

APPLICATION FOR NOMINATION TO THE VOLUSIA COUNTY COURT

Instructions: Respond fully to the questions asked below. Please make all efforts to include your full answer to each question in this document. You may attach additional pages, as necessary, however it is discouraged. In addition to the application, you must provide a recent color photograph to help identify yourself.

Full Name: Neal A. Coffman **Social Security No.:** _____

Florida Bar No.: 551856 **Date Admitted to Practice in Florida:** 5/4/2002

1. Please state your current employer and title, including any professional position and any public or judicial office you hold, your business address and telephone number.

Seventh Judicial Circuit Court

Child Support Enforcement Hearing Officer

125 E. Orange Ave Ste. 204

Daytona Beach, FL 32114

(386) 248-8138

2. Please state your current residential address, including city, county, and zip code. Indicate how long you have resided at this location and how long you have lived in Florida. Additionally, please provide a telephone number where you can be reached (preferably a cell phone number), and your preferred email address.

Daytona Beach, Volusia County, FL 32118

I have resided at this location since 2006. I have lived in Florida full-time since 2004.

(cell phone)

ncoffman@circuit7.org

3. State your birthdate and place of birth.

_____ ; Atlanta, Georgia

4. Are you a registered voter in Florida (Y/N)?

Yes

5. Please list all courts (including state bar admissions) and administrative bodies having special admissions requirements to which you have ever been admitted to practice, giving the dates of admission, and if applicable, state whether you have ever been suspended or resigned. Please explain the reason for any lapse in membership.

The Florida Bar, Member in Good Standing from 5/4/2002 to Present

The State Bar of Michigan, Member in Good Standing from 11/21/2001 to Present

6. Have you ever been known by any aliases? If so, please indicate and when you were known by such alias.

No

EDUCATION:

7. List in reverse chronological order each secondary school, college, university, law school or any other institution of higher education attended and indicate for each the dates of attendance, whether a degree was received, the date the degree was received, class standing, and graduating GPA (if your class standing or graduating GPA is unknown, please request the same from such school).

School: Wayne State University Law School

Dates of Attendance: 08/1998-05/2001

Class Standing: 34-38 of 266

Graduating GPA: 3.41

Degree Received: Juris Doctor

Date Degree Received: 05/13/2001 (Cum Laude)

School: University of Michigan – Dearborn

Dates of Attendance: 09/1992-12/1997

Class Standing: 91 of 357

Graduating GPA: 3.40

Degree Received: Bachelor of Business Administration

Date Degree Received: 12/17/1997 (With Distinction)

8. List and describe any organizations, clubs, fraternities or sororities, and extracurricular activities you engaged in during your higher education. For each, list any positions or titles you held and the dates of participation.

Organization: The Federalist Society (Wayne State Law School Chapter)
Position: Member
Dates of Participation: 08/1999-05/2001

EMPLOYMENT:

9. List in reverse chronological order all full-time jobs or employment (including internships and clerkships) you have held since the age of 21. Include the name and address of the employer, job title(s) and dates of employment. For non-legal employment, please briefly describe the position and provide a business address and telephone number.

Position: Child Support Enforcement Hearing Officer
Employer: Seventh Judicial Circuit Court
Address: 125 E Orange Ave. Ste 204
Daytona Beach, FL 32114
Dates: 11/2008-Present

Position: Circuit Senior Attorney (Litigation Trial Attorney/Civil Prosecutor)
Employer: State of Florida, Department of Children and Families
Address: 210 N Palmetto Ave. Ste 412
Daytona Beach, FL 32114
Dates: 05/2005-11/2008

Position: Private Attorney
Employer: Neal A. Coffman, Attorney At Law
Address: 3855 S. Atlantic Ave.
Daytona Beach, FL 32118
and

24107 Gleneyrie Dr.
Southfield, MI 48034

Dates: 11/2001-05/2005

Position: Legal Assistant / Acting Assistant Attorney General
Michigan Department of Attorney General
1025 E Forest Ave. Ste 438
Detroit, MI 48207

Dates: 09/1999-09/2001

- 10.** Describe the general nature of your current practice including any certifications which you possess; additionally, if your practice is substantially different from your prior practice or if you are not now practicing law, give details of prior practice. Describe your typical clients or former clients and the problems for which they sought your services.

Prior to becoming a Child Support Enforcement Hearing Officer, I practiced law in Michigan and Florida, first as a private attorney, and later as senior litigation trial attorney for the State of Florida Department of Children and Families. Prior to receiving bar exam results, I was able to practice under special court rule in Michigan as an Acting Assistant Attorney General, in the area of child protection law, and also performed numerous duties to assist the attorneys there, including research, appeals, and service as the Law Enforcement Information Network Terminal Agency Coordinator (NCIC/FBI computer). As a private attorney, I handled primarily family law, real estate law, and civil litigation matters. After becoming employed with the State of Florida, I prosecuted civil child abuse and neglect cases, which drew on my prior experience from the Michigan Department of Attorney General. These cases involved the protection of children, and the litigation process designed to keep families together. In some cases, it also involved termination of parental rights trials in order to be able to free children for adoption, if the parents of those children did not address the issues which brought the children into care. This was rewarding work, as I was able to help achieve permanency for children who had been abused, abandoned or neglected, and help to facilitate their placement into loving homes.

- 11.** What percentage of your appearance in court in the last five years or in the last five years of practice (include the dates) was:

My last 5 years of practice before being appointed as a Hearing Officer were November 2003- November 2008.

Court		Area of Practice	
Federal Appellate	_____ %	Civil	_____ 5 %
Federal Trial	_____ %	Criminal	_____ %
Federal Other	_____ %	Family	_____ 95 %
State Appellate	_____ 2 %	Probate	_____ %
State Trial	_____ 98 %	Other	_____ %
State Administrative	_____ %		
State Other	_____ %		
TOTAL	_____ 100 %	TOTAL	_____ 100 %

If your appearance in court the last five years is substantially different from your prior practice, please provide a brief explanation:

Since November of 2008 I have worked as a Child Support Enforcement Hearing Officer for the Seventh Judicial Circuit Court in a quasi-judicial capacity. As such, I have not participated in any cases as counsel during this time.

12. In your lifetime, how many (number) of the cases that you tried to verdict, judgment, or final decision were:

Jury? _____ Non-jury? 40 (as an attorney); 30,000+ (approx. - Hearing Officer)
 Arbitration? _____ Administrative Bodies? _____
 Appellate? _____

13. Please list every case that you have argued (or substantially participated) in front of the United States Supreme Court, a United States Circuit Court, the Florida Supreme Court, or a Florida District Court of Appeal, providing the case name, jurisdiction, case number, date of argument, and the name(s), e-mail address(es), and telephone number(s) for opposing appellate counsel. If there is a published opinion, please also include that citation.

N/A

14. Within the last ten years, have you ever been formally reprimanded, sanctioned, demoted, disciplined, placed on probation, suspended, or terminated by an employer or tribunal before which you have appeared? If so, please state the circumstances under which such action was taken, the date(s) such action was taken, the name(s) of any persons who took such action, and

the background and resolution of such action.

No

15. In the last ten years, have you failed to meet any deadline imposed by court order or received notice that you have not complied with substantive requirements of any business or contractual arrangement? If so, please explain full.

