FINN DEFENDANTS' 9-xx-2022 MOTION FOR LEAVE TO DESIGNATE THE IRS AND
US DEPARTMENT OF TREASURY AS RESPONSIBLE THIRD PARTIES**

TO THE HONORABLE JUDGE OF SAID COURT:

JAY A. FINN and JAY A. FINN CPA, LLC, (hereinafter "Finn Defendants") files this Motion for leave designation of responsible third parties, and shows as follows:

**FACTS SUPPORTING LEAVE TO DESIGNATE US DEPARTMENT OF THE
TREASURY AND THE IRS AS RESPONSIBLE THIRD PARTIES**

1. The Finn Defendants request leave to designate the US Department of the Treasury and the IRS as Responsible Third Parties in this case based on the following facts.
2. Plaintiffs' claims against the Finn Defendants are based in whole or in part on the Finn Defendants' response to a Subpoena issued from a US District Court on July 31, 2019. The Finn Defendants received a US District Court grand jury subpoena that directed him, under authority of law and issued by the US Attorney's Office, to testify and present documents regarding Plaintiffs alleged unlawful tax-related activities. See attached Exhibit A, the Grand Jury Subpoena. From the face of the subpoena, it appears that the Plaintiffs and two entities, Shackelford & Associates LLC and CH Daniels and Associates LLC, were the subject of the documents being sought by the US Treasury and the IRS. See page 3 of Exhibit A. The US

Department of Treasury, through the IRS, issued this subpoena, initiated an investigation, and sought testimony and documents from Defendants to be used before a Federal Grand Jury. Defendants are not at liberty to interfere with or ignore a subpoena in a US Treasury investigation. The Finn Defendants rightfully responded to subpoena issued by the US Department of the Treasury through the IRS, and without this subpoena, the documents would not have been produced.

3. Additionally, Plaintiffs' claims against the Finn Defendants are based in whole or in part on the US Department of the Treasury, through the IRS, rejecting the Offer in Compromise the Defendants prepared on behalf of Plaintiffs. In May of 2019, Plaintiffs signed a Form 433 Offer in Compromise. See Exhibit B. In June of 2019, the IRS sent a letter rejecting the offer. See attached Exhibit C, the Benson-Jones Letter. In this letter the IRS explains why it has chosen to reject the Offer in Compromise regarding Plaintiffs' tax liabilities. The tax deficiencies of Plaintiffs are evident (see Exhibit D, IRS Notice of Deficiency to Daniels, and Exhibit E, Notices from the IRS regarding tax issues and debts). Plaintiffs are aware of the IRS/Treasury activity, include agents who reviewed the information and rejected the OIC, as evidenced by their 11-16-21 Disclosures (Exhibit F).

4. As the Plaintiffs' claims against the Finn Defendants pertain to the rejection of the facts cited above, substantiated by the IRS documents, Finn Defendants request leave to designate the US Department of the Treasury and the IRS as Responsible Third Parties.

PRIOR NOTICE OF RESPONSIBLE THIRD PARTIES

5. On November 11, 2021, Finn Defendants served their initial disclosures, expressly providing notice that the US Department of the Treasury, and the IRS, may be designated as

responsible third parties. Additionally, in response to item 3 on page 2, Finn Defendants stated the facts that led to the third-party designations. See Exhibit G.

6. On November 11, 2021, the Finn Defendants filed their “Supplemental Answer and Designation of Responsible Third Parties. This pleading provided express notice to Plaintiffs of the Finn Defendants’ intent to seek designation of the US Department of the Treasury and the IRS as responsible third-party defendants. This pleading also plead sufficient facts and included as an Exhibit the subpoena that led to the designation, as well as notice of the defendants’ intent to exercise their CPRC chapter 33 rights. See Exhibit H, the 11-11-21 filing and its exhibit.

7. On August 2, 2022, Finn Defendants filed a supplemental answer, further expressly stating the facts that led to the designation of the IRS as a responsible third party. See Exhibit I.

8. On August 5, 2022, Finn Defendants served Plaintiffs with their Pretrial Disclosures, which included two letters from the IRS regarding the Plaintiffs and their claims. This is further evidence to support the designation of the US Department of Treasury and the IRS as responsible third-parties. See Exhibit J, Pretrial Disclosures and attachment.

9. On August 5, 2022, Finn Defendants’ filed their request for entry of order designating the responsible third parties, which again included as exhibits the relevant filings and notice.

PRAYER

10. Based on the foregoing facts, the Finn Defendants request leave to designate the US Department of the Treasury and the IRS as responsible third parties.

Respectfully Submitted,

/s/ Tom Sanders

TOM SANDERS
State Bar No. 17609900
P.O. Box 572
Barker, Texas 77413
(832) 321-3560 Telephone
(832) 321-5009 Facsimile
tcsanders76@yahoo.com

ATTORNEY FOR JAY A. FINN
and JAY A. FINN CPA, LLC

CERTIFICATE OF SERVICE

I hereby certify that the foregoing has been forwarded to each attorney of record in accordance with Texas Rules of Civil Procedure on September 14, 2022.

/s/ Tom Sanders

TOM SANDERS

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Tom Sanders on behalf of Tom Sanders

Bar No. 17609900

tcsanders76@yahoo.com

Envelope ID: 68237455

Status as of 9/14/2022 10:41 AM CST

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Thomas C.Sanders		tcsanders76@yahoo.com	9/14/2022 10:23:16 AM	SENT
Wayne H. Paris	15462000	waynehparis@yahoo.com	9/14/2022 10:23:16 AM	SENT

UNITED STATES DISTRICT COURT
for the
Southern District of Texas

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: Jay Finn
11500 Northwest Fwy #581
Houston, TX 77092

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

Place: U. S. Federal Building and Courthouse
515 Rusk Ave - 3rd Floor, Ste 3000
Houston, TX 77002

Date and Time:


8/28/2019 2:00 pm

You must also bring with you the following documents, electronically stored information, or objects (blank if not applicable):

SEE ATTACHMENT

Date: 7/31/2019

DAVID J. BRADLEY
CLERK OF COURT


Signature of Clerk or Deputy Clerk

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

Robert Johnson
Assistant U.S. Attorney
U. S. Attorney's Office (713)567-9000
1000 Louisiana, Suite 2300
Houston, Texas 77002

GJ No.: 18-2
Disclosure No.: 19-2488

SA Jason A. Webb, IRS-CID 281-635-5666

PROOF OF SERVICE

This subpoena for *(name of individual or organization)* _____
was received by me on *(date)* _____.

I served the subpoena by delivering a copy to the named person as follows: _____
_____ on *(date)* _____; or

I returned the subpoena unexecuted because: _____
_____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

19-2488 ATTACHMENT TO SUBPOENA ISSUED TO: Jay Finn

FOR THE YEARS: 2013 - 2019

Any and all documents in your custody or control relative to the financial transactions of:

Entity	TIN
Ray Shackelford	452-02-8217
Charlene Daniels	464-33-3101
Shackelford & Associates LLC	42-1609307
CH Daniels and Associates LLC	46-3570036

Including but not limited to the following:

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All client billing records relative to this client to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.

Business Records Affidavit by Custodian of Records

Jay Finn

(hereafter referred to as the "Company")

I. _____ (please print or type name), state the following under penalty of perjury in relation to the subpoena issued by the Grand Jury in the Southern District of Texas and issued to **Jay Finn**

- (1) I acknowledge that I am personally responsible for complying with the subpoena.
- (2) I have read the subpoena and understand what is requires.
- (3) I have made, or personas under my direct supervision have made, a full and complete search for all documents responsive to the subpoena. I understand that the company is required to make a full and complete search for all responsive documents that are in its possession, custody, or control, irrespective of where those documents are now located or who currently possesses them. I understand, for example, that if responsive documents have been provided to an outside accountant or attorney, or employee, or for some other reason are not on the Company's premises (but are within its legal ability to obtain), the Company would nonetheless be obligated to obtain those documents and produce them to the Grand Jury. In addition, I understand that the Company is required to produce responsive documents and records that are in its possession, custody, or control, irrespective of who generated the document or record, or whether they are printed on Company letterhead.

- (4) On the date set forth below, I sent all documents responsive to the subpoena that were in the Company's possession, custody, or control to the investigative agent whose name appears on the subpoena.
- (5) All of the documents I furnished were authentic records maintained by the Company or maintained under the Company's ultimate control, direction, or or supervision.
- (6) With the exceptions noted below, the documents I furnished were business records created by the company or Company employees or business associates, or were business records received and kept by the Company or Company employees or associates in the ordinary course of the Company's business affairs. That is, the records I furnished were made at or near the time of the events recorded therein; were made on the basis of personal knowledge of the events recorded; were made or received, and kept, as part of a regular business practice. Exceptions, if any, are the documents identified as follows:

Pursuant to Title 28, United States Code, Section 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: _____

By: _____ Title/Position: _____

Mailing Address: _____

Telephone Number(s): _____

Signature: _____

ALTERNATIVE METHOD OF COMPLIANCE

This subpoena commands you to appear before the Grand Jury in the Southern District of Texas at the time and place indicated on the face of the subpoena. As an alternative method of compliance, you may, at your option, send responsive documents to the investigating agent whose name and address appear below. If you choose to take advantage of this method of production, you acknowledge and agree to the following:

1. The alternative method of compliance is completely voluntary.
2. If requested to do so by an attorney for the government, your records custodian will appear before the Grand Jury at the subsequent session and provide testimony as the subpoena contemplates.
3. The alternative method of compliance is to execute the attached Business Records Affidavit and send it, on or before the subpoena return date, along with all responsive documents, (initialed and dated on the back of each page by your document custodian), via overnight delivery service to:

SA Jason A. Webb, IRS-CID
IRS-CID
1919 Smith Street, Suite 2202
Houston, Texas 77002

jason.webb@ci.irs.gov

281-635-5666

(Questions concerning the scope of this subpoena or the alternative method of compliance should be directed to the investigative agent identified above.)

INSTRUCTIONS FOR PRODUCTION OF ELECTRONICALLY (DIGITALLY) STORED RECORDS

I. General

- A. Electronically stored records shall be produced in electronic form and shall include those records held:
 - 1. In your record retention systems; and/or
 - 2. By your technology, data, or other service provider(s).

II. Text Data

- A. Text data relating to transactions (e.g., core data, history file) shall be produced within a data file:
 - 1. Using delimited ASCII text data format; or
 - 2. Within software that can export without loss of data to a non proprietary file format; or
 - 3. Using commonly readable file format set by agreement.
- B. Text data files relating to transactions produced according to II. A. shall include field descriptions/headers, e.g., account number, date/time, description, payee/payor, check number, item identifier, and amount.

III. Image Data

- A. Image data shall be produced in individual graphic data files in Group IV tiff format with a unique identifier (bates number) electronically endorsed on the image; and
- B. Image data of items associated with specific transactions, e.g., checks, wires, deposits, etc. shall be:
 - 1. Linked to corresponding text data by the unique identifier.
 - 2. The document's file name should match the identifier (bates number).

IV. Encryption/Authentication

- A. Electronically stored records may be transmitted in an encrypted container. Decryption keys shall be produced separately at the time the data are produced.
- B. Authentication, such as hash coding, may be set by agreement.

Collection Information Statement for Wage Earners and Self-Employed Individuals

Wage Earners Complete Sections 1, 2, 3, 4, and 5 including the signature line on page 4. *Answer all questions or write N/A if the question is not applicable.*

Self-Employed Individuals Complete Sections 1, 3, 4, 5, 6 and 7 and the signature line on page 4. *Answer all questions or write N/A if the question is not applicable.*

For **Additional Information**, refer to Publication 1854, "How To Prepare a Collection Information Statement."

Include attachments if additional space is needed to respond completely to any question.

