

**EXHIBIT**  
**"THIRD ARTICLE BOB"**  
**(TEXT ONLY)**

- **THE WILD WEST**
- **LIT PRESS**
- **LIT LIST**
  - **CFPB**
  - **Debt Collector**
  - **Deed of Trust**
  - **Fake Documents**
  - **Foreclosures**
  - **Federal Law**
  - **Justice Seekers**
  - **Jurisdiction**
  - **Lawyers Misconduct**
  - **Mortgage Servicers**
  - **Texas**
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  - **Texas Courts**
    - **Texas Supreme Court**
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  - **Appellate Circuit**
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      - **CA5 Recent Opinions**
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      - **Data 2022: Random Assignments SDTX (Jan-Mar)**
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    - **Meet the Judges of the 5th Cir.**

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  - **Meet the Justices of the Supreme Court of Texas**
- **Texas Senators**
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  - **Criminals Thievin' Homes**
    - **Trackin' the Foreclosure Scam Squads in Texas**
    - **Bandit Lawyers Sal Momin and Kamelia Namazi**
    - **Brian Brewer**
    - **Christian Consultants of Texas**
    - **Jerry Hofrock of Capital Capitol**
    - **Mike Minuto, MTM Accelerated Holdings, LLC**
    - **Rogue Lawyer Erick DeLaRue**
    - **Rogue Lawyer James Minerve**
    - **Rogue Lawyer Mark Hopkins**
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    - **Rogue Lawyer Jason Leboeuf**
    - **Rogue Lawyer Robert C. Vilt**
    - **Rogue Lawyer James Rivera and Wife**
    - **Rogue Lawyer Stephen Casey**
    - **Sandra Forsythe**
  - **Big Law**
    - **BakerHostetler**
    - **Boies Schiller Flexner LLP**
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    - **Goodwin Law's Hall of Shame**
      - **Who is Catalina Azuero?**
      - **Who is Lawyer Alexis Susan Coll-Very?**
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  - **Outlaws In Robes**
    - **Outlaws In Robes (FL) and (GA)**
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  - **Is Texas Attorney General Ken Paxton a Criminal?**

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  - **Florida Bar**
  - **Texas Bar**
    - **Texas Bar Journal 2021**
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  - **Virginia State Bar**
- **MOVIES**
- **CRUSADERS**
  - **GUNSLINGERS**
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## Laws In Texas

- **THE WILD WEST**
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  - **Financial Crimes: High-Powered Lawyers and Federal Judges Collude to Silence Uninvited Intervenor**
  - **Financial Crimes: Millions in Attorney Fees Approved by Bent Federal Chief Judge for Not-So-Secret Legal Lover**
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  - **The Greatest Theft: Ocwen PHH Mortgage Premeditated Long-Term Scheme to Steal Citizens Homes**
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**Debt Collector** Bandit Lawyer Bob Kruckemeyer Switches Client Industries: From Air Fuel to Tax Scam Promoters

For each ERC issued to NAGRI from the IRS, NAGRI agreed to pay HPFS a flat fee equal to 7 percent of the total aggregate value of such ERC.

By **justicefortexas**

Posted on September 21, 2023

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### Comments

202354171 – HPFS INC vs. SAP TRANSPORTATION INC (Court 281, JUDGE CHRISTINE WEEMS) AUG 17, 2023 | REPUBLISHED BY LIT: SEP 29, 2023  
SEP 29, 2023

Above is the date LIT Last updated this article.

202364153 – HPFS, INC. vs. NAGRIDELIVERIES INC. (Court 333, JUDGE BRITTANYE MORRIS) Filed incorrectly and misleadingly as HOA lawsuit SEP 20, 2023 | REPUBLISHED BY LIT: SEP 21, 2023  
SEP 5 29, 2023

Above is the date LIT Last updated this article.

### Update

Bookmark for updates.