No

16. For your last six cases, which were tried to verdict or handled on appeal, either before a jury, judge, appellate panel, arbitration panel or any other administrative hearing officer, list the names, e-mail addresses, and telephone numbers of the trial/appellate counsel on all sides and court case numbers (include appellate cases). *This question is optional for sitting judges who have served five years or more.*

2006 – 31974 CJCI, TPR (Termination of Parental Rights)

Attorney for Mother: Jonathan Glugover, Esq.; jon@glawandmediation.com; (386) 226-9810

Attorney for Father: Clyde Shoemake, Esq.; boshoe1@aol.com; (386) 212-8569

Attorney for Guardian Ad Litem Program: Alero Afejuku, Esq.; aleroal2@hotmail.com; (386) 682-8496

2007-31346 CJCI, TPR

Attorney for Mother: Russell Armstrong, Esq.; rf_armstrong@yahoo.com; (386) 677-9156

Attorney for Father: William Gambert, Esq.; wsrjg@aol.com; (386) 257-9873

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov; (386) 235-2289

2006-31924 CJCI, TPR

Attorney for Mother: Diane Fowler, Esq.; theladyjustice@ymail.com; (386) 566-7191

Attorney for Father: Not Represented

Attorney for Guardian Ad Litem Program: Ann Lieb, Esq.; ann@gotaplanlaw.com; (386) 222-3793

2006-32549 CJCI, TPR

Attorney for Mother: Diane Fowler, Esq; theladyjustice@ymail.com; (386) 566-7191

Attorney for Father: Father Deceased

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov; (386) 235-2289

2005-31227 CJCI, TPR

Attorney for Mother: Carol Kelley, Esq.; bcbutte@aol.com; (386) 314-3059

Attorney for Father: Jonathan Glugover, Esq.; jon@glawandmediation.com; (386) 226-9810

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov; (386) 235-2289

2006-31414 CJCI, TPR

Attorney for Mother: Clyde Shoemake, Esq.; boshoe1@aol.com; (386) 212-8569

Attorney for Father: Father Unknown

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov; (386) 235-2289

17. For your last six cases, which were either settled in mediation or settled without mediation or trial, list the names and telephone numbers of trial counsel on all sides and court case numbers (include appellate cases). *This question is optional for sitting judges who have served five years or more.*

2008-31433 CJCI

Attorney for Mother: William Gambert, Esq.; wsrjg@aol.com; (386) 257-9873

Attorney for Father: Pamela Catalone (Stern), Esq.; catzlaw@icloud.com; (386) 864-2223

Attorney for Guardian Ad Litem Program: Ann Lieb, Esq.; ann@gotaplanlaw.com; (386) 222-3793

2008-31159 CJCI

Attorney for Mother: Pamela Catalone, Esq; catzlaw@icloud.com; (386) 864-2223

Attorney for Father: Not Represented

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov;
(386) 235-2289

2008-31408 CJCI

Attorney for Mother: Pamela Catalone (Stern), Esq.; catzlaw@icloud.com; (386) 864-2223

Attorney for Father: Carol Kelley, Esq.; bcbutte@aol.com; (386) 314-3059

2005-31523 CJCI

Attorney for Mother: Jonathon Glugover, Esq.; jon@glawandmediation.com; (386) 226-9810

Attorney for Father: Ann Rogers, Esq.; imannrog@aol.com; (386) 672-4014

Attorney for Intervenor: Phillip Bonamo, Esq.; pbonamo@ricelawflorida.com; (386) 257-1222

Attorney for Guardian Ad Litem Program: Ann Lieb, Esq.; ann@gotaplanlaw.com; (386) 222-3793

2008-30786 CJCI

Attorney for Mother: Russell Armstrong, Esq.; rf_armstrong@yahoo.com; (386) 677-9156

Attorney for Father: Eddie Bell, Esq.; ejbell49@gmail.com; (386) 682-0876

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov;
(386) 235-2289

2008-30093 CJCI

Attorney for Mother: Jonathon Glugover, Esq.; jon@glawandmediation.com; (386) 226-9810

Attorney for Father: William Gambert, Esq.; wsrjg@aol.com; (386) 257-9873

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.; Donald.frenette@gal.fl.gov;
(386) 235-2289

18. During the last five years, on average, how many times per month have you appeared in Court or at administrative hearings? If during any period you have appeared in court with greater frequency than during the last five years, indicate the period during which you appeared with greater frequency and succinctly explain.

40 times per month (prior to my appointment as a Hearing Officer, while working as a litigation senior trial attorney/civil prosecutor for the State of Florida Department of Children and Families between 2005 and 2008).

Since being appointed as a hearing officer in 2008, I have conducted approximately 200-350 hearings per month, each month. Prior to the pandemic, those hearings were all conducted in a courtroom. During the pandemic, the court switched to a Zoom format, and hearings were conducted via Zoom for nearly two years. Court is now again conducted in the courtroom, in a hybrid system, whereby parties appear in person, or via Zoom..

19. If Questions 16, 17, and 18 do not apply to your practice, please list your last six major transactions or other legal matters that were resolved, listing the names, e-mail addresses, and telephone numbers of the other party counsel.

N/A

20. During the last five years, if your practice was greater than 50% personal injury, workers' compensation or professional malpractice, what percentage of your work was in representation of plaintiffs or defendants?

N/A

21. List and describe the five most significant cases which you personally litigated giving the case style, number, court and judge, the date of the case, the names, e-mail addresses, and telephone numbers of the other attorneys involved, and citation to reported decisions, if any. Identify your client and describe the nature of your participation in the case and the reason you believe it to be significant.

In the interest of [confidential], a minor child. 2007-31346 CJCI.

Client: State of Florida

This case was significant in that it involved a little girl whose mother was a prostitute, and who was being exposed to that environment, and to her mother's customers, on a daily basis. My role in the case was as DCF counsel/prosecutor, and through the Termination of Parental Rights Process, the child was freed for adoption, so that she could have a permanent and stable home, away from the dangers that she faced on a daily basis from her mother's customers.

Court: Seventh Judicial Circuit Court

Judge: Hon. Margaret W. Hudson

This case went to TPR Disposition hearing to final judgment on August 11, 2008.

Attorney for Mother: Russell Armstrong, Esq.; rf_armstrong@yahoo.com; (386) 677-9156

Attorney for Father: William Gambert, Esq.; wstrjg@aol.com; (386) 257-9873

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.;
Donald.frenette@gal.fl.gov; (386) 235-2289

In the interest of [confidential], a minor child. 2003-31284 CJCI.

Client: State of Florida

This case was significant in that a little boy was regularly witnessing his mother being beaten by a domestic violence perpetrator. The mother was provided with many, many opportunities to get free of the violence, but did not, and admitted that the child was usually present to watch her being beaten. The child identified the domestic violence perpetrator to law enforcement after the perpetrator, who had threatened and verbally assaulted the child, sent the child's mother to the emergency room. The mother still wished to reunite with the perpetrator. After a long process, where the mother was provided every opportunity to break the cycle of violence, the child was freed for adoption and placed in a safe and stable home environment, for the first time in his life. My role was as DCF counsel/prosecutor.

Court: Seventh Judicial Circuit Court

Judge: Hon. Margaret W. Hudson

This case went to TPR Disposition hearing to final judgment on February 12, 2008.

Attorney for mother: Carol Kelley, Esq.; bcbutte@aol.com; (386) 314-3059

Attorney for Father: Eddie Bell, Esq.; ejbell49@gmail.com; (386) 682-0876

Attorney for Guardian Ad Litem Program: Julia Soerpeboel, Esq.; soerpebj@bellsouth.net; 114745219926 (now in Norway).

In the interest of [confidential], a minor child. 2005-33554 CJCI

Client: State of Florida

This case was significant in that it was one of the first successful applications of the Florida Putative Father Registry in a Dependency context in Volusia County. The facts of the case involved a young child, with a drug addicted mother, who was given an opportunity to comply with a case plan, and failed. As DCF counsel/prosecutor, I pursued the Termination of Parental Rights process, and freed the child for eventual adoption. The interesting part of this case is that the mother had named a father, who never came forward, and had never registered with the Florida Putative Father Registry, or otherwise

established parental rights. Using this new tool that was provided by the Florida Statutes (and providing all required service and notice to the named prospective father), the child was able to be provided with permanency and a stable home without the need to terminate the father's rights, since under the law, he did not have such rights.

