

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

FRANCES CARLSON,

Plaintiff,

Case No.8:10-cv-00900-SCB-TGW

v.

UNITED STATES OF AMERICA

Defendant.

_____ /

VERDICT FORM

Do you find by a preponderance of the evidence:

1. Landings of Sarasota County, Inc. — Tax Year 2004

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2004 Form 1120 for Landings of Sarasota County, Inc.?

Answer Yes or No

_____ yes _____

If you answered "Yes," then answer b. If you answered "No," go to question 2.

- b. That Frances Carlson knew that the 2004 Form 1120 for Landings of Sarasota County, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

_____ yes _____

2. Landings of Sarasota County, Inc. — Tax Year 2005

That Frances Carlson knew that the 2005 Form 1120 for Landings of Sarasota County, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

3. Citrus Land & Development Co. — Tax Year 2004

That Frances Carlson knew that the 2004 Form 1120 for Citrus Land & Development Co., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

4. Citrus Land & Development Co. — Tax Year 2005

That Frances Carlson knew that the 2005 Form 1120 for Citrus Land & Development Co., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

5. Claude John Mason, MD, MBA, P.A. — Tax Year 2003

That Frances Carlson knew that the 2003 Form 1120 for Claude John Mason, MD, MBA, P.A., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

6. Ferretti's, Inc. — Tax Year 2002

That Frances Carlson knew that the 2002 Form 1120 for Ferretti's, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

7. Ferretti's, Inc. — Tax Year 2003

That Frances Carlson knew that the 2003 Form 1120 for Ferretti's, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

8. Physical America Medical Consulting, Inc. — Tax Year 2003

That Frances Carlson knew that the 2003 Form 1120 for Physical America Medical Consulting, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

9. Physical America Medical Consulting, Inc. — Tax Year 2004

That Frances Carlson knew that the 2004 Form 1120 for Physical America Medical Consulting, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

10. Southern Crane and Dragline Service, Inc. — Tax Year 2004

That Frances Carlson knew that the 2004 Form 1120 for Southern Crane and Dragline Service, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

11. Southern Crane and Dragline Service, Inc. — Tax Year 2005

That Frances Carlson knew that the 2005 Form 1120 for Southern Crane and Dragline Service, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

12. Southern Crane and Dragline Service, Inc. — Tax Year 2006

a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2006 Form 1120 for Southern Crane and Dragline Service, Inc.?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 13.

b. That Frances Carlson knew that the 2006 Form 1120 for Southern Crane and Dragline Service, Inc., if used, would result in the understatement of that corporation's tax liability?

Answer Yes or No

yes

13. Robert and Sherry Edwards — Tax Year 2006

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2006 Form 1040 for Robert and Sherry Edwards?

Answer Yes or No yes

If you answered "Yes," then answer b. If you answered "No," go to question 14.

- b. That Frances Carlson knew that the 2006 Form 1040 for Robert and Sherry Edwards, if used, would result in the understatement of Robert and Sherry Edwards' tax liability?

Answer Yes or No yes

14. Dain and Kasie Carlson — Tax Year 2004

That Frances Carlson knew that either the 2004 Form 1065 for Reidar's Retreat, LLC, or the 2004 Form 1040 for Dain and Kasie Carlson, if used, would result in the understatement of Dain and Kasie Carlson's tax liability?

Answer Yes or No yes

15. Gary Coffin and Patricia Armstrong — Tax Year 2004

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2004 Form 1040 for Gary Coffin and Patricia Armstrong?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 16.

- b. That Frances Carlson knew that the 2004 Form 1040 for Gary Coffin and Patricia Armstrong, if used, would result in the understatement of Gary Coffin and Patricia Armstrong's tax liability?

Answer Yes or No

yes

16. Gary Coffin and Patricia Armstrong — Tax Year 2005

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2005 Form 1040 for Gary Coffin and Patricia Armstrong?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 17.