Name on Internal Revenue Service (IRS) Account RAY SHACKELFORD	SSN or ITIN on IRS Account 452028217	Employer Identification Number EIN
--	--	------------------------------------

Section 1: Personal Information			
1a Full Name of Taxpayer and Spouse (if applicable) RAY L SHACKELFORD, CHARLENE H DANIELS	1c Home Phone (713) 8770760	1d Cell Phone (713) 8186627	
1b Address (Street, City, State, ZIP code) (County of Residence) 1406 SOUTHMORE, HOUSTON, TX 77004 HARRIS	1e Business Phone (713) 5208484	1f Business Cell Phone ()	
	2b Name, Age, and Relationship of dependent(s) N/A		
2a Marital Status: <input checked="" type="checkbox"/> Married <input type="checkbox"/> Unmarried (Single, Divorced, Widowed)		Driver's License Number and State	
3a Taxpayer	SSN or ITIN 452028217	Date of Birth (mmddyyyy) 06031953	07968602 (TX)
3b Spouse	464333101	04041960	02251980 (TX)

Section 2: Employment Information for Wage Earners			
<i>If you or your spouse have self-employment income instead of, or in addition to wage income, complete Business Information in Sections 6 and 7.</i>			
Taxpayer		Spouse	
4a Taxpayer's Employer Name SHACKELFORD & ASSOCIATES LLC		5a Spouse's Employer Name C. H. DANIELS & ASSOCIATES, LLC	
4b Address (Street, City, State, and ZIP code) 1406 SOUTHMORE BLVD HOUSTON, HOUSTON, TX 77004-5846		5b Address (Street, City, State, and ZIP code) 1406 SOUTHMORE BLVD HOUSTON, HOUSTON, TX 77004-5846	
4c Work Telephone Number (713) 520-8484	4d Does employer allow contact at work <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5c Work Telephone Number (713) 520-8484	5d Does employer allow contact at work <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4e How long with this employer 16 (years) (months)	4f Occupation ATTORNEY	5e How long with this employer 06 (years) (months)	5f Occupation PROJECT MANAGER
4g Number of withholding allowances claimed on Form W-4	4h Pay Period: <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other	5g Number of withholding allowances claimed on Form W-4	5h Pay Period: <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other

Section 3: Other Financial Information (Attach copies of applicable documentation)			
6 Are you a party to a lawsuit (If yes, answer the following)			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Location of Filing	Represented by	Docket/Case No.
Amount of Suit \$	Possible Completion Date (mmddyyyy)	Subject of Suit	
7 Have you ever filed bankruptcy (If yes, answer the following)			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date Filed (mmddyyyy) 01012018	Date Dismissed (mmddyyyy) 02232018	Date Discharged (mmddyyyy)	Petition No. 18-30002
Location Filed HOUSTON			
8 In the past 10 years, have you lived outside of the U.S for 6 months or longer (If yes, answer the following)			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Dates lived abroad: from (mmddyyyy)		To (mmddyyyy)	
9a Are you the beneficiary of a trust, estate, or life insurance policy (If yes, answer the following)			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Place where recorded:		EIN:	
Name of the trust, estate, or policy	Anticipated amount to be received \$	When will the amount be received	
9b Are you a trustee, fiduciary, or contributor of a trust			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Name of the trust:		EIN:	
10 Do you have a safe deposit box (business or personal) (If yes, answer the following)			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Location (Name, address and box number(s)) N/A		Contents	Value \$
11 In the past 10 years, have you transferred any assets for less than their full value (If yes, answer the following)			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
List Asset(s) N/A	Value at Time of Transfer \$	Date Transferred (mmddyyyy)	To Whom or Where was it Transferred

Section 4: Personal Asset Information for all Individuals (Foreign and Domestic)

12 CASH ON HAND Include cash that is not in a bank **Total Cash on Hand** \$

PERSONAL BANK ACCOUNTS Include all checking, online and mobile (e.g., PayPal) accounts, money market accounts, savings accounts, and stored value cards (e.g., payroll cards, government benefit cards, etc.).

Type of Account	Full Name & Address (Street, City, State, ZIP code) of Bank, Savings & Loan, Credit Union, or Financial Institution	Account Number	Account Balance As of <u>05012019</u> mmddyyyy
13a Checking Account	Capital One Bank 1680 CAPITAL ONE DRIVE MCLEAN VA 22102	0231307673	\$ 150.00
13b Checking Account	Capital One Bank 1680 CAPITAL ONE DRIVE MCLEAN VA 22102	0232193140	\$ 200.00
13c Total Cash (Add lines 13a, 13b, and amounts from any attachments)			\$ 350.00

INVESTMENTS Include stocks, bonds, mutual funds, stock options, certificates of deposit, and retirement assets such as IRAs, Keogh, 401(k) plans and commodities (e.g., gold, silver, copper, etc.). Include all corporations, partnerships, limited liability companies, or other business entities in which you are an officer, director, owner, member, or otherwise have a financial interest. Include attachment(s) if additional space is needed to respond.

Type of Investment or Financial Interest	Full Name & Address (Street, City, State, ZIP code) of Company	Current Value	Loan Balance (if applicable) As of _____ mmddyyyy	Equity Value minus Loan
14a N/A				
	Phone	\$	\$	\$
14b N/A				
	Phone	\$	\$	\$

VIRTUAL CURRENCY (CRYPTOCURRENCY) List all virtual currency you own or in which you have a financial interest. (e.g., Bitcoin, Ethereum, Litecoin, Ripple, etc.) If applicable, attach a statement with each virtual currency's public key.

Type of Virtual Currency	Name of Virtual Currency Wallet, Exchange or Digital Currency Exchange (DCE)	Email Address Used to Set-up With the Virtual Currency Exchange or DCE	Location(s) of Virtual Currency (Mobile Wallet, Online, and/or External Hardware storage)	Virtual Currency Amount and Value in US dollars as of today (e.g., 10 Bitcoins \$64,600.00 USD)
14c N/A				\$
14d				\$
14e Total Equity (Add lines 14a through 14d and amounts from any attachments)				\$ 0.00

AVAILABLE CREDIT Include all lines of credit and bank issued credit cards.

Full Name & Address (Street, City, State, ZIP code) of Credit Institution	Credit Limit	Amount Owed As of <u>05012019</u> mmddyyyy	Available Credit As of <u>05012019</u> mmddyyyy
15a -- See Attached --			
Acct. No	\$	\$	\$
15b			
Acct. No	\$	\$	\$
15c Total Available Credit (Add lines 15a, 15b and amounts from any attachments)			\$ 540.66

16a LIFE INSURANCE Do you own or have any interest in any life insurance policies with cash value (Term Life insurance does not have a cash value)

Yes No If yes, complete blocks 16b through 16f for each policy.

16b Name and Address of Insurance Company(ies):			
16c Policy Number(s)			
16d Owner of Policy			
16e Current Cash Value	\$	\$	\$
16f Outstanding Loan Balance	\$	\$	\$
16g Total Available Cash (Subtract amounts on line 16f from line 16e and include amounts from any attachments)			\$ 0.00

REAL PROPERTY Include all real property owned or being purchased

	Purchase Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
17a Property Description N/A		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County		Lender/Contract Holder Name, Address (Street, City, State, ZIP code), and Phone				
		Phone				
17b Property Description N/A		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County		Lender/Contract Holder Name, Address (Street, City, State, ZIP code), and Phone				
		Phone				
17c Total Equity (Add lines 17a, 17b and amounts from any attachments)						\$ 0.00

PERSONAL VEHICLES LEASED AND PURCHASED Include boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, etc.

Description (Year, Mileage, Make/Model, Tag Number, Vehicle Identification Number)	Purchase/Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan	
18a Year 2019	Make/Model LEXUS/LX570	03302019	\$ 0.00	\$ 0.00	\$ 900.00	04012023	\$ 0.00
Mileage 2000	License/Tag Number LYJ9605	Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone					
Vehicle Identification Number JTJHY7AX7K4290102		Lexus Financial Services P O Box 4102, CAROL STREAM, IL 60197					
		Phone 800-874-7050					
18b Year 2019	Make/Model LEXUS/L5500	03312019	\$ 0.00	\$ 0.00	\$ 900.00	03312023	\$ 0.00
Mileage 1100	License/Tag Number LTJ4056	Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone					
Vehicle Identification Number JTHB51FFOK5007241		Lexus Financial Services P O Box 4102, CAROL STREAM, IL 60197					
		Phone 800-874-7050					
18c Total Equity (Add lines 18a, 18b and amounts from any attachments)						\$ 0.00	

PERSONAL ASSETS Include all furniture, personal effects, artwork, jewelry, collections (coins, guns, etc.), antiques or other assets. Include intangible assets such as licenses, domain names, patents, copyrights, mining claims, etc.

	Purchase/Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
19a Property Description N/A		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County		Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone				
		Phone				
19b Property Description N/A		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County		Lender/Lessor Name, Address (Street, City, State, ZIP code), and Phone				
		Phone				
19c Total Equity (Add lines 19a, 19b and amounts from any attachments)						\$ 0.00

If you are self-employed, sections 6 and 7 must be completed before continuing.

Section 5: Monthly Income and Expenses

Monthly Income/Expense Statement (For additional information, refer to Publication 1854.)

Total Income		Total Living Expenses		IRS USE ONLY
Source	Gross Monthly	Expense Items ⁶	Actual Monthly	Allowable Expenses
20 Wages (Taxpayer) ¹	\$ 0.00	35 Food, Clothing and Misc. ⁷	\$ 1,288.00	
21 Wages (Spouse) ¹	\$ 0.00	36 Housing and Utilities ⁸	\$ 1,826.00	
22 Interest - Dividends	\$ 0.00	37 Vehicle Ownership Costs ⁹	\$ 1,800.00	
23 Net Business Income ²	\$ 0.00	38 Vehicle Operating Costs ¹⁰	\$ 574.00	
24 Net Rental Income ³	\$ 0.00	39 Public Transportation ¹¹	\$ 0.00	
25 Distributions (K-1, IRA, etc.) ⁴	\$ 9,000.00	40 Health Insurance	\$ 900.00	
26 Pension (Taxpayer)	\$ 0.00	41 Out of Pocket Health Care Costs ¹²	\$ 497.00	
27 Pension (Spouse)	\$ 0.00	42 Court Ordered Payments	\$ 0.00	
28 Social Security (Taxpayer)	\$ 0.00	43 Child/Dependent Care	\$ 0.00	
29 Social Security (Spouse)	\$ 0.00	44 Life Insurance	\$ 714.29	
30 Child Support	\$ 0.00	45 Current year taxes (Income/FICA) ¹³	\$ 0.00	
31 Alimony	\$ 0.00	46 Secured Debts (Attach list)	\$ 0.00	
Other Income (Specify below) ⁵		47 Delinquent State or Local Taxes	\$ 0.00	
32 Other (Rent subsidy, Oil credit, etc.)	\$ 0.00	48 Other Expenses (Attach list)	\$ 900.00	
33 Other	\$ 0.00	49 Total Living Expenses (add lines 35-48)	\$ 8,502.29	
34 Total Income (add lines 20-33)	\$ 9,000.00	50 Net difference (Line 34 minus 49)	\$ 500.71	

- 1 **Wages, salaries, pensions, and social security:** Enter gross monthly wages and/or salaries. Do not deduct tax withholding or allotments taken out of pay, such as insurance payments, credit union deductions, car payments, etc. To calculate the gross monthly wages and/or salaries:
If paid weekly - multiply weekly gross wages by 4.3. Example: \$425.89 x 4.3 = \$1,831.33
If paid biweekly (every 2 weeks) - multiply biweekly gross wages by 2.17. Example: \$972.45 x 2.17 = \$2,110.22
If paid semimonthly (twice each month) - multiply semimonthly gross wages by 2. Example: \$856.23 x 2 = \$1,712.46
- 2 **Net Income from Business:** Enter monthly net business income. This is the amount earned after ordinary and necessary monthly business expenses are paid. **This figure is the amount from page 6, line 89.** If the net business income is a loss, enter "0". Do not enter a negative number. If this amount is more or less than previous years, attach an explanation.
- 3 **Net Rental Income:** Enter monthly net rental income. This is the amount earned after ordinary and necessary monthly rental expenses are paid. Do not include deductions for depreciation or depletion. If the net rental income is a loss, enter "0." Do not enter a negative number.
- 4 **Distributions:** Enter the total distributions from partnerships and subchapter S corporations reported on Schedule K-1, and from limited liability companies reported on Form 1040, Schedule C, D or E. Enter total distributions from IRAs if not included under pension income.
- 5 **Other Income:** Include agricultural subsidies, unemployment compensation, gambling income, oil credits, rent subsidies, etc.
- 6 **Expenses not generally allowed:** We generally do not allow tuition for private schools, public or private college expenses, charitable contributions, voluntary retirement contributions or payments on unsecured debts. However, we may allow the expenses if proven that they are necessary for the health and welfare of the individual or family or the production of income. See Publication 1854 for exceptions.
- 7 **Food, Clothing and Miscellaneous:** Total of food, clothing, housekeeping supplies, and personal care products for one month. The miscellaneous allowance is for expenses incurred that are not included in any other allowable living expense items. Examples are credit card payments, bank fees and charges, reading material, and school supplies.
- 8 **Housing and Utilities:** For principal residence: Total of rent or mortgage payment. Add the average monthly expenses for the following: property taxes, homeowner's or renter's insurance, maintenance, dues, fees, and utilities. Utilities include gas, electricity, water, fuel, oil, other fuels, trash collection, telephone, cell phone, cable television and internet services.
- 9 **Vehicle Ownership Costs:** Total of monthly lease or purchase/loan payments.
- 10 **Vehicle Operating Costs:** Total of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, and tolls for one month.
- 11 **Public Transportation:** Total of monthly fares for mass transit (e.g., bus, train, ferry, taxi, etc.)
- 12 **Out of Pocket Health Care Costs:** Monthly total of medical services, prescription drugs and medical supplies (e.g., eyeglasses, hearing aids, etc.)
- 13 **Current Year Taxes:** Include state and Federal taxes withheld from salary or wages, or paid as estimated taxes.