Court: Seventh Judicial Circuit Court

Judge: Hon. Frank Marriot

This case went to TPR Disposition Hearing to final judgment on May 16, 2007.

Attorney for mother: Eddie Bell, Esq.; ejbell49@gmail.com; (386) 682-0876

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.;
Donald.frenette@gal.fl.gov; (386) 235-2289

In the interest of [confidential], a minor child. 2005-31227 CJCI

Client: State of Florida

This case is significant in that it involved a minor child who witnessed a sibling being sexually abused by a family member on a regular basis. The Department was able to get the child out of the home before the child was herself sexually abused. My role in this case was as DCF counsel/prosecutor. The mother, who was also on drugs, was provided an opportunity to complete a case plan, and eventually stopped communicating with the case manager and failed to take the steps necessary to provide a safe and stable home for the child. This case was particularly significant for me, as the child herself expressed that she wanted to be adopted by her current caregiver, and through the Termination of Parental Rights Process, we were able to make that happen.

Court: Seventh Judicial Circuit Court

Judge: Hon. Margaret W. Hudson

This case went to TPR Disposition hearing to final judgment on January 2, 2008.

Attorney for mother: Carol Kelley, Esq.; bcbutte@aol.com; (386) 314-3059

Attorney for father: Jonathon Glugover, Esq.; jon@glawandmediation.com; (386) 226-9810

Attorney for Guardian Ad Litem Program: Donald Frenette, Esq.;
Donald.frenette@gal.fl.gov; (386) 235-2289

In the interest of [confidential] and [confidential, sibling], minor children. 2005-32517 CJCI.

Client: State of Florida

This case is significant in that it involved two minor children who had different fathers, and were in a situation where both of the parents with which the two children were living were strung out on crack cocaine. All parents were provided an opportunity to get off of drugs, and provide a home for the children, but no parent did so, and one even left the jurisdiction. The other father showed no interest in his child. Due to the different fathers, it was necessary to pursue Termination of Parental Rights separately as to each child, but permanency for both of the children was achieved. My role was as DCF counsel/prosecutor.

Court: Seventh Judicial Circuit Court

Judge: Hon. Frank Marriott (as to confidential); Hon. Margaret W. Hudson (as to confidential, sibling)

This case went to TPR Disposition hearings to final judgments as to [confidential] and [confidential, sibling] on March 12, 2007 and August 16, 2008, respectively.

Attorney for mother: Eddie Bell, Esq.; ejbell49@gmail.com; (386)682-0876

Attorney for father (as to [confidential]): Diane Fowler, Esq.; theladyjustice@ymail.com; (386) 566-7191

Attorney for father (as to [confidential, sibling]): Jonathon Glugover, Esq.; jon@glawandmediation.com; (386) 226-9810

Attorney for Guardian Ad Litem Program: Ann Drobot, Esq.; adcapel@yahoo.com; (504) 616-3432

22. Attach at least two, but no more than three, examples of legal writing which you personally wrote. If you have not personally written any legal documents recently, you may attach a writing sample for which you had substantial responsibility. Please describe your degree of involvement in preparing the writing you attached.

See Appendix A. Both writings were prepared by me as recommended orders to a circuit judge, which were subsequently entered as orders of the court.

PRIOR JUDICIAL EXPERIENCE OR PUBLIC OFFICE

23. Have you ever held judicial office or been a candidate for judicial office? If so, state the court(s) involved, the dates of service or dates of candidacy, and any election results.

No, other than my service as a quasi-judicial officer since 2008.

24. If you have previously submitted a questionnaire or application to this or any other judicial nominating commission, please give the name(s) of the commission, the approximate date(s) of each submission, and indicate if your name was certified to the Governor's Office for consideration.

7th Circuit Judicial Nominating Commission: February and September of 2010; April, May and September of 2011; July of 2012; November of 2013; April and August of 2014; September of 2015; January of 2016; August, November and December of 2017; October 2021. My name has not yet been certified to the governor.

25. List any prior quasi-judicial service, including the agency or entity, dates of service, position(s) held, and a brief description of the issues you heard.

I am currently employed as a Child Support Enforcement Hearing Officer (quasi-judicial officer) with the Seventh Judicial Circuit Court, and was appointed to this position in 2008. As a Child Support Enforcement Hearing Officer, I hear matters of child support and related family law issues, including establishment of support, modification of support, uncontested paternity proceedings, and contempt of court for willful failure to pay child support. The position involves the management of a complex large docket, where most of the cases involve at least one, and often two, pro se litigants. This includes conducting hearings to recommended final judgment, findings of contempt, evidence of ability to pay and willful intent, as well as sentencing. Following a hearing on these matters, I report and recommend orders to a circuit judge, who reviews and enters the orders. Prior to the pandemic, these hearings were conducted exclusively in a courtroom. During the beginning stages of the pandemic, I conducted the hearings primarily via Zoom. The hearings are now again conducted in a courtroom, but in a hybrid manner, where litigants may appear in person or via Zoom, for many cases. As a result, I have extensive experience conducting hearings, weighing evidence, and taking testimony both in person and virtually.

While not strictly speaking quasi-judicial service, I have also volunteered as a "Teen Court Judge" where the items heard include issues related to criminal cases involving troubled teens who have committed a crime which would normally place them in the Juvenile Justice System, but who are offered a second chance in the Teen Court system. Charges range from misdemeanors to felonies, and are heard in the "Teen Court", which is a type of diversion program, rather than the regular juvenile criminal process. Guilt is not an issue in the Teen Court Program, but teens are "tried" by a jury of their peers. Teens are then "sentenced" by the "Teen Court Judge" after a recommendation is rendered by the jury, to various corrective activities including community service, essays, etc. Through this process, the teens are offered a second chance to learn from the experience without obtaining a criminal record which would follow them throughout their lives.

26. If you have prior judicial or quasi-judicial experience, please list the following information:

(i) the names, phone numbers and addresses of six attorneys who appeared before you on matters of substance;

Armistead W. Ellis, Jr., Esq., PO Box 127, Daytona Beach, FL 32115, phone (386) 255-2433

Carine Mitz, Esq., 327 The Capitol, 402 S Monroe St., Tallahassee, FL 32399-6526, phone (850) 717-5770 x15668

W. Scott Meyer, Esq., 10 Vining Court, Ormond Beach, FL 32176, phone (386) 677-3933

Hon. D. Melissa Distler, Flagler County Judge, 1769 E. Moody Blvd. Bldg. #1, Bunnell, FL 32110, phone (386) 313-4520 (Elected to the bench in late 2012, but she appeared before me regularly when in practice as an attorney.)

Bruce Johns, Esq., 737 S. Ridgewood Ave., Ste. 120, Daytona Beach, FL 32114, phone (386) 256-2586

Jon Glugover, Esq., Glugover Law & Mediation, P.O. Box 2613, Daytona Beach, FL 32115, phone (386) 226-9810

(ii) the approximate number and nature of the cases you handled during your tenure;

I have conducted over 30,000 hearings during my quasi-judicial tenure thus far, dealing predominately with child support establishment, modification or enforcement/contempt and related issues, including many evidentiary hearings, and hearings involving sentencing and incarceration of individuals after they were found to be in willful civil contempt of court.

(iii) the citations of any published opinions;

N/A

(iv) descriptions of the five most significant cases you have tried or heard, identifying the citation or style, attorneys involved, dates of the case, and the reason you believe these cases to be significant.

State Of Florida, Department Of Revenue o/b/o Marilyn Lucas, Petitioner, v. Ronald Layland, Respondent. 2007-21770 FMNS. Heard on February 3, 2009. This was a case involving the equitable defense of laches, in which that defense was asserted by a non-custodial father as to arrears payments owed. The case was taken under advisement, and after research of appropriate case law, I rendered a Report and Recommendation to the court. The Report and Recommendation is attached as a writing sample. Attorneys involved included Charles Ruppel, Esq. as well as Kenneth Bohannon, Esq.