### Address of Tax Preparer (Katy, TX)

#### HCAD

#### Nagri Corps

**Federal Pay:** \$242,300 (Texas National Bank)

Bob's Client's Petition Qualifies as a "Beware of Scam Promotions and Aggressive Marketing" per IRS Notice

**See: "Fees based on a percentage of the refund amount of Employee Retention Credit claimed – you should always avoid a tax preparer basing their fee on the amount of the refund."**

**The Employee Retention Credit (ERC)** – sometimes called the Employee Retention Tax Credit or ERTC – is a refundable tax credit for businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic.

The requirements are different depending on the time period for which you claim the credit. The ERC is not available to individuals.

For more information see:

Employee Retention Credit Eligibility Checklist:

Help understanding this complex credit

IRS partners:

If you need a printable version of this chart to help constituents, clients or others see if they may be eligible for the ERC, see the Employee Retention Credit Eligibility

Checklist printable versionPDF.

The latest frequently asked questions (FAQs) for ERC

News Release:

To protect taxpayers from scams, IRS orders immediate stop to new Employee Retention Credit processing amid surge of questionable claims; concerns from tax pros, aggressive marketing to ineligible applicants highlight unacceptable risk to businesses and the tax system

Beware of ERC scam promotions

Employers should be wary of ERC advertisements that advise them to “apply” for money by claiming the ERC when they may not qualify.

As a reminder, anyone who improperly claims the credit has to pay it back and may owe penalties and interest.

The only way to claim the ERC is on a federal employment tax return.

The ads are all over radio, TV and social media. You may even get ads that look like official government letters, or texts, emails and phone calls advertising ERC eligibility.

Warning signs of aggressive ERC marketing

The Employee Retention Credit is a complex credit that requires careful review before applying, so be wary of:

Unsolicited ads, calls, emails or texts from someone you don't know.

Statements that the promoter or company can determine your ERC eligibility within minutes.

Large upfront fees to claim the credit.

Fees based on a percentage of the refund amount of Employee Retention Credit claimed – you should always avoid a tax preparer basing their fee on the amount of the refund.

Statements from the promoter that you qualify for the credit before any discussion about your tax situation.

Statements from the promoter urging you submit the claim because there is nothing to lose. In reality, those improperly receiving the credit could have to repay the credit – along with substantial interest and penalties.

These promoters may lie about eligibility requirements. In addition, those using these companies could be at risk of someone using the credit as a ploy to steal the taxpayer's identity or take a cut of the taxpayer's improperly claimed credit.

For details about ERC scams, see News Release IR-2023-105, IRS alerts businesses, tax-exempt groups of warning signs for misleading Employee Retention scams; simple steps can avoid improperly filing claims

Eligibility highlights

The credit is available to eligible employers that paid qualified wages to some or all



employees after March 12, 2020, and before January 1, 2022. Eligibility and credit amount vary depending on when the business impacts occurred.

The ERC is not available to individuals.

Generally, businesses and tax-exempt organizations that qualify are those that:

Were shut down by a government order due to the COVID-19 pandemic during 2020 or the first three calendar quarters of 2021, or  
Experienced the required decline in gross receipts during the eligibility periods during 2020 or the first three calendar quarters of 2021, or  
Qualified as a recovery startup business for the third or fourth quarters of 2021

Eligible employers must have paid qualified wages to claim the credit.

Eligible employers can claim the ERC on an original or adjusted employment tax return for a period within those dates.

For help with figuring out if you may be eligible to claim the ERC, see the [Employee Retention Credit Eligibility Checklist](#) and the [Frequently asked questions about the Employee Retention Credit](#).

For more information about eligibility and credit amounts, see the [Employee Retention Credit – 2020 vs 2021 Comparison Chart](#).

## Limitations

Certain limitations apply to the ERC.

For example, employers can't claim the ERC on wages that were reported as payroll costs for Paycheck Protection Program loan forgiveness.

Qualified wages for purposes of the ERC do not include payroll costs in connection with shuttered venue operators grants or restaurant revitalization grants.

Definitions of eligibility terms:

Notice 2021-20 Sections III.C. and III.D., Questions and Answers 10 through 22 – Suspension of operations due to orders from an appropriate governmental authority...