Certification: Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

Taxpayer's Signature <i>Steph J. [Signature]</i>	Spouse's signature <i>Charlene [Signature]</i>	Date 05/07/19
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After we review the completed Form 433-A, you may be asked to provide verification for the assets, encumbrances, income and expenses reported. Documentation may include previously filed income tax returns, pay statements, self-employment records, bank and investment statements, loan statements, bills or statements for recurring expenses, etc.

IRS USE ONLY (Notes)

Sections 6 and 7 must be completed only if you are SELF-EMPLOYED.

Section 6: Business Information

51 Is the business a sole proprietorship (filing Schedule C) Yes, Continue with Sections 6 and 7. No, Complete Form 433-B.
All other business entities, including limited liability companies, partnerships or corporations, must complete Form 433-B.

52 Business Name & Address (if different than 1b)

53 Employer Identification Number 54 Type of Business 55 Is the business a Federal Contractor Yes No

56 Business Website (web address) 57 Total Number of Employees 58 Average Gross Monthly Payroll

59 Frequency of Tax Deposits 60 Does the business engage in e-Commerce (Internet sales) If yes, complete lines 61a and 61b Yes No

PAYMENT PROCESSOR (e.g., PayPal, Authorize.net, Google Checkout, etc.) Include virtual currency wallet, exchange or digital currency exchange.

Name & Address (Street, City, State, ZIP code), Name & Address (Street, City, State, ZIP code) Payment Processor Account Number

61a

61b

CREDIT CARDS ACCEPTED BY THE BUSINESS

Credit Card Merchant Account Number Issuing Bank Name & Address (Street, City, State, ZIP code)

62a

62b

62c

63 **BUSINESS CASH ON HAND** Include cash that is not in a bank. Total Cash on Hand \$

BUSINESS BANK ACCOUNTS Include checking accounts, online and mobile (e.g., PayPal) accounts, money market accounts, savings accounts, and stored value cards (e.g., payroll cards, government benefit cards, etc.). Report Personal Accounts in Section 4.

Type of Account	Full name & Address (Street, City, State, ZIP code) of Bank, Savings & Loan, Credit Union or Financial Institution.	Account Number	Account Balance As of <u> </u> <u>mmddyyyy</u>
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64a

64b

64c **Total Cash in Banks** (Add lines 64a, 64b and amounts from any attachments) \$

ACCOUNTS/NOTES RECEIVABLE Include e-payment accounts receivable and factoring companies, and any bartering or online auction accounts. (List all contracts separately, including contracts awarded, but not started.) Include Federal, state and local government grants and contracts.

Accounts/Notes Receivable & Address (Street, City, State, ZIP code)	Status (e.g., age, factored, other)	Date Due (mmddyyyy)	Invoice Number or Government Grant or Contract Number	Amount Due
---	-------------------------------------	---------------------	---	------------

65a

65b

65c

65d

65e

65f **Total Outstanding Balance** (Add lines 65a through 65e and amounts from any attachments) \$

BUSINESS ASSETS Include all tools, books, machinery, equipment, inventory or other assets used in trade or business. Include a list and show the value of all intangible assets such as licenses, patents, domain names, copyrights, trademarks, mining claims, etc.

66a	Property Description	Purchase/Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
	Location (Street, City, State, ZIP code) and Country		\$	\$	\$		\$
				Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code), and Phone			
				Phone			
66b	Property Description		\$	\$	\$		\$
	Location (Street, City, State, ZIP code) and Country						
				Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code), and Phone			
				Phone			
66c	Total Equity (Add lines 66a, 66b and amounts from any attachments)						\$

Section 7 should be completed only if you are SELF-EMPLOYED

Section 7: Sole Proprietorship Information (Lines 67 through 87 should reconcile with business Profit and Loss Statement)

Accounting Method Used: Cash Accrual

Use the prior 3, 6, 9 or 12 month period to determine your typical business income and expenses.

Income and Expenses during the period (mmddyyyy) to (mmddyyyy)

Provide a breakdown below of your average monthly income and expenses, based on the period of time used above.

Total Monthly Business Income		Total Monthly Business Expenses (Use attachments as needed)	
Source	Gross Monthly	Expense Items	Actual Monthly
67 Gross Receipts	\$ 0.00	77 Materials Purchased ¹	\$ 0.00
68 Gross Rental Income	\$ 0.00	78 Inventory Purchased ²	\$ 0.00
69 Interest	\$ 0.00	79 Gross Wages & Salaries	\$ 0.00
70 Dividends	\$ 0.00	80 Rent	\$ 0.00
71 Cash Receipts not included in lines 67-70	\$ 0.00	81 Supplies ³	\$ 0.00
Other Income (Specify below)		82 Utilities/Telephone ⁴	\$ 0.00
72	\$ 0.00	83 Vehicle Gasoline/Oil	\$ 0.00
73	\$ 0.00	84 Repairs & Maintenance	\$ 0.00
74	\$ 0.00	85 Insurance	\$ 0.00
75	\$ 0.00	86 Current Taxes ⁵	\$ 0.00
76 Total Income (Add lines 67 through 75)	\$ 0.00	87 Other Expenses, including installment payments (Specify)	\$ 0.00
		88 Total Expenses (Add lines 77 through 87)	\$ 0.00
		89 Net Business Income (Line 76 minus 88) ⁶	\$ 0.00

Enter the monthly net income amount from line 89 on line 23, section 5. If line 89 is a loss, enter "0" on line 23, section 5. Self-employed taxpayers must return to page 4 to sign the certification.

- 1 **Materials Purchased:** Materials are items directly related to the production of a product or service.
- 2 **Inventory Purchased:** Goods bought for resale.
- 3 **Supplies:** Supplies are items used in the business that are consumed or used up within one year. This could be the cost of books, office supplies, professional equipment, etc.
- 4 **Utilities/Telephone:** Utilities include gas, electricity, water, oil, other fuels, trash collection, telephone, cell phone and business internet.

5 **Current Taxes:** Real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes.

6 **Net Business Income:** Net profit from Form 1040, Schedule C may be used if duplicated deductions are eliminated (e.g., expenses for business use of home already included in housing and utility expenses on page 4). Deductions for depreciation and depletion on Schedule C are not cash expenses and must be added back to the net income figure. In addition, interest cannot be deducted if it is already included in any other installment payments allowed.

IRS USE ONLY (Notes)

Privacy Act: The information requested on this Form is covered under Privacy Acts and Paperwork Reduction Notices which have already been provided to the taxpayer.

Available Credit

Full Name & Address of Credit Institution	Credit Limit	Amount Owed As of <u>05/12/19</u>	Available Credit As of <u>05/12/19</u>
BBVA COMPASS PO BOX 830139 BIRMINGHAM, AL 36283 Acct. No.: 9895	3,398.33	3,395.33	3.00
Capital One PO BOX 60599 CITY OF INDUSTRY, CA 91716 Acct. No.: 2204	3,000.00	2,573.13	426.87
OPEN SKY PO BOX 9224 OLS BETHPAGE, NY 11804 Acct. No.: 8027	200.00	89.21	110.79
Acct. No.:			
Acct. No.:			
Acct. No.:			
Acct. No.:			
Acct. No.:			
Acct. No.:			
Acct. No.:			

Exhibit C

Department of the Treasury

Date of this Letter: 06/24/2019

Internal Revenue Service
COIC
PO Box 30803, AMC
Memphis, TN 38130-0803

Person to Contact:
Phyllis D. Holmes
Employee #:1000201507
Phone#: (844) 398-5025
Taxpayer ID#:***-**-8217
Taxpayer Name:
RAY SHACKELFORD & CHARLENE
DANIELS

JOSEPH M ZIMMER
11500 NORTHWEST FWY STE 581
HOUSTON, TX 77092-6524-314

Offer Number:1001560997

Dear Joseph M Zimmer,

Attached is a copy of correspondence which was sent to your client. We are forwarding a copy to you per your client's instructions as indicated on line 2 and line 5 of Form 2848, Power of Attorney and Declaration of Representative, or on line 4 or 5 of Form 8821, Tax Information Authorization.

If no copy of the correspondence sent to your client is attached, the issue involves tax information you are not entitled to receive based on the Form 2848 or Form 8821 on file. Please consult your client for additional information.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Ms. A. Benson-Jones
Process Examiner Team Manager

cc: Taxpayer

Letter POA(AOIC)

Department of the Treasury

Date of this Letter: 04/24/2019

Internal Revenue Service
COIC
PO Box 30803, AMC
Memphis, TN 38130-0803

Person to Contact:
Phyllis D. Holmes
Employee #:1000201507
Phone#:(844)398-5025 EXT.
06:00am-02:30pm Mon-Fri
Taxpayer ID#:** *-**-8217
Offer Number:1001560997

RAY SHACKELFORD & CHARLENE DANIELS
4743 IVANHOE ST
HOUSTON, TX 77027-4729-43

Dear Ray Shackelford & Charlene Daniels,

We have closed our file on your offer and are returning your Form 656, Offer in Compromise for the following reason(s):

We have determined that your offer was submitted solely to hinder or delay our collection actions which are expected to collect significantly more than the amount you have offered.

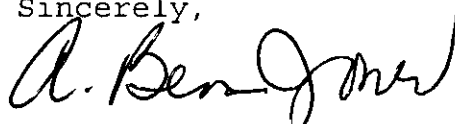
If you wish to present a new offer, you must submit a new Form 656, current financial information using Form 433-A(OIC) and/or Form 433-B(OIC), all required supporting financial documentation, a check for the \$186 application fee, and a separate check for the 20 percent of the lump sum amount offered or your first proposed installment payment. Mail your completed forms and your checks to the address listed in the instructions for Form 656.

If you believe the return of your offer was made in error, or your failure to provide the information/substantiation we requested was due to circumstances beyond your control (your serious illness, death or serious illness of your immediate family member, or disaster) within 30 days from the date of this letter you may contact the person whose name and telephone number are shown in the upper right hand corner of this letter to request reconsideration of our decision to close your offer. You should be prepared to discuss specifics, provide verification of the circumstances beyond your control and, if applicable, provide the information previously requested.

continued on next page

As of the date of this letter, we are considering your offer closed. Any payments received with your offer or after the date of this letter will be applied to your liability, unless specified elsewhere in this letter. If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,

A handwritten signature in cursive script, appearing to read "A. Benson-Jones".