State Of Florida, Department Of Revenue o/b/o Cheriese Smeresky, Petitioner, v. Christopher Smeresky, Respondent. 2006-12022 FMCI. Heard on May 27, 2009. This case involved a Respondent who was over a quarter of a million dollars behind in his child support and alimony payments. When the Respondent failed to appear after notice for his contempt hearing, a \$10,000 purge was set for the Respondent in lieu of jail time, after evidence was taken in the Respondent's absence. When Respondent was arrested on the writ of bodily attachment which I had recommended, an extensive evidentiary hearing was conducted to determine the Respondent's present ability to pay child support upon writ review. It was determined after evidence that the Respondent, while not having an ability to pay \$10,000 immediately, did have the present ability to pay \$2950.00, and Respondent's purge was reduced to that amount. Respondent paid the purge, and was released. The child received at least some support. The attorneys involved were Charles Ruppel, Esq. and Christopher Ditslear, Esq.

State Of Florida, Department of Revenue o/b/o Joy Redding, Petitioner, v. Calvin Redding, Respondent. 2008-33086 FMCI. Heard on January 8, 2010. This case involved an ambiguously drafted mediation agreement, which was somewhat vague and confusing, and which had the parties somewhat befuddled, since both were convinced they were complying with the order. I was eventually able to determine the intent of the parties, which did conform with an interpretation of the mediation agreement as ordered, and learned from the sworn testimony that the payments had been made as ordered, though not through the Clerk of Court or State Disbursement Unit, as is required in a IV-D case. In this instance, the clerk, due to this situation, had calculated a very large delinquency for the Respondent, which both parties agreed had already been paid, and was not actually owed. I was able to correct the error, and put the parties back on track as previously ordered. The attorney involved was W. Scott Meyer, Esq.

State Of Florida, Department of Revenue o/b/o Patricia Jenkins, Petitioner, v. Ricci Santmier, Respondent. 2009-33395 FMCI. Heard on January 1, 2010. This case was brought by the DOR under the UIFSA (complaint on interstate petition for support). During the hearing, however, it became clear that the Respondent might already be ordered to pay child support in the state which submitted the request, which was not simply for enforcement, but was for a new order. All parties were in agreement on paternity, so I re-adjudicated the father to be the legal father of the child (there was some question as to whether this had been done in the sending state), but recommended that the DOR be ordered to investigate whether the Respondent was already ordered to pay child support and continued the hearing. Once the Department's investigation is complete and further evidence is taken, the court will know whether it is appropriate to order the Respondent to pay child support, or to deny the Department's complaint. The attorney involved was W. Scott Meyer, Esq.

State Of Florida, Department of Revenue o/b/o Sherrell Bennett, Petitioner, v. Cyrus Deal, Respondent. 2007-33028 FMCI. Heard on November 17, 2009. This case was brought by the DOR for judicial enforcement of an administrative child support order. The Respondent had been ordered, through the administrative process, to pay child support, but as the administrative agency had no contempt powers, the Respondent had completely ignored the obligation. The DOR requested judicial enforcement of the administrative order, which was granted. The order of the court to comply with the administrative order of support is enforceable using the court's contempt powers, and if the Respondent does not comply, a motion for indirect civil contempt may be brought before the court for consideration. This is the only method other than suspending various licenses, that an administrative child support order may be enforced. The attorney involved was Charles Ruppel, Esq.

- 27.** Provide citations and a brief summary of all of your orders or opinions where your decision was reversed by a reviewing court or where your judgment was affirmed with significant criticism of your substantive or procedural rulings. If any of the opinions listed were not officially reported, attach copies of the opinions.

N/A

- 28.** Provide citations for significant opinions on federal or state constitutional issues, together with the citation to appellate court rulings on such opinions. If any of the opinions listed were not officially reported, attach copies of the opinions.

N/A

- 29.** Has a complaint about you ever been made to the Judicial Qualifications Commission? If so, give the date, describe the complaint, whether or not there was a finding of probable cause, whether or not you have appeared before the Commission, and its resolution.

No

- 30.** Have you ever held an attorney in contempt? If so, for each instance state the name of the attorney, case style for the matter in question, approximate date and describe the circumstances.

No

- 31.** Have you ever held or been a candidate for any other public office? If so, state the office, location, dates of service or candidacy, and any election results.

No, other than serving on the Board of Directors of my condominium, which is a position to which I have been elected by the owners multiple times over the past 7-8 years.

NON-LEGAL BUSINESS INVOLVEMENT

- 32.** If you are now an officer, director, or otherwise engaged in the management of any business enterprise, state the name of such enterprise, the nature of the business, the nature of your duties, and whether you intend to resign such position immediately upon your appointment or election to judicial office.

I currently serve on the Board of Directors of the Harbor View Daytona Condominium Association as Vice-President of the Board, which is the condominium association that governs the building in which I live and own a condominium unit. This is an unpaid volunteer position, wherein I sit on the Board of Directors and help make decisions regarding the operations of the condominium association. In past years, I have served as the President of the condominium association's board, and I currently serve as Vice-President. If necessary, I will resign such position immediately upon appointment or election to judicial office.

- 33.** Since being admitted to the Bar, have you ever engaged in any occupation, business or profession other than the practice of law? If so, explain and provide dates. If you received any compensation of any kind outside the practice of law during this time, please list the amount of compensation received.

No

POSSIBLE BIAS OR PREJUDICE

- 34.** The Commission is interested in knowing if there are certain types of cases, groups of entities, or extended relationships or associations which would limit the cases for which you could sit as the presiding judge. Please list all types or classifications of cases or litigants for which you, as a general proposition, believe it would be difficult for you to sit as the presiding judge. Indicate the reason for each situation as to why you believe you might be in conflict. If you have prior judicial experience, describe the types of cases from which you have recused yourself.

I have recused myself from only a handful of cases, early in my tenure as the Hearing Officer, in which I was the DCF prosecutor of litigants who would be before me on contempt motions, as I did not feel it was appropriate for me to hear certain of these cases involving people whom I had just been prosecuting, who were now facing possible incarceration. It is very rare to encounter any conflicts in recent years. As it has been approximately thirteen years since I occupied my former position, nearly all of the cases with which I had involvement at DCF have now run their course.

There are currently no types of cases, groups of entities, or extended relationships or associations which would limit the cases for which I could sit as the presiding judge.

PROFESSIONAL ACCOMPLISHMENTS AND OTHER ACTIVITIES

- 35.** List the titles, publishers, and dates of any books, articles, reports, letters to the editor, editorial pieces, or other published materials you have written or edited, including materials published only on the Internet. Attach a copy of each listed or provide a URL at which a copy can be accessed.

N/A

- 36.** List any reports, memoranda or policy statements you prepared or contributed to the preparation of on behalf of any bar association, committee, conference, or organization of which you were or are a member. Provide the name of the entity, the date published, and a summary of the document. To the extent you have the document, please attach a copy or provide a URL at which a copy can be accessed.

During my time at the Michigan Department of Attorney General, I participated in a revision of the Michigan dependency and termination of parental rights statute, in which I drafted revisions to that law, parts of which were subsequently enacted by the Michigan legislature and signed into law. This work was performed in the assistance of an attorney, who submitted the work for consideration. The law has subsequently been modified many times, but this was an experience that gave me perspective into the legislative process, and cemented my understanding of the importance of the legislative process, of the law as written, and of the importance of the court's application of the law exactly as written and signed into law.

- 37.** List any speeches or talks you have delivered, including commencement speeches, remarks, interviews, lectures, panel discussions, conferences, political speeches, and question-and-answer sessions. Include the date and place they were delivered, the sponsor of the presentation, and a summary of the presentation. If there are any readily available press reports, a transcript or recording, please attach a copy or provide a URL at which a copy can be accessed.