## Need help?

If you need help claiming the credit or correcting your tax return, see [tips for choosing a tax professional](#).

## How to claim

Eligible businesses that didn't claim the credit when they filed their original employment tax return can claim the credit by filing adjusted employment tax returns. For example, businesses that file quarterly employment tax returns can file Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund PDF, to claim the credit for prior 2020 and 2021 quarters.

## Reminder:

If you file Form 941-X to claim the Employee Retention Credit, you must reduce your deduction for wages by the amount of the credit for that same tax period. Therefore, you may need to amend your income tax return (for example, Forms 1040, 1065, 1120, etc.) to reflect that reduced deduction

## Penalty relief

Get information on penalty relief related to claims for the Employee Retention Credit.

## Report tax-related illegal activities

The IRS encourages people to report:

Tax-related, illegal activities relating to ERC claims

Individuals who promote improper and abusive tax schemes

Tax return preparers who deliberately prepare improper returns

To report tax-related illegal activities relating to ERC claims, take these steps:

Complete Form 14242, Report Suspected Abusive Tax Promotions or Preparers PDF

Include with your form any supporting materials

Provide your contact information: This is optional but will be helpful if we have questions and will let us acknowledge receipt of your referral.

Send your form and materials by fax or U.S. mail to the IRS Lead Development Center in the Office of Promoter Investigations

IRS Lead Development Center in the Office of Promoter Investigations

## Historical information

Congress passed legislation that modified the ERC after it was first enacted. If you need historical information about claiming an advance payment of the ERC in its first version, see Employee Retention Credit Frequently Asked Questions. These FAQs do not reflect the current status of the credit.

## New Jersey Tax Preparer Arrested for Fraudulently Seeking Over \$124 Million in COVID-19 Employment Tax Credits

A New Jersey tax preparer was arrested today on charges related to fraudulently seeking over \$124,000,000 from the IRS by filing over 1,000 tax returns falsely claiming COVID-19-related employment tax credits.

In response to the COVID-19 pandemic and its economic impact, Congress authorized an employee retention tax credit that a small business could use to reduce the employment tax it owed to the IRS, also known as the "employee retention credit" or ERC.

Congress also authorized the IRS to give a credit against employment taxes to reimburse businesses for the wages paid to employees who were on sick or family leave and could not work because of COVID-19.

This "paid sick and family leave credit" was equal to the wages the business paid the employees during the sick or family leave, also subject to a maximum amount.

According to court documents, from November 2020 to May 2023, Leon Haynes of Teaneck, New Jersey, allegedly repeatedly exploited a program created to help small businesses impacted by the COVID-19 pandemic.

Acting as a tax preparer, Haynes allegedly prepared and submitted approximately 1,387 false forms to the IRS claiming COVID-related tax credits on behalf of himself and clients.

The complaint further alleges that Haynes falsely told his clients that the government was giving out COVID-relief money for businesses and that they were eligible for the money simply because they had a business.

Allegedly, without consulting with his clients, Haynes then submitted forms to the IRS on behalf of their businesses that grossly overstated the number of employees and amount of wages paid. Haynes allegedly submitted similarly false forms for three of his own companies.

Based on these and other misrepresentations, Haynes' conduct allegedly sought approximately \$124,751,995 in tax refunds on behalf of his companies and numerous other businesses in his clients' names.

The IRS allegedly mailed Haynes multiple tax refund checks totaling \$1,007,966 for his own companies and allegedly disbursed a total of \$31.6 million in refunds to Haynes' clients and himself based on the false tax forms that Haynes submitted.

The complaint further alleges that Haynes charged many clients a fee of as much as 15% of the refund they received.

If convicted, Haynes faces a maximum penalty of three years in prison for each count of aiding and assisting in the preparation of a false return and 20 years in prison for mail fraud.

A federal district court judge will determine any sentence after considering the U.S. Sentencing Guidelines and other statutory factors.

Acting Deputy Assistant Attorney General Stuart M. Goldberg of the Justice Department's Tax Division and U.S. Attorney Philip R. Sellinger for the District of New Jersey made the announcement.