Ms. A. Benson-Jones
Process Examiner Team Manager



Department of the Treasury
Internal Revenue Service
1973 N RULON WHITE BLVD
OGDEN UT 84201-0021



9307 1107 5620 6446 6363 03

004755.818022.189999.21487 2 AB 0.412 1180



RAY SHACKELFORD & CHARLENE DANIELS
CHARLENE DANIELS
4743 IVANHOE ST
HOUSTON TX 77027-4729



004755



Notice CP3219A
Tax year 2016
Notice date June 3, 2019
Social Security number XXX-XX-8217
AUR control number 70062-0062
To contact us Phone 1-800-829-8310
Fax 1-877-477-9640
Last date to petition September 3, 2019
Tax Court
Page 1 of 9



45202821720162

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We have determined there is a deficiency (increase) in your 2016 income tax based on information we received from third parties (such as employers or financial institutions) that doesn't match the information you reported on your tax return. See below for an explanation of how this increase was calculated. This letter is your NOTICE OF DEFICIENCY, as required by law.

If you disagree

You have the right to challenge this determination in U.S. Tax Court. If you choose to do so, you must file your petition with the Tax Court by September 3, 2019. This date can't be extended. See below for details about how and where to file a petition.

If you agree

You can pay now or receive a bill. See the section below titled "If you agree with the proposed changes, you can pay now or receive a bill."

Summary of proposed changes

Increase in tax (deficiency)	\$33,147
Substantial tax understatement penalty	\$6,629

If you want to resolve this matter with the IRS

You may be able to resolve this matter without going to the U.S. Tax Court if you contact us directly. See the "You may be able to resolve your dispute with the IRS" section below.

If you want assistance

You may be able to receive assistance from a Low Income Taxpayer Clinic or from the Taxpayer Advocate Service. See the "Additional information" section below.

You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is **September 3, 2019**. The Tax Court can't consider your case if the petition is filed late. If you decide to file a petition, send that petition to the following address:

United States Tax Court
400 Second Street, NW
Washington, DC 20217



Notice	CP3219A
Tax year	2016
Notice date	June 3, 2019
Social security number	452-02-8217

Page 2 of 9

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly above.

Attach a complete copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

Review this notice and compare our changes to the information on your 2016 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in the Tax Court.

You may be able to resolve your dispute with the IRS

If you don't agree with the proposed changes and want us to consider additional information, you may mail or fax that information to us:

- You may mail additional information together with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to the following address:

1973 N RULON WHITE BLVD
OGDEN UT 84201-0021

- You may fax additional information together with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to 1-877-477-9640.

To resolve your dispute with the IRS, it is important you contact us IMMEDIATELY. Our consideration of any additional information will not extend the September 3, 2019 deadline to file a petition with the U.S. Tax Court.

If you agree with the proposed changes, you can pay now or receive a bill

If you agree with the proposed changes, you can pay your tax liability now or choose to receive a bill:

- If you choose to pay some or all of your tax liability now, you may enclose a check or money order payable to United States Treasury Department with the enclosed Form 5564, Notice of Deficiency Waiver, to the address below. You will receive a bill for any unpaid tax, interest, and applicable penalties.

1973 N RULON WHITE BLVD
OGDEN UT 84201-0021

- If you are not paying your tax liability now, sign the enclosed Form 5564, Notice of Deficiency Waiver and mail it to the IRS at the following address:

1973 N RULON WHITE BLVD
OGDEN UT 84201-0021



Notice	CP3219A
Tax year	2016
Notice date	June 3, 2019
Social security number	452-02-8217
Page 3 of 9	



You'll receive a bill for the amount due (including any interest and applicable penalties).

- NOTE: If you filed your tax return married filing jointly, **both** spouses must sign Form 5564.
- Do NOT mail the Form 5564 or any payment of your liability to the Tax Court.



004755

If we don't hear from you

If we do not hear from you and you do not petition the U.S. Tax Court, we will assess the additional tax you owe plus any applicable penalties and interest and send you a bill.

Additional information

Visit www.irs.gov/cp3219a for more information about this notice, frequently asked questions, and to review the following:

- Publication 1, Your Rights as a Taxpayer
- Publication 5181, Tax Returns Reviewed by Mail: CP2000, Letter 2030, CP2501, Letter 2531

For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).

Keep this notice for your records.

If you'd like to authorize someone to represent you before the IRS, please complete and send us a Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. If you filed a joint return, we're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level that need help to resolve a tax problem with the IRS. IRS problems can include audits, appeals, tax collection disputes, and cases in the U.S. Tax Court. LITCs can also provide information about taxpayer rights and responsibilities in different languages. Services are offered for free or for a small fee. For more information and to find an LTC near you, see the LTC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 800-829-3676 or at your local IRS office. LITCs are independent from the IRS.

Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Call TAS at 877-777-4778 or TTY/TDD 800-



Notice CP3219A
 Tax year 2016
 Notice date June 3, 2019
 Social security number 452-02-8217
 Page 5 of 9

Changes to your 2016 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Gambling income	\$0	\$55,122	\$55,122
Nonemployee compensation	\$1,501,574	\$1,637,013	\$135,439
Schedule C expenses *1	\$513,070	\$559,186	\$46,116
Income net difference			\$144,445
Self-employment tax deduction	\$8,258	\$14,161	\$5,903
004755 Gambling losses	\$0	\$55,122	\$55,122
Deduction net difference *2			\$61,025
Change to taxable income			\$83,420
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$84,813	\$168,233	\$83,420
Tax, line 44	\$12,749	\$34,091	\$21,342
Self-Employment tax, line 57	\$16,515	\$28,320	\$11,805
Total tax, line 63	\$29,264	\$62,411	\$33,147
Tax you owe			\$33,147

(*1) Increases to expenses result in a decrease in the amount displayed as Income net difference.

(*2) Increases to deductions result in a decrease to taxable income.

Explanation of changes to your 2016 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Gambling Income

Received from	Address	Account Information	Shown on return	Reported by others	Difference
BELLAGIO LLC	P O BOX 98805 LAS VEGAS NV 89193	019001003632 SSN 464-33-3101 Form W-2G	-	\$1,200	-
BELLAGIO LLC	P O BOX 98805 LAS VEGAS NV 89193	019001003677 SSN 452-02-8217 Form W-2G	-	\$1,200	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$10,000	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$7,200	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$4,500	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$4,000	-

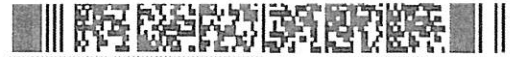
Continued on back...



Notice CP3219A
 Tax year 2016
 Notice date June 3, 2019
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 Page 6 of 9

Gambling Income

Received from	Address	Account Information	Shown on return	Reported by others	Difference
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$3,600	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$3,000	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$2,400	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$2,000	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$1,800	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$1,600	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$1,222	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576342 SSN 464-33-3101 Form W-2G	-	\$1,200	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576343 SSN 452-02-8217 Form W-2G	-	\$3,200	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576343 SSN 452-02-8217 Form W-2G	-	\$2,400	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576343 SSN 452-02-8217 Form W-2G	-	\$1,800	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576343 SSN 452-02-8217 Form W-2G	-	\$1,600	-
PNK LAKE CHARLES LLC DBA L AUBERGE CASINO RESORT	777 AVENUE L AUBERGE LAKE CHARLES LA 70601	001576343 SSN 452-02-8217 Form W-2G	-	\$1,200	-
Gambling Income Total			\$0	\$55,122	\$55,122



Notice CP3219A
 Tax year 2016
 Notice date June 3, 2019
 Social security number 452-02-8217
 Page 7 of 9

Power Of Attorney

We sent a copy of this notice to your representative as indicated in your Power of Attorney.

Self-Employment Tax on Self-Employment (SE) income

Self-Employment (SE) income generally includes nonemployee compensation, merchant card, third party network payments, and other income from part-time or full-time work and is subject to Self-Employment Tax. We figured the Self-Employment Tax on the net SE income reported on your return and/or on the underreported SE income.

Self-Employment Tax consists of Social Security Tax of 12.4% and Medicare Tax of 2.9%, and for SE income in excess of certain thresholds based on your filing status, an Additional Medicare Tax of 0.9%. (Even if you have paid the maximum amount of Social Security Tax, you are still liable for Medicare Tax, and Additional Medicare Tax, if over the applicable threshold.) The deductible part of the Self-Employment Tax is based on the change we made to your Self-Employment Tax. If you were an employee, you will be liable for income tax and the employee's share of Social Security (6.2%) and Medicare taxes (1.45%), and Additional Medicare Tax, if applicable. Your social security account will be credited with the amount of Self-Employment income shown on this notice.

Schedule A general sales tax deduction

Based on our proposed changes to your income, you may be entitled to claim additional state and local sales taxes. If you are entitled to an additional state and local sales tax deduction, please provide us with a signed statement showing the amount of the additional deduction that you are entitled to claim.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Wage and Tax Statement, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

Penalties

We are required by law to charge any applicable penalties.

Accuracy-related penalties

We assessed an accuracy-related penalty because your understatement of tax is either substantial, due to negligence, or both. We assessed the penalty on the entire underpayment as provided by Internal Revenue Code Section 6662(b) under paragraph (1) and/or (2). However, if we determine that part or all of the underpayment is not due to negligence or to the substantial understatement of tax, we may still apply the penalty for the remaining underpayment.

Substantial tax understatement

Description	Amount
Accuracy-related penalty for substantial understatement of tax	\$6,629

FORM 5564
(November 2016)

Department of the Treasury --- Internal Revenue Service
Notice of Deficiency - Waiver

Symbols
6652 C:AUR

Name and address of taxpayer(s) **RAY SHACKELFORD & CHARLENE DANIELS**
CHARLENE DANIELS
4743 IVANHOE ST
HOUSTON TX 77027-4729

June 3, 2019

452-02-8217 464-33-3101

Kind of Tax Copy to Authorized Representative

Individual Income

Tax year ended

Deficiency

December 31, 2016

Increase in tax **\$33,147**

Penalties

Accuracy-Related Penalty, IRC Section 6662(a)

\$6,629



45202821720162

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

Options if you can't pay in full

Scan here to review or
change your payment

Consider the following options if you can't pay in full right now:

Pay over time

Visit irs.gov/installmentagreements to learn more about installment agreements, which allow you to pay your balance over time as long as you stay current with your filing obligations. If you qualify, you can also apply online to save time and money at irs.gov/OPA.

Settle your tax debt

If you can't pay your balance in full, an offer in compromise could allow you to settle your tax debt for less than the full amount you owe. You can use our online pre-qualifier tool at irs.gov/offers to see if you qualify and learn more about offers in compromise.

Temporarily delay collection

In cases of financial hardship, the IRS may temporarily delay collection until your situation improves. Visit irs.gov/delay to learn more.

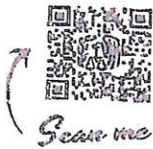
IRS Help

For online assistance, you can visit irs.gov/help.

If you can't find what you need online, you can call the IRS at 800-829-8374.

If you have an approved payment arrangement, or have applied for one, continue making payments per that agreement. Remember that interest continues to be charged until you fully pay your balance.

If you are a debtor in a bankruptcy case, this notice is for your information only and is not intended to seek payment outside of the bankruptcy process for taxes due before you filed your petition. You will not receive another notice for the balance due while the automatic stay remains in effect. For more information about Bankruptcy visit: irs.gov/declarebankruptcy.

Additional information

Scan here to view the
Taxpayer Advocate Website

For more information about this notice, visit irs.gov/CP14.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low income persons before the IRS or in court. LITCs can also provide assistance to persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at www.irs.gov; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

As a taxpayer, you are entitled to certain rights. The enclosed Taxpayer Bill of Rights provides more information.

The IRS adopted the Taxpayer Bill of Rights (TBOR). Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC Section 7803(a)(3), and for additional information about the Taxpayer Bill of Rights please visit the TBOR website: www.irs.gov/taxpayer-bill-of-rights.

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit irs.gov/penalties to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
Failure to pay (Internal Revenue Code Section 6651)	We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.	12/15/2020	05	\$102,661.00	0.50%	\$2,566.52

005305 Total monthly penalties

\$2,566.52

Penalty	Description	Period	Days late	Interest rate	Interest factor	Amount due	Amount
Failure to pay proper estimated tax (Internal Revenue Code Section 6654)	When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax.	N/A	N/A	N/A	N/A	N/A	\$1,770.94
Dishonored Check or other form of payment (Internal Revenue Code Section 6657)	We charge a penalty when a bank does not honor a check or other form of payment. Payment of \$1,250 or more, then the penalty is 2%. Payments less than \$1,250, the penalty is the amount of the check, or \$25, whichever is less.	N/A	N/A	N/A	N/A	N/A	\$30.00

Total daily penalties

\$1,800.94

Total penalties (monthly + daily)

\$4,367.46


Interest (Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.