N/A

- 38.** Have you ever taught a course at an institution of higher education or a bar association? If so, provide the course title, a description of the course subject matter, the institution at which you taught, and the dates of teaching. If you have a syllabus for each course, please provide.

No

- 39.** List any fellowships, honorary degrees, academic or professional honors, honorary society memberships, military awards, and any other special recognition for outstanding service or achievement. Include the date received and the presenting entity or organization.

N/A

40. Do you have a Martindale-Hubbell rating? If so, what is it and when was it earned?

No

41. List all bar associations, legal, and judicial-related committees of which you are or have been a member. For each, please provide dates of membership or participation. Also, for each indicate any office you have held and the dates of office.

The Florida Bar – 5/4/2002 to present

The State Bar of Michigan – 1/21/2001 to present

42. List all professional, business, fraternal, scholarly, civic, charitable, or other organizations, other than those listed in the previous question to which you belong, or to which you have belonged since graduating law school. For each, please provide dates of membership or participation and indicate any office you have held and the dates of office.

Moose Lodge 1263 – 5/2021 to present

43. Do you now or have you ever belonged to a club or organization that in practice or policy restricts (or restricted during the time of your membership) its membership on the basis of race, religion (other than a church, synagogue, mosque or other religious institution), national origin, or sex (other than an educational institution, fraternity or sorority)? If so, state the name and nature of the club(s) or organization(s), relevant policies and practices and whether you intend to continue as a member if you are selected to serve on the bench.

No

44. Please describe any significant pro bono legal work you have done in the past 10 years, giving dates of service.

In the years prior to becoming a Hearing Officer, and following Hurricanes Charlie and Francis, I represented several clients pro bono in 2004 and 2005 on insurance-related matters and obtained meaningful settlements for several families who were displaced.

Volunteer "Teen Court Judge" from 2012 (my participation stopped temporarily due to the pandemic, but I am again an active volunteer).

45. Please describe any hobbies or other vocational interests.

I enjoy travel, especially international travel, and also enjoy collecting artifacts from my travels abroad.

46. Please state whether you have served or currently serve in the military, including your dates of service, branch, highest rank, and type of discharge.

N/A

47. Please provide links to all social media and blog accounts you currently maintain, including, but not limited to, Facebook, Twitter, LinkedIn, and Instagram.

I have a LinkedIn account, which can be found at: <https://www.linkedin.com/in/neal-coffman-7b872959>.

I do not participate in Facebook, Twitter, Instagram or social media other than LinkedIn.

FAMILY BACKGROUND

48. Please state your current marital status. If you are currently married, please list your spouse's name, current occupation, including employer, and the date of the marriage. If you have ever been divorced, please state for each former spouse their name, current address, current telephone number, the date and place of the divorce and court and case number information.

I am currently engaged.

49. If you have children, please list their names and ages. If your children are over 18 years of age, please list their current occupation, residential address, and a current telephone number.

N/A

CRIMINAL AND MISCELLANEOUS ACTIONS

50. Have you ever been convicted of a felony or misdemeanor, including adjudications of guilt withheld? If so, please list and provide the charges, case style, date of conviction, and terms of any sentence imposed, including whether you have completed those terms.

No

51. Have you ever pled nolo contendere or guilty to a crime which is a felony or misdemeanor, including adjudications of guilt withheld? If so, please list and provide the charges, case style, date of conviction, and terms of any sentence imposed, including whether you have completed those terms.

No

52. Have you ever been arrested, regardless of whether charges were filed? If so, please list and provide sufficient details surrounding the arrest, the approximate date and jurisdiction.

No

- 53.** Have you ever been a party to a lawsuit, either as the plaintiff, defendant, petitioner, or respondent? If so, please supply the case style, jurisdiction/county in which the lawsuit was filed, case number, your status in the case, and describe the nature and disposition of the matter.

Yes

State of Michigan, Third Judicial Circuit Court (Wayne County), Phyllis Kessler and Robert Kessler, Plaintiffs, v. Neal A. Coffman and FORD MOTOR COMPANY, a Delaware corporation, jointly and severally, Defendants. 91-110616 NI. This was a civil action resulting from an auto accident I had when I was 16 years of age. I was a named Defendant, and the case was settled.

State of Florida, Seventh Judicial Circuit Court (Volusia County), Dawn Murray, Plaintiff v. Neal A. Coffman and USAA Casualty Insurance Company, Defendants. 2016-31313 CICI. This was a civil action resulting from an auto accident I had when I was 40 years of age. I was a named Defendant, and the case was settled.

United States District Court for the Middle District of Florida, Phillip M. Seymore, Plaintiff v. Charles Ruppel, DOR attorney, official capacity; Michael Sullivan, Hearing Officer, official capacity; Neal Coffman (name misspelled as Coffin on style of case), Hearing Officer, official capacity; and Florida Department of Revenue Title IV-D, Referred to as DOR, official capacity, Defendants. 6:19-cv-650-Orl-40GJK. This was a suit filed by a litigant, which was originally also brought against multiple circuit judges, but was amended at a later date to drop the judges. Mr. Seymour did not agree with the ruling of the circuit court, and sued in federal court. Mr. Seymour's Second Amended Complaint in this matter was dismissed with prejudice and without further leave to amend on July 1, 2019 by order of United States District Judge Paul G Byron.

- 54.** To your knowledge, has there ever been a complaint made or filed alleging malpractice as a result of action or inaction on your part?

No

- 55.** To the extent you are aware, have you or your professional liability carrier ever settled a claim against you for professional malpractice? If so, give particulars, including the name of the client(s), approximate dates, nature of the claims, the disposition and any amounts involved.

No

- 56.** Has there ever been a finding of probable cause or other citation issued against you or are you presently under investigation for a breach of ethics or unprofessional conduct by any court,

administrative agency, bar association, or other professional group. If so, provide the particulars of each finding or investigation.

No

57. To your knowledge, within the last ten years, have any of your current or former co-workers, subordinates, supervisors, customers, clients, or the like, ever filed a formal complaint or accusation of misconduct including, but not limited to, any allegations involving sexual harassment, creating a hostile work environment or conditions, or discriminatory behavior against you with any regulatory or investigatory agency or with your employer? If so, please state the date of complaint or accusation, specifics surrounding the complaint or accusation, and the resolution or disposition.

No

58. Are you currently the subject of an investigation which could result in civil, administrative, or criminal action against you? If yes, please state the nature of the investigation, the agency conducting the investigation, and the expected completion date of the investigation.

No

59. Have you ever filed a personal petition in bankruptcy or has a petition in bankruptcy been filed against you, this includes any corporation or business entity that you were involved with? If so, please provide the case style, case number, approximate date of disposition, and any relevant details surrounding the bankruptcy.

No

60. In the past ten years, have you been subject to or threatened with eviction proceedings? If yes, please explain.

No

61. Please explain whether you have complied with all legally required tax return filings. To the extent you have ever had to pay a tax penalty or a tax lien was filed against you, please explain giving the date, the amounts, disposition, and current status.

I have complied with all legally required tax filings, have never had to pay a tax penalty and a tax lien has never been filed against me.

HEALTH

62. Are you currently addicted to or dependent upon the use of narcotics, drugs, or alcohol?

No

- 63.** During the last ten years have you been hospitalized or have you consulted a professional or have you received treatment or a diagnosis from a professional for any of the following: Kleptomania, Pathological or Compulsive Gambling, Pedophilia, Exhibitionism or Voyeurism? If your answer is yes, please direct each such professional, hospital and other facility to furnish the Chairperson of the Commission any information the Commission may request with respect to any such hospitalization, consultation, treatment or diagnosis. ["Professional" includes a Physician, Psychiatrist, Psychologist, Psychotherapist or Mental Health Counselor.] Please describe such treatment or diagnosis.