IRS-Criminal Investigation, Social Security Administration-Office of the Inspector General, and the U.S. Postal Inspection Service are investigating the case.

Trial Attorney Samuel B. Bean of the Justice Department's Tax Division and Assistant U.S. Attorneys Fatime Meka Cano of the District of New Jersey's Economic Crimes Unit are prosecuting the case.

A complaint/information is merely an allegation and all defendants are presumed

innocent until proven guilty beyond a reasonable doubt in a court of law.

Updated July 31, 2023

**Credit: DOJ**

The Fantasy Play: A Corrupt Lawyer, A Deutsche Banker and a Wayward Juror Walk Into a Federal Court in NY

The corrupt lawyer receives 15 years instead of the mandatory life sentence and the Deutsche Bag, errr, banker gets to walk...read on.

**Read more**

NY Non-Profits are Rife with Kickbacks, Cronyism and Criminal Theft. Who's Left to Save the People?

Perry stole from the people who trusted her and were desperate for assistance. NY courts slap her with probation for theft of millions.

**Read more**

Judge Werlein Jr Sentences Tax Preparer to 9 years Jail but No Mention of the 3 Money Laundering Law Firms Who Aided and Abetted in Criminal Fraud

The jury heard that Fields fraudulently obtained \$3,097,974.19 in tax refunds from the IRS and kept approximately \$1,302,271.75 for himself.

**Read more**

**No Bull. Just Real News and Facts.**

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**Help Make a Difference**

Bandit Lawyer Bob Kruckemeyer Switches Client Industries: From Air Fuel to Tax Scam Promoters

Related Items:**2264 South Ww White Road San Antonio TX 78222, 3514 BANKS RUN LN KATY TX 77449, ara united llc, ashraf nagri, Assistant U.S. Attorneys Fatime Meka Cano of the District of New Jersey's Economic Crimes Unit, azhar khan, Beware of ERC scam promotions, capital clowns llc, Court 281, COVID-19, COVID-19 pandemic, department of injustice, DOJ, ERC, ERC Tax Scam, erc tax scam promoters, Fees based on a percentage of the refund amount of Employee Retention Credit, freight trucking, HPFS INC vs. SAP TRANSPORTATION INC, HPFS INC., inland revenue services, irs, irs.gov, JUDGE CHRISTINE WEEMS, justice.gov, katy tax preparers, katy texas, Leon Haynes of Teaneck, nagri logistic inc, NAGRIDELIVERIES INC., new jersey, New Jersey tax preparer, paycheck protection program loans, ppp, Small Business Administration (SBA), tax returns falsely claiming COVID-19-related employment tax credits, texas national bank, Trial Attorney Samuel B. Bean of the Justice Department's Tax Division, Warning signs of aggressive ERC marketing, you should always avoid a tax preparer basing their fee on the amount of the refund**

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- **Anti-Consumer Watchdog CFPB Snags Kickback Scheme by Freedom Mortgage**
- **Denied Rights? Homeowner Barred from Viewing Own PHH Loan File But US Gov Can Demand Direct Access**

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**Troubled Houston Lawyer Bill Ramey as Counsel for Wife Kelly Ramey Vexatiously Sue JPMorgan Chase**

**Bandit Foreclosure Defense Lawyer Clay Vilt's Before Judge Palmer for Katy Homeowners Lance and Lulu**

**Laws In Texas first started as an independent investigative blog about the Financial Crisis and how the Banks and Government are colluding against the citizens and homeowners of the State of Texas, relying upon a system of #FakeDocs and post-crisis legal precedents, specially created by the Court of Appeals for the Fifth Circuit to foreclose on homeowners around this great State. We are not lawyers. We do not offer legal advice. That stated, LIT's Blog has grown tremendously during the three or so years it has been operating and our reach is now nationwide as we expand via our micro-blogs in various states. Join us as we strive to bring back justice and honor to our Judiciary and Government employees, paid for by Citizens.**

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