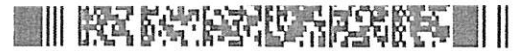
Period	Days	Interest rate	Interest factor	Amount due	Interest charge
07/15/2020 – 11/23/2020	131	3.0%	0.010795116	\$102,691.00	\$1,108.56
Total interest					\$1,108.56



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

022439.997354.356171.3507 1 AB 0.428 858


RAY SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP503	Notice date	03-01-2021
Tax year	2019	Your caller ID	948389
Taxpayer ID number			452-02-8217

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

022439

To: RAY SHACKELFORD

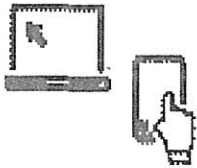
We recently contacted you about your past due 2019 taxes. You must pay your balance immediately.

Amount Past Due: \$110,526.54

You must pay by March 11, 2021 to stop further penalties and interest.

If you don't act now, the IRS may consider levying (seizing) your income or bank account.

What You Need To Do Now



Pay online now from your bank

- Quick, free and easy way to pay
- Secure payment directly from your bank account without fees
- Convenient method; just use a computer or mobile device



What You Need

To Verify Your Identity:

- Filing Status
- Address

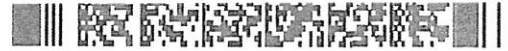
To Pay:

- Bank Account Number
- Bank Routing Number

Don't know this information?
You can find your recent tax returns on irs.gov/individuals/get-transcript.
Your bank account and routing numbers are on your check.

How to Pay From Your Bank

1. Go to irs.gov/directpay
2. Select "Make a Payment"
3. Enter the following options:
 - ✓ **Reason for Payment:** Tax Return or Notice
 - ✓ **Apply Payment To:** 1040SR
 - ✓ **Tax Period for Payment:** December 31, 2019
4. Follow the instructions to verify your identity and submit secure bank information
5. Submit your secure payment



Additional information

For more information about this notice, visit irs.gov/cp503.

Can't pay in full right now? Pay as much as you can and set up a monthly payment plan online at irs.gov/opa.

To learn about your other options, visit irs.gov/payments under the topic "Can't Pay Now?"

You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year and the form number you are writing about.

Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249

022439

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors or we may levy (seize your property) subject to any applicable Collection Due Process rights. If we file the NFTL, it may be difficult to sell or borrow against your property.

If you don't believe you owe or don't agree with our intent to file a NFTL, you have the right to request an appeal under the Collection Appeals Program before the NFTL is filed. If you want to file an appeal, call or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals when the Service communicates its intent to file an NFTL, while a CDP hearing is offered after the Service files an NFTL. For additional information, visit irs.gov/compliance/appeals.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

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RAY SHACKELFORD
%L DON KNIGHT
8100 WASHINGTON AVE STE 1000
HOUSTON TX 77007-1059



018818



SB

For your reference

Notice name CP504 Tax year 2019

Notice date 04-05-2021

Your caller ID

Taxpayer ID number 452-02-8217

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY SHACKELFORD

As of April 5, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we will levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$111,353.80

Payment must be received immediately.

What You Need To Do Immediately

Gather this information

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

Pay directly online from your bank account

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Consequences If You Don't Pay Immediately

- We may **levy your income and bank accounts**, as well as **seize your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends, or state tax refunds.
- We can **file a Notice of Federal Tax Lien**, notifying your creditors we have a claim (lien) against all your property.
- The U.S. Department of State may **revoke your passport or decline to issue or renew a passport** if you have seriously delinquent tax debt totaling more than \$54,000. For more information, visit www.irs.gov/passports.

Other Options

If you do not wish to pay directly online from your bank account, you may...

Pay online by card (additional fees apply)	Pay by check or money order	Pay your balance over time
<ol style="list-style-type: none"> 1. Go to irs.gov/payments or use the barcode on page 1 2. Select "Pay Your Taxes by Debit or Credit" 3. Select an IRS-cleared payment processor 4. Pay through the payment processor's website 	<ol style="list-style-type: none"> 1. Make your check or money order payable to the "United States Treasury" 2. Write your taxpayer ID number (XXX-XX-8217) on your payment 3. Mail your check or money order with the payment stub 	<ol style="list-style-type: none"> 1. If you can't pay the total amount due, pay as much as you can now and visit irs.gov/opa to set up a payment plan 2. Alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit irs.gov/payments

When you pay by check, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Your payment must be received within 21 calendar days of the date of this notice (10 business days if the amount you owe is \$100,000 or more) to avoid additional penalty and interest charges.

Notice of Intent to levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)). If we don't receive the amount due within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors or we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.



SB

Notice: CP504

Tax year: 2019

Notice date: April 5, 2021

TIN: 452-02-8217

Page 3 of 4



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

018818

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2019	1040SR	\$108,137.02	\$1,163.56	\$2,053.22
Amount Due Immediately				\$111,353.80

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.



irs.gov/payments/view-your-tax-account

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651

IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



SB

Notice: CP504

Tax year: 2019

Notice date: April 5, 2021

TIN: 452-02-8217

Page 4 of 4

Taxpayer Rights and Sources of Assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit [irs.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at www.irs.gov/forms; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.



Scan me

Scan here to view the Taxpayer Advocate Website



RAY SHACKELFORD
SAL DON KNIGHT
8100 WASHINGTON AVE STE 1000
HOUSTON TX 77037-1059

Notice	CP504
Notice Date	April 5, 2021
TIN	452-02-8217



Payment

- Make your check or money order payable to the "United States Treasury".
- On the memo line write your Taxpayer Identification Number (452-02-8217), the tax year (2019), and form number (1040SR).
- Mail this payment stub with your check or money order.

INTERNAL REVENUE SERVICE
P.O. BOX 1235
CHARLOTTE, NC 28201-1235



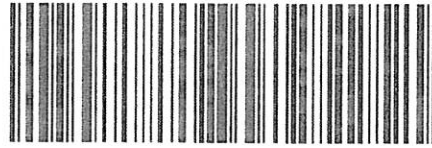
Amount Due Immediately:
\$111,353.80

Amount due immediately

452028217 AC SHAC 30 0 201912 670 00011135380



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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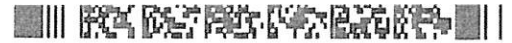
142912.351902.288517.24522 2 AB 0.428 1238



RAY SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



142912



SB

For your reference

Notice name CP504 Tax year 2015
Notice date 07-19-2021
Your caller ID 948389
Taxpayer ID number 452-02-8217

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$25,945.52

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments



Consequences If You Don't Pay Immediately

- We may **levy your income and bank accounts**, as well as **seize your property or your rights to property** if you fail to comply. Property includes wages and other income, bank accounts, business assets, personal assets (including your car and home), Social Security benefits, Alaska Permanent Fund dividends, or state tax refunds.
- We can **file a Notice of Federal Tax Lien**, notifying your creditors we have a claim (lien) against all your property.
- The U.S. Department of State may **revoke your passport or decline to issue or renew a passport** if you have seriously delinquent tax debt totaling more than \$54,000. For more information, visit www.irs.gov/passports.

Other Options

If you do not wish to pay directly online from your bank account, you may...

Pay online by card (additional fees apply)	Pay by check or money order	Pay your balance over time
<ol style="list-style-type: none"> 1. Go to irs.gov/payments or use the barcode on page 1 2. Select "Pay Your Taxes by Debit or Credit" 3. Select an IRS-cleared payment processor 4. Pay through the payment processor's website 	<ol style="list-style-type: none"> 1. Make your check or money order payable to the "United States Treasury" 2. Write your taxpayer ID number (XXX-XX-8217) on your payment 3. Mail your check or money order with the payment stub 	<ol style="list-style-type: none"> 1. If you can't pay the total amount due, pay as much as you can now and visit irs.gov/opa to set up a payment plan 2. Alternative options for those with financial hardships, including offer in compromise and temporary delay of collection, visit irs.gov/payments

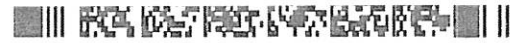
When you pay by check, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Your payment must be received within 21 calendar days of the date of this notice (10 business days if the amount you owe is \$100,000 or more) to avoid additional penalty and interest charges.

Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)). If we don't receive the amount due within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors or we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit [irs.gov/compliance/appeals](https://www.irs.gov/compliance/appeals).

142912

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2015	1040	\$17,940.47	\$4,006.52	\$3,998.53
Amount Due Immediately				\$25,945.52

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



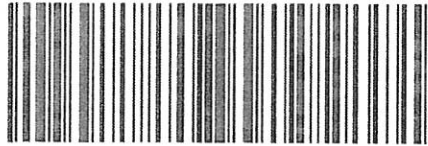
IRS Help

For more information about this notice, visit [irs.gov/CP504](https://www.irs.gov/CP504).

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



9307 1107 5660 7938 2113 72

142917.351902.288517.24522 2 AB 0.428 1238



RAY SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2013
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			



142917

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$15,692.11

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



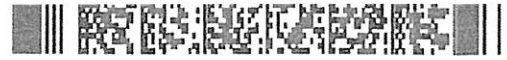
Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.



142917 We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2013	1040	\$9,539.13	\$3,507.26	\$2,645.72
Amount Due Immediately				\$15,692.11

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan me
irs.gov/payments/view-your-tax-account

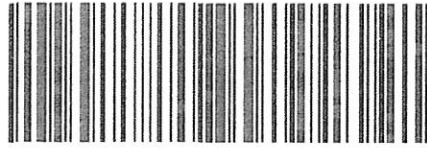
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

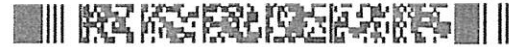


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RAY SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name CP504 **Tax year** 2018
Notice date 07-19-2021
Your caller ID 948389
Taxpayer ID number 452-02-8217

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

142907

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$88,740.64

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

142907 We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2018	1040	\$80,397.54	\$3,231.63	\$5,111.47
Amount Due Immediately				\$88,740.64

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



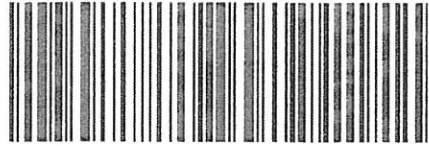
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

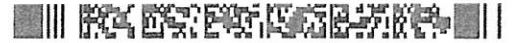


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RAY SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name CP504 Tax year 2017
Notice date 07-19-2021
Your caller ID 948389
Taxpayer ID number 452-02-8217

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone



142902

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$98,401.93

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- ☐ Your taxpayer ID number (see the reference box above)
- ☐ Form numbers (1040, 1040A or 1040EZ)
- ☐ Your filing status for the outstanding tax years
- ☐ Address from the outstanding tax years
- ☐ Your bank routing number
- ☐ Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Scan me

Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit [irs.gov/compliance/appeals](https://www.irs.gov/compliance/appeals).

142902

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2017	1040	\$74,591.54	\$9,265.16	\$14,545.23
Amount Due Immediately				\$98,401.93

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



IRS Help

For more information about this notice, visit [irs.gov/CP504](https://www.irs.gov/CP504).

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.

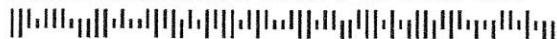


Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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RAY L & CHARLENE SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2011
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

142913

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L & CHARLENE SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$34,319.62

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

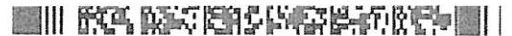
- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit [irs.gov/compliance/appeals](https://www.irs.gov/compliance/appeals).



