

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

RAYMOND ANKNER, CJA AND
ASSOCIATES, INC., RMC
PROPERTY & CASUALTY, LTD.,
and RMC CONSULTANTS, LTD.,

Plaintiffs,

v.

Case No: 2:21-cv-330-JES-NPM

UNITED STATES OF AMERICA,

Defendant.

CJA AND ASSOCIATES, INC.,

Plaintiff,

v.

Case No: 2:21-cv-331-JES-NPM

UNITED STATES OF AMERICA,

Defendant.

RMC PROPERTY & CASUALTY,
LTD.,

Plaintiff,

v.

Case No: 2:21-cv-333-JES-NPM

UNITED STATES OF AMERICA,

Defendant.

RMC CONSULTANTS, LTD.,

Plaintiff,

v.

Case No: 2:21-cv-334-JES-NPM

UNITED STATES OF AMERICA,

Defendant.

JURY VERDICT FORM

WE THE JURY FIND:

1. Raymond Ankner

(a) The United States proved by a preponderance of the evidence each element of Internal Revenue Code Section 6700 as to Raymond Ankner for the following tax years:

2014: Yes _____ or No _____

2015: Yes _____ or No _____

If you answered YES to a particular tax year, proceed to answer question 1(b) as to that tax year. If you answered NO to a particular tax year, leave that tax year blank in questions 1(b) and 1(c) and proceed to question 2(a).

(b) Raymond Ankner proved by a preponderance of the evidence that his penalty liability is less than:

\$51,995.50 for the 2014 tax year:

Yes _____ or No _____

\$61,723.53 for the 2015 tax year:

Yes _____ or No _____

If you answered YES to a particular tax year, proceed to question 1(c) as to that tax year. If you answered NO to a particular tax year, leave that tax year blank in question 1(c) and proceed to question 2(a).

(c) Enter the amount of penalties for which Raymond Ankner is liable for each tax year:

2014: \$ _____

2015: \$ _____

Proceed to question 2(a).

2. CJA & Associates, Inc.

(a) The United States proved by a preponderance of the evidence each element of Internal Revenue Code Section 6700 as to CJA & Associates, Inc. for the following tax years:

2010: Yes _____ or No ✓ _____

2011: Yes _____ or No ✓ _____

2012: Yes _____ or No ✓ _____

2014: Yes _____ or No ✓ _____

2015: Yes _____ or No ✓ _____

2016: Yes _____ or No ✓ _____

If you answered YES to a particular tax year, proceed to question 2(b) as to that tax year. If you answered NO to a particular tax year, leave that tax year blank in questions 2(b) and 2(c) and proceed to question 3(a).

(b) CJA & Associates, Inc. proved by a preponderance of the evidence that its penalty liability is less than:

\$155,787.50 for the 2010 tax year:

Yes _____ or No _____

\$391,042.90 for the 2011 tax year:

Yes _____ or No _____

\$147,171.72 for the 2012 tax year:

Yes _____ or No _____

\$13,617.32 for the 2014 tax year:

Yes _____ or No _____

\$53,756.14 for the 2015 tax year:

Yes _____ or No _____

\$54,322.30 for the 2016 tax year:

Yes _____ or No _____

If you answered YES to a particular tax year, proceed to answer question 2(c) as to that tax year. If you answered NO to a particular tax year, leave that tax year blank in question 2(c) and proceed to question 3(a).

(c) Enter the amount of penalties for which CJA & Associates, Inc. is liable:

2010: \$ _____

2011: \$ _____

2012: \$ _____

2014: \$ _____

2015: \$ _____

2016: \$ _____

Proceed to question 3(a).

3. RMC Property & Casualty, Ltd.

(a) The United States proved by a preponderance of the evidence each element of Internal Revenue Code Section 6700 as to RMC Property & Casualty, Ltd. for the following tax years:

2010: Yes _____ or No _____

2011: Yes _____ or No _____

2012: Yes _____ or No _____

2013: Yes _____ or No _____

2014: Yes _____ or No _____

2015: Yes _____ or No _____

2016: Yes _____ or No _____

Proceed to question 4(a).

4. RMC Consultants, Ltd.

(a) The United States proved by a preponderance of the evidence each element of Internal Revenue Code Section 6700 as to RMC Consultants, Ltd. for the following tax years:

2011: Yes _____ or No _____

2012: Yes _____ or No ✓ _____

2013: Yes _____ or No ✓ _____

2014: Yes _____ or No ✓ _____

2015: Yes _____ or No ✓ _____

2016: Yes _____ or No ✓ _____

You have finished your deliberations. Please sign and date the document below and return the form to the Court.

SO SAY WE ALL.

April 4, 2024
DATE



JURY FOREPERSON