No

- 64.** In the past ten years have any of the following occurred to you which would interfere with your ability to work in a competent and professional manner: experiencing periods of no sleep for two or three nights, experiencing periods of hyperactivity, spending money profusely with extremely poor judgment, suffering from extreme loss of appetite, issuing checks without sufficient funds, defaulting on a loan, experiencing frequent mood swings, uncontrollable tiredness, falling asleep without warning in the middle of an activity. If yes, please explain.

No

- 65.** Do you currently have a physical or mental impairment which in any way limits your ability or fitness to properly exercise your duties as a member of the Judiciary in a competent and professional manner? If yes please explain the limitation or impairment and any treatment, program or counseling sought or prescribed.

No

- 66.** During the last ten years, have you ever been declared legally incompetent or have you or your property been placed under any guardianship, conservatorship or committee? If yes, provide full details as to court, date, and circumstances.

No

- 67.** During the last ten years, have you unlawfully used controlled substances, narcotic drugs, or dangerous drugs as defined by Federal or State laws? If your answer is "Yes," explain in detail. (Unlawful use includes the use of one or more drugs and/or the unlawful possession or distribution of drugs. It does not include the use of drugs taken under supervision of a licensed health care professional or other uses authorized by Federal or State law provisions.)

No

68. In the past ten years, have you ever been reprimanded, demoted, disciplined, placed on probation, suspended, cautioned, or terminated by an employer as result of your alleged consumption of alcohol, prescription drugs, or illegal drugs? If so, please state the circumstances under which such action was taken, the name(s) of any persons who took such action, and the background and resolution of such action

No

69. Have you ever refused to submit to a test to determine whether you had consumed and/or were under the influence of alcohol or drugs? If so, please state the date you were requested to submit to such a test, the type of test required, the name of the entity requesting that you submit to the test, the outcome of your refusal, and the reason why you refused to submit to such a test.

No

70. In the past ten years, have you suffered memory loss or impaired judgment for any reason? If so, please explain in full.

No

SUPPLEMENTAL INFORMATION

71. Describe any additional education or experiences you have which could assist you in holding judicial office.

I have attended the Florida College of Advanced Judicial Studies every year it was offered, up until the start of the pandemic. This has been offered every year since I have been a Hearing Officer, with the exception of one year, up until the start of the pandemic. This is an intensive training program for judges and quasi-judicial officers, which offers courses on a wide range of legal fields, with focus on judicial decision-making. Classes have included subjects related to family law, criminal law, dependency law, evidence, ethics, civil litigation, and a wide variety of other subjects. I have also taken continuing legal education courses in subjects ranging from criminal law, family law, estates and trusts, dependency law, civil practice and evidence.

72. Explain the particular contribution you believe your selection would bring to this position and provide any additional information you feel would be helpful to the Commission and Governor in evaluating your application.

I have a strong belief and judicial philosophy that the law should be applied as written, not as what the judge may think it should be. The making of laws is the province of the legislature, with approval by the governor, and is not for the judicial branch. I have a demonstrated ability to make difficult decisions on a range of different issues as a quasi-judicial officer, hearing cases for circuit judges, and making Recommendations for court orders. I also have extensive

experience moving large numbers of cases efficiently, involving pro se litigants, and including the use of teleconferencing technology. I also have a unique prospective as I have spent a great deal of my career hearing cases involving pro se litigants. Pro se litigants bring a unique set of perspectives and challenges to the judicial process. In my capacity as a Hearing Officer, I have practical experience adjudicating (and efficiently moving) cases involving these litigants, providing a fair a legally correct result, while still allowing the parties the opportunity to be heard. If selected, I will bring this experience to judicial office, which will be necessary to efficiently run a County Court division. I also have extensive experience in dependency law. While there are differences, procedurally, the Dependency system is somewhat modeled on the criminal system, and there are also significant similarities between the two. I would adapt this knowledge as necessary to any assignment to a criminal division. My performance as a quasi-judicial officer in my current position has demonstrated that I have the ability to quickly adapt to new challenges and new assignments, and do a job well, even where it is different from the assignment currently held. I would bring this to the bench, and would rapidly adapt to an assignment in any division which the chief judge chose to assign.

REFERENCES

73. List the names, addresses, e-mail addresses and telephone numbers of ten persons who are in a position to comment on your qualifications for a judicial position and of whom inquiry may be made by the Commission and the Governor.

Alan T. Holt, Esq.
Holt & Ruppel, P.A.
PO Box 2200
Daytona Beach, FL 32115-2200
alanthomasholt@yahoo.com
(386) 310-4088

Hon. Elizabeth A Blackburn, Circuit Judge
Seventh Judicial Circuit Court
251 N. Ridgewood Ave., Room 282
Daytona Beach, FL 32114
ebackburn@circuit7.org
(386) 239-7790

Carine L. Mitz, Esq.
Director, Office of Public Accountability
327 The Capitol
402 S Monroe St
Tallahassee, FL 32399-6526
carine.mitz@myflorida.house.gov
(850) 717-5570 x15668

Armistead W. Ellis, Jr., Esq.
Armistead W. Ellis, Jr., P.A.
PO Box 127
Daytona Beach, FL 32115
biff@biffellis.com
(386) 255-2433

William Scott Meyer, Esq.
Attorney At Law
10 Vining Ct
Ormond Beach, FL 32176
scottmjdlm@aol.com
(386) 677-3933

Hon. Dawn D. Nichols, Circuit Judge
Seventh Judicial Circuit Court
101 N Alabama Ave
Deland, FL 32724
dnichols@circuit7.org
(386) 822-5744

Hon. Kathleen McNeilly, Circuit Judge
Seventh Judicial Circuit Court
125 E Orange Ave, Ste 110
Daytona Beach, FL 32114
kmcneilly@circuit7.org
(386) 257-6072

Garrick N. Fox, Esq.
PO Box 1011
Edgewater, FL 32132
garrickfox@gmail.com
(386) 214-2343

Hon. Leah R. Case, Circuit Judge
Seventh Judicial Circuit Court
251 N. Ridgewood Ave., Room 294
Daytona Beach, FL 32114
lcase@circuit7.org
(386) 239-7792

Bruce Johns, Esq.
737 S Ridgewood Ave., Ste. 120
Daytona Beach, FL 32114
daytonabdj@aol.com
(386) 256-2586

CERTIFICATE

I have read the foregoing questions carefully and have answered them truthfully, fully and completely. I hereby waive notice by and authorize The Florida Bar or any of its committees, educational and other institutions, the Judicial Qualifications Commission, the Florida Board of Bar Examiners or any judicial or professional disciplinary or supervisory body or commission, any references furnished by me, employers, business and professional associates, all governmental agencies and instrumentalities and all consumer and credit reporting agencies to release to the respective Judicial Nominating Commission and Office of the Governor any information, files, records or credit reports requested by the commission in connection with any consideration of me as possible nominee for appointment to judicial office. Information relating to any Florida Bar disciplinary proceedings is to be made available in accordance with Rule 3-7.1(l), Rules Regulating The Florida Bar. I recognize and agree that, pursuant to the Florida Constitution and the Uniform Rules of this commission, the contents of this questionnaire and other information received from or concerning me, and all interviews and proceedings of the commission, except for deliberations by the commission, shall be open to the public.

Further, I stipulate I have read, and understand the requirements of the Florida Code of Judicial Conduct.

Dated this 10 day of February, 2022.

Neal A. Coffman

Printed Name



Signature

(Pursuant to Section 119.071(4)(d)(1), F.S.), . . . The home addresses and telephone numbers of justices of the Supreme Court, district court of appeal judges, circuit court judges, and county court judges; the home addresses, telephone numbers, and places of employment of the spouses and children of justices and judges; and the names and locations of schools and day care facilities attended by the children of justices and judges are exempt from the provisions of subsection (1), dealing with public records.