142913

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2011	1040	\$21,773.23	\$8,437.37	\$4,109.02

Amount Due Immediately	\$34,319.62
-------------------------------	--------------------

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan me
[irs.gov/payments/view-your-tax-account](https://www.irs.gov/payments/view-your-tax-account)

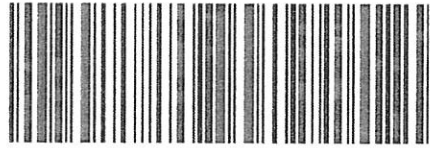
IRS Help

For more information about this notice, visit [irs.gov/CP504](https://www.irs.gov/CP504).

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2004
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

142908

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$35,914.08

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

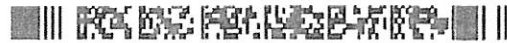
1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Scan me

Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

142908

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2004	1040A	\$26,623.56	\$9,290.52	\$0.00

Amount Due Immediately	\$35,914.08
-------------------------------	--------------------

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



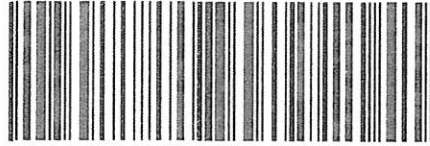
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

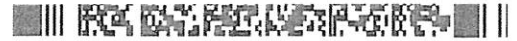


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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2005
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

142905

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$36,213.51

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



SB

Notice: CP504

Tax year: 2005

Notice date: July 19, 2021

TIN: 452-02-8217

Page 3 of 4

Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

142905

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2005	1040A	\$26,845.55	\$9,367.96	\$0.00
Amount Due Immediately				\$36,213.51

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



irs.gov/payments/view-your-tax-account

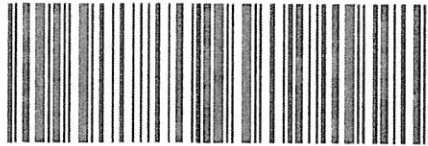
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2006
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

142909

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$31,651.72

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).

Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.



142909

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2006	1040A	\$23,463.81	\$8,187.91	\$0.00
Amount Due Immediately				\$31,651.72

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan me
irs.gov/payments/view-your-tax-account

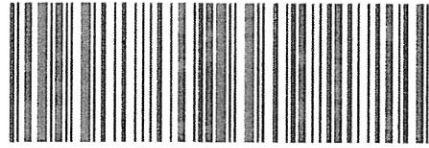
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

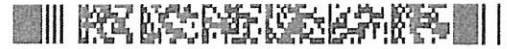


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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name CP504 Tax year 2007
Notice date 07-19-2021
Your caller ID 948389
Taxpayer ID number 452-02-8217

New quick, easy, and secure online payments

Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

142911

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$12,651.29

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

142911

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2007	1040A	\$9,378.56	\$3,272.73	\$0.00

Amount Due Immediately **\$12,651.29**

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan me
irs.gov/payments/view-your-tax-account

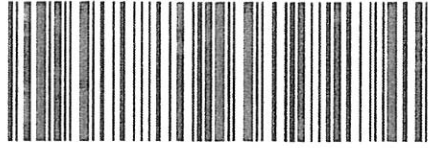
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2008
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			



142914

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$66,404.94

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Scan me

Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit irs.gov/compliance/appeals.

142914

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2008	1040A	\$48,778.55	\$17,626.39	\$0.00

Amount Due Immediately	\$66,404.94
-------------------------------	--------------------

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



irs.gov/payments/view-your-tax-account

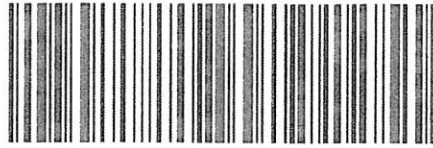
IRS Help

For more information about this notice, visit irs.gov/CP504.

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



SB

For your reference

Notice name	CP504	Tax year	2009
Notice date	07-19-2021		
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

142904

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$121,050.13

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



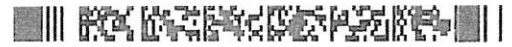
Pay directly online from your bank account

- ☐ Your taxpayer ID number (see the reference box above)
- ☐ Form numbers (1040, 1040A or 1040EZ)
- ☐ Your filing status for the outstanding tax years
- ☐ Address from the outstanding tax years
- ☐ Your bank routing number
- ☐ Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Use barcode for quick access to payment options on irs.gov/payments



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit [irs.gov/compliance/appeals](https://www.irs.gov/compliance/appeals).

142904

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2009	1040A	\$89,736.02	\$31,314.11	\$0.00

Amount Due Immediately \$121,050.13

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan me

[irs.gov/payments/view-your-tax-account](https://www.irs.gov/payments/view-your-tax-account)

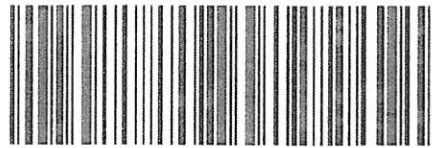
IRS Help

For more information about this notice, visit [irs.gov/CP504](https://www.irs.gov/CP504).

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069



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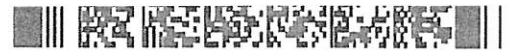
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RAY L SHACKELFORD
4743 IVANHOE ST
HOUSTON TX 77027-4729



142916



SB

For your reference

Notice name	CP504	Tax year	2010
Notice date		07-19-2021	
Your caller ID	948389		
Taxpayer ID number	452-02-8217		
New quick, easy, and secure online payments			
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone			

Final Balance Due Reminder – Notice of Intent to Seize (Levy) Your Property or Rights to Property

To: RAY L SHACKELFORD

As of July 19, 2021, we have not received your overdue tax after sending several notices to you. You must pay your balance immediately or we may levy (seize) your property. If you do not make your payment now, we will consider your noncompliance an active choice and you could face a levy.

Amount Due Immediately: \$136,938.59

Payment must be received immediately.

What You Need To Do Immediately

Gather this information



Pay directly online from your bank account

- Your taxpayer ID number (see the reference box above)
- Form numbers (1040, 1040A or 1040EZ)
- Your filing status for the outstanding tax years
- Address from the outstanding tax years
- Your bank routing number
- Your bank account number

1. Go to irs.gov/payments/direct-pay
2. Select "Make a Payment"
3. Follow the instructions to make your payment for each outstanding tax year



Scan me

Use barcode for quick access to payment options on irs.gov/payments

Continued on back...



Other Options—continued

If you don't agree with our intent to levy or file a NFTL, you have the right to request an appeal under the Collection Appeals Program (CAP) before collection action takes place. If you want to file an appeal, call 800-829-8374 or send us a Collection Appeals Request (Form 9423) to the address at the top of this notice. Call 800-829-8374 if you have any questions. For more information about your appeal rights, see enclosed Publication 1660 (Collection Appeal Rights).



Note: The CAP is different from the Collection Due Process (CDP) program. CAP addresses appeals under Notification of Intent to Levy in Internal Revenue Code Section 6331(d) when a Section 6330 hearing is not offered. For additional information, visit [irs.gov/compliance/appeals](https://www.irs.gov/compliance/appeals).

142916

Your Billing Summary

Tax period ending	Form number	Amount you owed	Interest ¹	Failure-to-pay penalty ²
12/31/2010	1040	\$100,762.82	\$35,162.01	\$1,013.76
Amount Due Immediately				\$136,938.59

Additional interest and applicable penalties accrue if payment is received after 21 calendar days from the notice date (or 10 business days if you owe \$100,000 or more).

- Visit www.irs.gov/payments/view-your-tax-account to view online billing details.
- If you can't create an online account, call 800-829-8374 for a detailed calculation of your penalties and interest.

1. Internal Revenue Code Section 6601
2. Internal Revenue Code Section 6651



Scan me
[irs.gov/payments/view-your-tax-account](https://www.irs.gov/payments/view-your-tax-account)

IRS Help

For more information about this notice, visit [irs.gov/CP504](https://www.irs.gov/CP504).

If you can't find what you need online, and still have questions not addressed in this notice call the IRS at 800-829-8374.

(5) the name, address, and telephone number of person having knowledge of relevant facts and a brief statement of each identifying person's connection with the case

- RESPONSE: (a) Ray L. Shackelford
c/o Wayne H. Paris
2 Riverway, Suite 1080
Houston, Texas 77056
(713) 951-9100
Plaintiff in this case
- (b) Charlene H. Daniels
c/o Wayne H. Paris
2 Riverway, Suite 1080
Houston, Texas 77056
(713) 951-9100
Plaintiff in this case
- (c) Jay A. Finn
Jay A. Finn CPA, LLC
c/o Tom Sanders
P.O. Box 572
Barker, Texas 77443
(832) 321-3560
Defendants in the case
- (d) Joseph M. Zimmer
Address and phone number unknown
Defendant in the case
- (e) Anubhav Bagga
Revenue Officer
1919 Smith St.
Houston, Texas 77002
(281) 408-3350
Tax Agent that reviewed information

- (f) Ms. A. Benson-Jones
Process examiner team manager
Department of the Treasury
Internal Revenue Service
P.O. Box 30803
Memphis, TN 38130-0803
Phone contact: Phyllis D. Holmes
(844) 398-5025
Has knowledge of the denial of the offer and compromise
- (g) Will supplement with others

(6) a copy- or a description by category and location- of all documents electronically stored information and tangible things that the responding party has in its possession, custody or control, and may use to support its claims or defenses, unless the use would be solely for impeachment.

RESPONSE: See attached

(7) any indemnity and insuring agreements described in Rule 192.3(f)

RESPONSE: None

(8) any settlement agreements described in Rule 192.3(g)

RESPONSE: None

(9) any witness statements described in Rule 192.3(h)

RESPONSE: None at this time

(10) in a suit alleging physical or mental injury and damages from the occurrence that is the subject of the case, all medical records and bills that are reasonably related to the injuries or damages asserted or, in lieu thereof, an authorization permitting disclosure of such medical records and bills.

RESPONSE: None

(11) in a suit alleging physical or mental injury and damages from the occurrence that is the subject of the case, all medical records and bills obtained by the responding party by virtue of an authorization furnished by the requesting party

RESPONSE: None

(12) the name, address, and telephone number of any person who may be designated as a responsible third party

RESPONSE: None at this time

Respectfully submitted,

/s/ Wayne H. Paris
Wayne H. Paris
State Bar No. 15462000
Paris Law Group, P.L.L.C.
Two Riverway, Suite 1080
Houston, Texas 77056
Telephone: (713) 951-9100
Facsimile: (713) 961-3082
E-mail: waynehparis@yahoo.com
Attorney for Plaintiffs

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Plaintiffs Initial Disclosures have been served on all interest counsel of record on this 16th day of November 2021 by electronic transmission.

/s/ Wayne H. Paris
Wayne H. Paris

Tom Sanders
PO Box 572
Barker, Texas 77413
via email: tcsanders76@yahoo.com

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Wayne Paris on behalf of Wayne Paris
Bar No. 15462000
waynehparis@yahoo.com
Envelope ID: 59220371
Status as of 11/16/2021 4:05 PM CST

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Thomas C.Sanders		tcsanders76@yahoo.com	11/16/2021 3:59:19 PM	SENT
Wayne H. Paris	15462000	waynehparis@yahoo.com	11/16/2021 3:59:19 PM	SENT

CAUSE NO. 2021-63775

RAY L. SHACKELFORD and CHARLENE H. DANIELS, Plaintiffs,	§	IN THE DISTRICT COURT
	§	
vs.	§	334 th JUDICIAL DISTRICT
JAY A. FINN, JAY A. FINN CPA, LLC, and JOSEPH M. ZIMMER Defendants	§	
	§	HARRIS COUNTY, TEXAS

FINN DEFENDANTS' INITIAL DISCLOSURES

TO: Plaintiffs, Ray L. Shackelford and Charlene H. Daniels, by and through their attorney of record, Wayne H. Paris, waynehparis@yahoo.com

Pursuant to the Texas Rules of Civil Procedure, Defendants, JAY A. FINN and JAY A. FINN CPA, LLC (Finn Defendants) hereby serves these disclosures on Plaintiffs.

Respectfully Submitted,

/s/ Tom Sanders

TOM SANDERS
State Bar No. 17609900
P.O. Box 572
Barker, Texas 77413
(832) 321-3560 Telephone
(832) 321-5009 Facsimile
tcsanders76@yahoo.com

ATTORNEY FOR JAY A. FINN
and JAY A. FINN CPA, LLC

CERTIFICATE OF SERVICE

I certify that a copy of the above was served on each attorney of record or party in accordance with the Texas Rules of Civil Procedure on November 11, 2021.