- b. That Frances Carlson knew that the 2005 Form 1040 for Gary Coffin and Patricia Armstrong, if used, would result in the understatement of Gary Coffin and Patricia Armstrong's tax liability?

Answer Yes or No

yes

17. Albert and Janice Cox — Tax Year 2006

That Frances Carlson knew that the 2006 Form 1120S for Global Services of Southwest Florida, Inc., if used, would result in the understatement of Albert and Janice Cox's tax liability?

Answer Yes or No

yes

18. Timothy Drabick — Tax Year 2004

That Frances Carlson knew that the 2004 Form 1120S for TCORP, Inc., if used, would result in the understatement of Timothy Drabick's tax liability?

Answer Yes or No

yes

19. Timothy Drabick — Tax Year 2005

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2005 Form 1120S for TCORP, Inc.?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 20.

- b. That Frances Carlson knew that the 2005 Form 1120S for TCORP, Inc., if used, would result in the understatement of Timothy Drabick's tax liability?

Answer Yes or No

yes

20. Steven and Debra Gray — Tax Year 2004

That Frances Carlson knew that the 2004 Form 1040 for Steven and Debra Gray, if used, would result in the understatement of Steven and Debra Gray's tax liability?

Answer Yes or No

yes

21. Steven and Debra Gray — Tax Year 2005

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of either the 2005 Form 1040 for Steven and Debra Gray or the 2005 Form 1065 for Bayshore Road, LLC?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 22.

- b. That Frances Carlson knew that the 2005 tax form she prepared (as described in question 21a above), if used, would result in the understatement of Steven and Debra Gray's tax liability?

Answer Yes or No

yes

22. Peter and Kathleen Kaufman — Tax Year 2003

That Frances Carlson knew that either the 2003 Form 1065 for Miss B'Havin Yacht Rentals, LLC, or the 2003 Form 1120S for Peter J. Kaufman DMD, PA, if used, would result in the understatement of Peter and Kathleen Kaufman's tax liability?

Answer Yes or No

yes

23. Peter and Kathleen Kaufman — Tax Year 2004

That Frances Carlson knew that either the 2004 Form 1065 for Miss B'Havin Yacht Rentals, LLC, or the 2004 Form 1120S for Peter J. Kaufman DMD, PA, if used, would result in the understatement of Peter and Kathleen Kaufman's tax liability?

Answer Yes or No

yes

24. David and Michelle Majercin — Tax Year 2005

a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of the 2005 Form 1040 for David and Michelle Majercin ?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 25.

b. That Frances Carlson knew that the 2005 Form 1040 for David and Michelle Majercin, if used, would result in the understatement of David and Michelle Majercin's tax liability?

Answer Yes or No

yes

25. John E. Mengelberg — Tax Year 2004

That Frances Carlson knew that the 2004 Form 1120S for The Art of Dentistry, Corp., if used, would result in the understatement of John E. Mengelberg's tax liability?

Answer Yes or No

yes

26. Daniel and Pamela Redgate — Tax Year 2004

- a. That Frances Carlson aided or assisted in, procured, or advised with respect to, the preparation or presentation of either the 2004 Form 1120S for Redgate Technical Solutions, Inc., or the 2004 Form 1040 for Daniel and Pamela Redgate?

Answer Yes or No

yes

If you answered "Yes," then answer b. If you answered "No," go to question 27.

- b. That Frances Carlson knew that the 2004 tax form she prepared (as described in question 26a above), if used, would result in the understatement of Daniel and Pamela Redgate's tax liability?

Answer Yes or No

yes

27. Raymond Weekes — Tax Year 2006

That Frances Carlson knew that the 2006 Form 1040 for Raymond Weekes, if used, would result in the understatement of Raymond Weekes's tax liability?

Answer Yes or No

yes

EXECUTION OF VERDICT FORM

The Foreperson shall sign and date the verdict form, and such signature shall mean that the verdict of the jury was unanimous.

DATED this 2nd day February, 2012

Bradley R. Hivella
FOREPERSON