FINANCIAL HISTORY

1. State the amount of gross income you have earned, or losses you have incurred (before deducting expenses and taxes) from the practice of law for the preceding three-year period. This income figure should be stated on a year to year basis and include year to date information, and salary, if the nature of your employment is in a legal field.

Current Year-To-Date: \$7443.70

Last Three Years: \$87788.86 (2021) \$86471.43 (2020) \$83144.34 (2019)

2. State the amount of net income you have earned, or losses you have incurred (after deducting expenses but not taxes) from the practice of law for the preceding three-year period. This income figure should be stated on a year to year basis and include year to date information, and salary, if the nature of your employment is in a legal field.

Current Year-To-Date: \$7443.70

Last Three Years: \$87788.86 (2021) \$86471.43 (2020) \$83144.34 (2019)

3. State the gross amount of income or losses incurred (before deducting expenses or taxes) you have earned in the preceding three years on a year by year basis from all sources other than the practice of law, and generally describe the source of such income or losses.

Current Year-To-Date: \$0.00

Last Three Years: \$401.40 (2021) \$0.00 (2020) \$0.00 (2019)

The \$401.40 earned in 2021 was interest income (reported on a 1099-INT) earned on a Capital One checking account, including a sign-up bonus.

4. State the amount you have earned in the preceding three years on a year by year basis from all sources other than the practice of law, and generally describe the source of such income or losses.

Current Year-To-Date: \$0.00

Last Three Years: \$401.40 (2021) \$0.00 (2020) \$0.00 (2019)

The \$401.40 earned in 2021 was interest income (reported on a 1099-INT) earned on a Capital One checking account, including a sign-up bonus.

5. State the amount of net income you have earned or losses incurred (after deducting expenses) from all sources other than the practice of law for the preceding three-year period on a year by year basis, and generally describe the sources of such income or losses.

Current Year-To-Date: \$0.00

Last Three Years: \$401.40 (2021) \$0.00 (2020) \$0.00 (2019)

The \$401.40 earned in 2021 was interest income (reported on a 1099-INT) earned on a Capital One checking account, including a sign-up bonus. There were no expenses in association with this income, and the amount is net, but before taxes are paid.

**FORM 6
FULL AND PUBLIC
DISCLOSURE OF
FINANCIAL INTEREST**

PART A – NET WORTH

Please enter the value of your net worth as of December 31 or a more current date. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]

My net worth as of 12/31, 2021 was \$ 283,416.13.

PART B - ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes; jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effects (described above) is \$ 21,500

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)

VALUE OF ASSET

Real Property: Condominium located at _____, Daytona Beach, FL 32118	\$215,000
Vehicles: 2017 Nissan Rogue SUV	\$16,750.00
2015 Toyota Camry Hybrid Sedan	\$15,300.00
1995 Ford Mustang GTS Coupe	\$4,000.00
Honda Goldwing GL1200 Standard Motorcycle	\$3,500.00
Honda Goldwing GL1200 Standard Motorcycle (2)	\$2,700.00
Neal A Coffman Roth IRA at TD Ameritrade containing stocks and mutual funds which are specifically and individually described by name and individual value on TD Ameritrade statement attached as Appendix B1	\$111,943.62
Neal A Coffman IRA at TD Ameritrade containing stocks and mutual funds which are specifically and individually described by name and individual value on TD Ameritrade statement attached as Appendix B2	\$4,465.64
Checking/Savings Accounts: Checking Account at Wells Fargo as of 12/31/2021 containing cash	\$9,256.73
Checking Account at Capital One as of 12/31/2021 containing cash	\$485.49
Checking Account at Launch Credit Union as of 12/31/2021 (jointly held with fiancé) containing cash	\$4,199.23
Savings Account at Launch Credit Union as of 12/31/2021 (jointly held with fiancé) containing cash	\$4,507.44

PART C - LIABILITIES

LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

Home Mortgage: Wells Fargo Home Mortgage (Mortgage on condominium located at _____, Daytona Beach, FL 32118) PO Box 14411 Des Moines, IA 50306-3411	\$122,702.60
Car Loan: Launch Credit Union (Car Loan on 2017 Nissan Rogue SUV) 2290 South Ridgewood Ave. South Daytona, FL 32119	\$6801.83
Student Loan: Serviced by American Education Services owned by BELA-US Bank (includes UNCNS and SUBCNS portion)	\$1487.59

PO Box 2461 Harrisburg, PA 17105-2461	
JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:	AMOUNT OF LIABILITY
NAME AND ADDRESS OF CREDITOR	
N/A	

PART D - INCOME

You may **EITHER** (1) file a complete copy of your latest federal income tax return, including all W2's, schedules, and attachments, **OR** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000 including secondary sources of income, by completing the remainder of Part D, below.

I elect to file a copy of my latest federal income tax return and all W2's, schedules, and attachments. **APPENDIX B3**
 (if you check this box and attach a copy of your latest tax return, you need not complete the remainder of Part D.)

PRIMARY SOURCE OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person—see instructions on page 6]

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART E - INTERESTS IN SPECIFIC BUSINESS [Instructions on page 7]

	BUSINESS ENTITY #1	BUSINESS ENTITY #2	BUSINESS ENTITY #3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

Ned A. Coffman

SIGNATURE

STATE OF FLORIDA

COUNTY OF Yolusia

Sworn to (or affirmed) and subscribed before me this 10 day of Feb, 2022 by Ned A. Coffman

Catherine M. Jennino
 (Signature of Notary Public—State of Florida)

(Print, Type, or Stamp Commissioned Name of Notary Public)
CATHERINE M. JENNINO
 Commission # HM167403
 Expires August 18, 2025
 Bonded Thru Troy Pain Insurance 800-385-7019

Personally Known OR Produced Identification

Type of Identification Produced _____

JUDICIAL APPLICATION DATA RECORD

The judicial application shall include a separate page asking applicants to identify their race, ethnicity and gender. Completion of this page shall be optional, and the page shall include an explanation that the information is requested for data collection purposes in order to assess and promote diversity in the judiciary. The chair of the Commission shall forward all such completed pages, along with the names of the nominees to the JNC Coordinator in the Governor's Office (pursuant to JNC Uniform Rule of Procedure).

(Please Type or Print)

Date: February 10, 2022

JNC Submitting To: 7th Circuit Judicial Nominating Commission

Name (please print): Neal A Coffman

Current Occupation: Child Support Enforcement Hearing Officer

Telephone Number: _____ Attorney No.: 551856

Gender (check one): Male Female

Ethnic Origin (check one): White, non-Hispanic

Hispanic

Black

American Indian/Alaskan Native

Asian/Pacific Islander

County of Residence: Volusia

FLORIDA DEPARTMENT OF LAW ENFORCEMENT

DISCLOSURE PURSUANT TO THE
FAIR CREDIT REPORTING ACT (FCRA)


The Florida Department of Law Enforcement (FDLE) may obtain one or more consumer reports, including but not limited to credit reports, about you, for employment purposes as defined by the Fair Credit Reporting Act, including for determinations related to initial employment, reassignment, promotion, or other employment-related actions.

CONSUMER'S AUTHORIZATION FOR
FDLE TO OBTAIN CONSUMER REPORT(S)

I have read and understand the above Disclosure. I authorize the Florida Department of Law Enforcement (FDLE) to obtain one or more consumer reports on me, for employment purposes, as described in the above Disclosure.

Neal A Coffman

Printed Name of Applicant



Signature of Applicant

Date: February 10, 2022

IN THE CIRCUIT COURT OF THE SEVENTH JUDICIAL CIRCUIT,
IN AND FOR VOLUSIA COUNTY, FLORIDA

STATE OF FLORIDA, DEPARTMENT
OF REVENUE, o/b/o
MARILYN LUCAS,
Petitioner,

and
RONALD LAYLAND,
Respondent.