/s/ Tom Sanders

TOM SANDERS

FINN DEFENDANTS' DISCLOSURES

1) The correct names of the parties of the lawsuit.

RESPONSE:

**RAY L. SHACKELFORD, CHARLENE H. DANIELS, JAY A. FINN, JAY A. FINN CPA, LLC,
JOSEPH M. ZIMMER**

2) The name, address, and telephone number of any potential parties.

RESPONSE:

None at this time.

3) The legal theories and, in general, the factual bases of the responding party's claims or defenses (the responding party need not marshal all evidence that may be offered at trial).

RESPONSE:

The Finn Defendants contend that any harm alleged to have occurred due to the defendants' actions are a direct result of the conduct of Plaintiffs. Plaintiffs were and are believed to continue to be under investigation by the US Treasury Department.

Jay Finn received a US District Court grand jury subpoena to testify and present documents regarding Plaintiffs alleged unlawful activities. Defendants are not at liberty to interfere with the US Treasury investigation, and were justified in responding to the subpoena. For the purposes of this response, Defendants adopt their pleadings.

Independently, Plaintiffs claims are outside the limitations period.

4) A computation of each category of damages claimed by the responding party.

RESPONSE:

None at this time.

5) The name, address, and telephone number of persons having knowledge of relevant facts, and a brief statement of each identifying person's connection with the case.

RESPONSE:

**Ray L. Shackelford,
c/o Wayne H. Paris**

**Charlene H. Daniels
c/o Wayne H. Paris**

**Jay A. Finn and Judy Finn
c/o Tom Sanders**

Joseph M. Zimmer

**Jason A. Webb
US Department of the Treasury
Special Agent
8701 South Gessner, Ste. 1010
Houston, Texas
281-635-5666
Agent involved in the investigation that led to the grand jury subpoena.**

**Robert Johnson
Assistant US Attorney
1000 Louisiana Street, Ste. 2300
Houston, Texas
713-567-9000
US Attorney involved in the case that led to the grand jury subpoena.**

**Mr. Amubhav Baggi
1919 Smith St., Stop 5125
Houston, TX 77002
Revenue agent who received the OIC.**

**Ms. A. Benson-Jones
Process Examiner Team Manager
IRS, COIC Department
P. O. Box 30803, AMC
Memphis, TN 38130-0803
IRS employee who issued the denial letter for the OIC.**

Persons listed by the other Parties to the lawsuit.

- 6) a copy - or a description by category and location - of all documents, electronically stored information, and tangible things that the responding party has in its possession, custody, or control, and may use to support its claims or defenses, unless the use would be solely for impeachment;

RESPONSE:

None at this time.

- 7) any indemnity and insuring agreements described in Rule 192.3 (f);

RESPONSE:

None.

8) any settlement agreements described in Rule 192.3 (g);

RESPONSE:

None.

9) any witness statements described in Rule 192.3 (h);

RESPONSE:

None at this time.

10) in a suit alleging physical or mental injury and damages from the occurrence that is the subject of the case, all medical records and bills that are reasonably related to the injuries or damages asserted or, in lieu thereof, an authorization permitting the disclosure of such medical records and bills;

RESPONSE:

None at this time.

11) in a suit alleging physical or mental injury and damages from the occurrence that is the subject of the case, all medical records and bills obtained by the responding party by virtue of an authorization furnished by the requesting party; and

RESPONSE:

None at this time.

12) the name, address, and telephone number of any person who may be designated as a responsible third party.

RESPONSE:

Finn Defendants may designate the US Department of the Treasury and the IRS, including their agents and attorneys, as a responsible third parties. See Section 5 for names and contact information.

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Tom Sanders on behalf of Tom Sanders
Bar No. 17609900
tcsanders76@yahoo.com
Envelope ID: 59071070
Status as of 11/11/2021 9:48 AM CST

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Thomas C.Sanders		tcsanders76@yahoo.com	11/11/2021 9:48:18 AM	SENT
Wayne H. Paris	15462000	waynehparis@yahoo.com	11/11/2021 9:48:18 AM	SENT

CAUSE NO. 2021-63775

RAY L. SHACKELFORD and CHARLENE H. DANIELS, Plaintiffs,	§	IN THE DISTRICT COURT
	§	
vs.	§	334 th JUDICIAL DISTRICT
JAY A. FINN, JAY A. FINN CPA, LLC, and JOSEPH M. ZIMMER Defendants	§	
	§	HARRIS COUNTY, TEXAS

**DEFENDANTS JAY A. FINN AND JAY A. FINN CPA, LLC’S 11-11-2021
SUPPLEMENTAL ANSWER AND DESIGNATION OF RESPONSIBLE THIRD
PARTIES**

TO THE HONORABLE JUDGE OF SAID COURT:

DESIGNATION OF RESPONSIBLE THIRD PARTIES

1. **JAY A. FINN and JAY A. FINN CPA, LLC, (hereinafter “Defendants”) hereby designates the United States Department of the Treasury, and the Internal Revenue Service, and their agents who were involved with the Plaintiffs’ tax question, as responsible third parties in this case.**

2. Plaintiffs’ claims against the Finn Defendants are the direct result of a grand jury subpoena issued in a federal investigation of the Plaintiffs. See the attached Exhibit A.

SUPPLEMENT TO ANSWER

3. **The Finn Defendants plead for all their rights per other sections of CPRC chapter 33, including 33.001, 33.002, and 33.003. Also these Defendants plead their rights to sections 33.011 through 33.015.**

4. The Finn Defendants plead that all conditions precedent have not been performed.

5. The Finn Defendants plead their rights, if any, to the provisions of chapter 150 of the CPRC.

6. The Finn Defendants plead the affirmative defense of illegality.

PRAYER

For legal and equitable reasons, the Finn Defendants plead that the Finn Defendants should be found not liable. Finn Defendants plead for all relief they are entitled to as pled in their pleadings.

Respectfully Submitted,

/s/ Tom Sanders

TOM SANDERS
State Bar No. 17609900
P.O. Box 572
Barker, Texas 77413
(832) 321-3560 Telephone
(832) 321-5009 Facsimile
tcsanders76@yahoo.com

ATTORNEY FOR JAY A. FINN
and JAY A. FINN CPA, LLC

CERTIFICATE OF SERVICE

I hereby certify that the foregoing has been forwarded to each attorney of record in accordance with Texas Rules of Civil Procedure on November 11, 2021.

/s/ Tom Sanders

TOM SANDERS

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Tom Sanders on behalf of Tom Sanders
Bar No. 17609900
tcsanders76@yahoo.com
Envelope ID: 59074534
Status as of 11/11/2021 11:09 AM CST

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Thomas C.Sanders		tcsanders76@yahoo.com	11/11/2021 10:56:35 AM	SENT
Wayne H. Paris	15462000	waynehparis@yahoo.com	11/11/2021 10:56:35 AM	SENT

UNITED STATES DISTRICT COURT
for the
Southern District of Texas

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: Jay Finn
11500 Northwest Fwy #581
Houston, TX 77092

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

Place: U. S. Federal Building and Courthouse
515 Rusk Ave - 3rd Floor, Ste 3000
Houston, TX 77002

Date and Time:


8/28/2019 2:00 pm

You must also bring with you the following documents, electronically stored information, or objects *(blank if not applicable)*:

SEE ATTACHMENT

Date: 7/31/2019

DAVID J. BRADLEY
CLERK OF COURT


Signature of Clerk or Deputy Clerk

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

Robert Johnson
Assistant U.S. Attorney
U. S. Attorney's Office (713)567-9000
1000 Louisiana, Suite 2300
Houston, Texas 77002

GJ No.: 18-2
Disclosure No.: 19-2488

SA Jason A. Webb, IRS-CID 281-635-5666

PROOF OF SERVICE

This subpoena for *(name of individual or organization)* _____
was received by me on *(date)* _____

I served the subpoena by delivering a copy to the named person as follows: _____
_____ on *(date)* _____ ; or

I returned the subpoena unexecuted because: _____

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

19-2488 ATTACHMENT TO SUBPOENA ISSUED TO: Jay Finn

FOR THE YEARS: 2013 - 2019

Any and all documents in your custody or control relative to the financial transactions of:

Entity	TIN
Ray Shackelford	452-02-8217
Charlene Daniels	464-33-3101
Shackelford & Associates LLC	42-1609307
CH Daniels and Associates LLC	46-3570036

Including but not limited to the following:

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All client billing records relative to this client to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.

Business Records Affidavit by Custodian of Records

Jay Finn

(hereafter referred to as the "Company")

I. _____ (please print or type name), state the following under penalty of perjury in relation to the subpoena issued by the Grand Jury in the Southern District of Texas and issued to **Jay Finn**

- (1) I acknowledge that I am personally responsible for complying with the subpoena.
- (2) I have read the subpoena and understand what is requires.
- (3) I have made, or personas under my direct supervision have made, a full and complete search for all documents responsive to the subpoena. I understand that the company is required to make a full and complete search for all responsive documents that are in its possession, custody, or control, irrespective of where those documents are now located or who currently possesses them. I understand, for example, that if responsive documents have been provided to an outside accountant or attorney, or employee, or for some other reason are not on the Company's premises (but are within its legal ability to obtain), the Company would nonetheless be obligated to obtain those documents and produce them to the Grand Jury. In addition, I understand that the Company is required to produce responsive documents and records that are in its possession, custody, or control, irrespective of who generated the document or record, or whether they are printed on Company letterhead.

- (4) On the date set forth below, I sent all documents responsive to the subpoena that were in the Company's possession, custody, or control to the investigative agent whose name appears on the subpoena.
- (5) All of the documents I furnished were authentic records maintained by the Company or maintained under the Company's ultimate control, direction, or or supervision.
- (6) With the exceptions noted below, the documents I furnished were business records created by the company or Company employees or business associates, or were business records received and kept by the Company or Company employees or associates in the ordinary course of the Company's business affairs. That is, the records I furnished were made at or near the time of the events recorded therein; were made on the basis of personal knowledge of the events recorded; were made or received, and kept, as part of a regular business practice. Exceptions, if any, are the documents identified as follows:

Pursuant to Title 28, United States Code, Section 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: _____

By: _____ Title/Position: _____

Mailing Address: _____

Telephone Number(s): _____

Signature: _____

ALTERNATIVE METHOD OF COMPLIANCE

This subpoena commands you to appear before the Grand Jury in the Southern District of Texas at the time and place indicated on the face of the subpoena. As an alternative method of compliance, you may, at your option, send responsive documents to the investigating agent whose name and address appear below. If you choose to take advantage of this method of production, you acknowledge and agree to the following:

1. The alternative method of compliance is completely voluntary.
2. If requested to do so by an attorney for the government, your records custodian will appear before the Grand Jury at the subsequent session and provide testimony as the subpoena contemplates.
3. The alternative method of compliance is to execute the attached Business Records Affidavit and send it, on or before the subpoena return date, along with all responsive documents, (initialed and dated on the back of each page by your document custodian), via overnight delivery service to:

SA Jason A. Webb, IRS-CID
IRS-CID
1919 Smith Street, Suite 2202
Houston, Texas 77002

jason.webb@ci.irs.gov

281-635-5666

(Questions concerning the scope of this subpoena or the alternative method of compliance should be directed to the investigative agent identified above.)

INSTRUCTIONS FOR PRODUCTION OF ELECTRONICALLY (DIGITALLY) STORED RECORDS

I. General

- A. Electronically stored records shall be produced in electronic form and shall include those records held:
 - 1. In your record retention systems; and/or
 - 2. By your technology, data, or other service provider(s).

II. Text Data

- A. Text data relating to transactions (e.g., core data, history file) shall be produced within a data file:
 - 1. Using delimited ASCII text data format; or
 - 2. Within software that can export without loss of data to a non proprietary file format; or
 - 3. Using commonly readable file format set by agreement.
- B. Text data files relating to transactions produced according to II. A. shall include field descriptions/headers, e.g., account number, date/time, description, payee/payor, check number, item identifier, and amount.

III. Image Data

- A. Image data shall be produced in individual graphic data files in Group IV tiff format with a unique identifier (bates number) electronically endorsed on the image; and
- B. Image data of items associated with specific transactions, e.g., checks, wires, deposits, etc. shall be:
 - 1. Linked to corresponding text data by the unique identifier.
 - 2. The document's file name should match the identifier (bates number).

IV. Encryption/Authentication

- A. Electronically stored records may be transmitted in an encrypted container. Decryption keys shall be produced separately at the time the data are produced.
- B. Authentication, such as hash coding, may be set by agreement.

CAUSE NO. 2021-63775

RAY L. SHACKELFORD and CHARLENE H. DANIELS, Plaintiffs,	§	IN THE DISTRICT COURT
	§	
vs.	§	334 th JUDICIAL DISTRICT
JAY A. FINN, JAY A. FINN CPA, LLC, and JOSEPH M. ZIMMER Defendants	§	
	§	HARRIS COUNTY, TEXAS

**DEFENDANTS JAY A. FINN AND JAY A. FINN CPA, LLC'S 8-2-2022
SUPPLEMENTAL ANSWER**

TO THE HONORABLE JUDGE OF SAID COURT:

SUPPLEMENT TO ANSWER

1. The Finn Defendants' response to the Plaintiffs' recent DTPA allegations is that the Plaintiffs were at fault. **The activity of the IRS, including the rejection of the Plaintiffs' OIC and the subpoena for records per a criminal investigation, and the IRS's scrutiny of their tax returns were caused by the Plaintiffs' activities, including years of filing suspect tax returns. The Plaintiffs' OIC was rejected by the IRS because of the Plaintiffs pattern of not paying their taxes.**

2. The Finn Defendants plead for all exemption protection and defenses provided by the Texas Business Code Section 17.49(c) and (d).

PRAYER

For legal and equitable reasons, the Finn Defendants plead that the Finn Defendants should be found not liable. Finn Defendants plead for all relief they are entitled to as pled in their pleadings.

Respectfully Submitted,

/s/ Tom Sanders

TOM SANDERS
State Bar No. 17609900
P.O. Box 572
Barker, Texas 77413
(832) 321-3560 Telephone
(832) 321-5009 Facsimile
tcsanders76@yahoo.com

ATTORNEY FOR JAY A. FINN
and JAY A. FINN CPA, LLC

CERTIFICATE OF SERVICE

I hereby certify that the foregoing has been forwarded to each attorney of record in accordance with Texas Rules of Civil Procedure on August 2, 2022.

/s/ Tom Sanders

TOM SANDERS

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Tom Sanders on behalf of Tom Sanders

Bar No. 17609900

tcsanders76@yahoo.com

Envelope ID: 66892292

Status as of 8/2/2022 3:13 PM CST

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Thomas C.Sanders		tcsanders76@yahoo.com	8/2/2022 2:27:37 PM	SENT
Wayne H. Paris	15462000	waynehparis@yahoo.com	8/2/2022 2:27:37 PM	SENT

CAUSE NO. 2021-63775

RAY L. SHACKELFORD and CHARLENE H. DANIELS, Plaintiffs,	§	IN THE DISTRICT COURT
	§	
vs.	§	334 th JUDICIAL DISTRICT
JAY A. FINN, JAY A. FINN CPA, LLC, and JOSEPH M. ZIMMER Defendants	§	
	§	HARRIS COUNTY, TEXAS

FINN DEFENDANTS' PRETRIAL DISCLOSURES

TO: Plaintiffs, Ray L. Shackelford and Charlene H. Daniels, by and through their attorney of record,
Wayne H. Paris, waynehparis@yahoo.com

Pursuant to the Texas Rules of Civil Procedure, Defendants, JAY A. FINN and JAY A. FINN CPA,
LLC (Finn Defendants) hereby serves these disclosures on Plaintiffs.

Respectfully Submitted,

/s/ Tom Sanders

TOM SANDERS
State Bar No. 17609900
P.O. Box 572
Barker, Texas 77413
(832) 321-3560 Telephone
(832) 321-5009 Facsimile
tcsanders76@yahoo.com

ATTORNEY FOR JAY A. FINN
and JAY A. FINN CPA, LLC

CERTIFICATE OF SERVICE

I certify that a copy of the above was served on each attorney of record or party in accordance
with the Texas Rules of Civil Procedure on August 5, 2022.

/s/ Tom Sanders

TOM SANDERS

FINN DEFENDANT'S PRETRIAL DISCLOSURES

- (1) the name and, if not previously provided, the address, and telephone number of each witness—separately identifying those the party expects to present and those it may call if the need arises;

RESPONSE:

EXPECTS TO CALL:

**Ray L. Shackelford,
c/o Wayne H. Paris**

**Charlene H. Daniels
c/o Wayne H. Paris**

**Jay A. Finn and Judy Finn
c/o Tom Sanders**

**Joseph M. Zimmer
11500 Northwest Freeway #581,
Houston, TX 77092**

**Jason A. Webb
US Department of the Treasury
Special Agent
8701 South Gessner, Ste. 1010
Houston, Texas
281-635-5666**

Agent involved in the investigation that led to the grand jury subpoena.

**Robert Johnson
Assistant US Attorney
1000 Louisiana Street, Ste. 2300
Houston, Texas
713-567-9000**

US Attorney involved in the case that led to the grand jury subpoena.

**Mr. Amubhav Baggi
1919 Smith St., Stop 5125
Houston, TX 77002**

Revenue agent who received the OIC.

**Ms. A. Benson-Jones
Process Examiner Team Manager
IRS, COIC Department
P. O. Box 30803, AMC**

Memphis, TN 38130-0803

IRS employee who issued the denial letter for the OIC.

MAY CALL IF THE NEED PRESENTS:

Persons listed by the other Parties to the lawsuit.

- (2) an identification of each document or other exhibits, including summaries of other evidence—separately identifying those items the party expects to offer and those it may offer if the need arises.

RESPONSE:

EXPECT TO OFFER:

Client Information: FINN 0001-0004

Documents received from Clients: FINN 0005-0021

Emails: FINN 0022-0195

Engagement Letter and Billing: FINN 0196-0208

IRS Contact: FINN 0209-0211

OIC Final: FINN 0212-0231

OIC Preparation: FINN 0232-0389

Other: FINN 0390

POA: FINN 0391-0405

Subpoena: FINN 0406-0413

Tax Returns: FINN 0414-0629

IRS Benson-Jones Letter Declining OIC: FINN 0630-0632

MAY OFFER:

Any documents identified by Plaintiffs.

Department of the Treasury

Date of this Letter: 06/24/2019

Internal Revenue Service
COIC
PO Box 30803, AMC
Memphis, TN 38130-0803

Person to Contact:
Phyllis D. Holmes
Employee #:1000201507
Phone#: (844) 398-5025
Taxpayer ID#: ***-**-8217
Taxpayer Name:
RAY SHACKELFORD & CHARLENE
DANIELS

JOSEPH M ZIMMER
11500 NORTHWEST FWY STE 581
HOUSTON, TX 77092-6524-314

Offer Number:1001560997

Dear Joseph M Zimmer,

Attached is a copy of correspondence which was sent to your client. We are forwarding a copy to you per your client's instructions as indicated on line 2 and line 5 of Form 2848, Power of Attorney and Declaration of Representative, or on line 4 or 5 of Form 8821, Tax Information Authorization.

If no copy of the correspondence sent to your client is attached, the issue involves tax information you are not entitled to receive based on the Form 2848 or Form 8821 on file. Please consult your client for additional information.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,



Ms. A. Benson-Jones
Process Examiner Team Manager

cc: Taxpayer

Letter POA(AOIC)

Department of the Treasury

Date of this Letter: 04/24/2019

Internal Revenue Service
COIC
PO Box 30803, AMC
Memphis, TN 38130-0803

Person to Contact:
Phyllis D. Holmes
Employee #:1000201507
Phone#:(844)398-5025 EXT.
06:00am-02:30pm Mon-Fri
Taxpayer ID#:** *-**-8217
Offer Number:1001560997

RAY SHACKELFORD & CHARLENE DANIELS
4743 IVANHOE ST
HOUSTON, TX 77027-4729-43

Dear Ray Shackelford & Charlene Daniels,

We have closed our file on your offer and are returning your Form 656, Offer in Compromise for the following reason(s):

We have determined that your offer was submitted solely to hinder or delay our collection actions which are expected to collect significantly more than the amount you have offered.

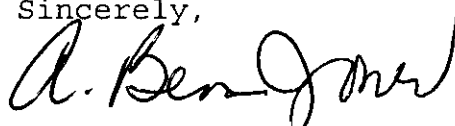
If you wish to present a new offer, you must submit a new Form 656, current financial information using Form 433-A(OIC) and/or Form 433-B(OIC), all required supporting financial documentation, a check for the \$186 application fee, and a separate check for the 20 percent of the lump sum amount offered or your first proposed installment payment. Mail your completed forms and your checks to the address listed in the instructions for Form 656.

If you believe the return of your offer was made in error, or your failure to provide the information/substantiation we requested was due to circumstances beyond your control (your serious illness, death or serious illness of your immediate family member, or disaster) within 30 days from the date of this letter you may contact the person whose name and telephone number are shown in the upper right hand corner of this letter to request reconsideration of our decision to close your offer. You should be prepared to discuss specifics, provide verification of the circumstances beyond your control and, if applicable, provide the information previously requested.

continued on next page

As of the date of this letter, we are considering your offer closed. Any payments received with your offer or after the date of this letter will be applied to your liability, unless specified elsewhere in this letter. If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,

A handwritten signature in cursive script, appearing to read "A. Benson-Jones".

Ms. A. Benson-Jones
Process Examiner Team Manager

CAUSE NO. 2021-63775

RAY L. SHACKELFORD and CHARLENE H. DANIELS	§	THE DISTRICT COURT OF
	§	
	§	
VS.	§	HARRIS COUNTY, TEXAS
	§	
JAY A. FINN, JAY A. FINN CPA, LLC and JOSEPH M. ZIMMER	§	334 TH JUDICIAL DISTRICT

DEFENDANTS, JAY A FINN and JAY A FINN CPA, LLC'S
SUPPLEMENTAL ANSWER

TO THE HONORABLE JUDGE OF SAID COURT:

Supplement to Answer

The Finn Defendants further supplement their answer to the Plaintiffs' allegations as follows:

- 1) To the extent the Plaintiffs are "fracturing" their causes of action against the Defendants, fracturing is not allowed by Texas law.
- 2) Independently, the Plaintiffs should not be allowed to profit from dishonoring their contract they signed wherein they agreed to mediate before filing suit.
- 3) The Defendants are not liable as they acted in reliance on information supplied by the Plaintiffs. Incomplete disclosure of the history of Plaintiffs' tax problems is the fault of the Plaintiffs not the Defendants. The Finn Defendants could not know what the Plaintiffs knew and failed to disclose regarding the Plaintiffs suspect history of tax payments.

Prayer

For legal and equitable reasons, the Finn Defendants plead that they should be found not liable. Finn Defendants plead for all relief they are entitled to as plead in their pleadings.

Respectfully Submitted,

/s/ Tom Sanders

TOM SANDERS
State Bar No. 17609900
P.O. Box 572
Barker, Texas 77413
State bar No. 17609900
(832) 321-3560 Telephone
(832) 321-5009 Facsimile
tcsanders76@yahoo.com
ATTORNEY FOR DEFENDANTS,
JAY A. FINN, JAY A. FINN CPA, LLC

CERTIFICATE OF SERVICE

I certify that a copy of the above was served on each attorney of record or party in accordance with the Texas Rules of Civil Procedure on this 5th day of October, 2022.

/s/ Tom Sanders

TOM SANDERS

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Yvonne Stokley on behalf of Tom Sanders

Bar No. 17609900

tsanders.yvonne@gmail.com

Envelope ID: 68929556

Status as of 10/5/2022 2:05 PM CST

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
Thomas C.Sanders		tcsanders76@yahoo.com	10/5/2022 2:03:37 PM	SENT
Wayne H. Paris	15462000	waynehparis@yahoo.com	10/5/2022 2:03:37 PM	SENT