CASE NO: 2007-21770 FMNS
DIVISION: 35

REPORT AND RECOMMENDATION OF THE CHILD SUPPORT
ENFORCEMENT HEARING OFFICER

09 APR -9 PM 3:52
CLERK OF THE CIRCUIT
& CTY. COURT VOLUSIA CTY. FL
63

FILED

THIS MATTER, came before the undersigned for hearing on February 3, 2009,
upon the Respondent's Objection to Registration of Foreign Support Order, filed October
12, 2007.

The parties are notified that they shall have (10) days from the date of service of
an Order approving these Findings and Recommendations to file any motion to vacate the
order. *Fla. Fam. L. R. P. 12.491(f)*.

The Hearing Officer, having been fully informed in the premises, IT IS
THEREFORE FOUND:

A hearing took place on February 3, 2009, at which the Respondent asserted the
equitable defense of laches to the registration of a foreign support order which if
registered, would require that Respondent pay child support arrears which total
\$43,893.88 as of the date of the hearing. The Department of Revenue seeks to register

R
S

the foreign order, and require payment of said arrears alleged to be owed by the Respondent to the Petitioner.

On September 19, 2007, a petition for registration of the foreign support order with the March 7, 1980 foreign support order from Crawford County, Ohio, was filed with this court. The notice of registration of foreign support order was signed for on September 25, 2007. On October 12, 2007, the Respondent timely filed an objection to the registration of the foreign support order.

The matter was set for hearing, but on March 4, 2008, a stipulated order was entered continuing the hearing for completion of discovery, and staying the proceedings pending a time when the case was ready for hearing.

The case was brought for hearing on February 3, 2009. At the hearing, Respondent testified that he had moved from state to state, but made no attempt to evade the Petitioner. Respondent testified that he had some contact with the Petitioner, but that no attempts were made to enforce the child support order. In the time since the child support order was entered in 1980, the Respondent lived in southern California for a time, and testified that he had contact with the Petitioner. Respondent testified that when he moved to Georgia, he notified Petitioner of his new state of residence, but not of his employer.

Respondent testified that because he believed he was not required to pay, he invested \$75,000 in a business, lent \$12,000 to one of his sons, and \$2,500 to another son, both of whom were subjects of the original child support order, but who have been adults for many years.

Respondent testified that the method he used to make the Petitioner aware of his whereabouts was "through his children."

The Petitioner testified at the hearing that the Respondent told her that he would never pay child support. The petitioner also testified that she never told Respondent that he did not have to pay.

The petitioner testified that she was not in fact aware of his whereabouts, and that she tried to find him in California during the time he lived there after moving from Ohio, and even obtained a warrant for his arrest for non-payment of child support in California, but that he was never located in California, and he was not at a location at which she thought she had located him.

The petitioner further testified that she did obtain an address for the Respondent from one of the children, but that the address she received was not a good address.

Petitioner testified that she continued her efforts to locate and collect from the Respondent through 1984, but that after 1984, she didn't do anything further to collect from respondent until 2006, when she attempted to enforce the order in Ohio.

The petitioner testified that she had known from 1980 forward that Respondent owed child support. The petitioner testified that she knew he had not paid, and that she knew that the Respondent had "carried on with his life."

To successfully assert a defense of laches, the Respondent must demonstrate that four elements of the defense are met, namely that:

1. The Petitioner knew she had a claim;

2. The Petitioner was knowledgeable of the Respondent's non-support and was guilty of not asserting her rights at any time during the ensuing delay;
3. The Respondent had utterly no knowledge at anytime during the period in question that the Petitioner intended to belatedly file a claim for child support arrearages, despite contact between the two during this period; and
4. The Respondent would be prejudiced if the relief sought by the Petitioner were granted.

Dean v. Dean 665 So. 2d 244 (Fla. 3d DCA 1995), rev. denied, 675 So. 2d 926 (Fla. 1996).

The first element for laches to apply is met. It is undisputed that the Petitioner knew that she had a claim in this case. The petitioner sought to enforce the order in California in 1984, after the Respondent moved, and then again in 2006. The fourth element is somewhat questionable, but fails under close analysis. There is some evidence to suggest that Respondent might be at least somewhat prejudiced if the relief sought by the Petitioner, namely registration of the foreign order and payment of the associated child support arrears, were granted. This evidence, however, is not strong, and is far from uncontroverted. The Respondent is nearing retirement, and earns \$64,000 per year based on his own testimony. The Respondent testified that he invested \$75,000 in a business, and lent \$14,500 to his children in reliance on his belief that Petitioner would not seek to enforce this order. Such argument does, however, ring somewhat hollow, as Respondent knew that Petitioner had previously tried to enforce the order in California, and again in Ohio. Respondent invested \$75,000 in a business because he wished the

business to prosper, and if it had, he would not be using such investment as an argument for reliance on non-action by petitioner. The mere fact that the \$75,000 was invested by Respondent for the good of Respondent, and that Respondent ultimately lost the money does not strongly imply reliance on any non-action by the Petitioner. The money Respondent lent to his children, will also presumptively be paid back, and does not go far to advance an idea that Respondent relied on any non-action by Petitioner in making said loans. Petitioner also testified that Respondent told her that he was never going to pay child support, a threat upon which, for the most part, Respondent has made good.

The second and third elements for laches to apply are not established. There is no question that the Petitioner was knowledgeable of the non-support of Respondent, but the Petitioner was not guilty of completely failing to assert her rights at any time during the ensuing delay. The evidence is that Petitioner did make at least two attempts to enforce the order, in both California and Ohio. While these attempts were as zealous as they could have been, or continuing, the attempts to enforce the order were made, putting the Respondent fully on notice that Petitioner may seek to enforce the foreign order, at any time. There is no evidence that Respondent had utterly no knowledge that Petitioner intended to once again belatedly attempt to enforce the child support order. Contact between the two parties is also somewhat questionable. When pressed, Respondent admitted that much of his contact with the Petitioner was through the children, and that this is the method in which he made Petitioner aware of his location. Petitioner further testified that the information on Respondent's location in California she obtained from the child proved to not be reliable, when she did attempt to enforce the order and have the Respondent arrested for non-payment of child support.

The Respondent failed to establish that the four-element test for laches was met, and laches do not apply in the instant cause. The foreign order should be registered, and the Respondent should be required to pay the child support arrears owed to Petitioner.

While laches do not apply, and the child support arrears are owed, pursuant to the child support obligation set forth in the foreign order registered, the arrears payment requested by the Department is not appropriate to Respondent's present financial situation, especially in light of the fact that Respondent is nearing retirement. The order registered did not set forth an arrears payment, only an ongoing child support obligation which was largely not paid, therefore giving rise to arrears. It therefore falls to this court to determine an arrears payment, in light of the ability of Respondent to pay, and the present circumstances.

IT IS THEREFORE RECOMMENDED:

That the foreign support order be registered and enforceable in the courts of the State of Florida. Arrears are set at \$43,893.88 as of February 2, 2009. A child support arrears payment of \$35 per week shall be paid by the Respondent to the Clerk of Court in repayment of said arrears until paid in full.

REPORTED AND RECOMMENDED in Daytona Beach, Volusia County, Florida, this 6th day of April, 2009.


CHILD SUPPORT HEARING OFFICER

DONE AND ORDERED: The Report and Recommendation of the Hearing Officer is approved and confirmed, and the parties are ordered to abide by the provisions therein this 6 day of April, 2009.


CIRCUIT JUDGE

IN THE CIRCUIT COURT OF THE SEVENTH JUDICIAL CIRCUIT,
IN AND FOR VOLUSIA COUNTY, FLORIDA

STATE OF FLORIDA,
DEPARTMENT OF REVENUE,
o/b/o
TRISHA M. SWEENEY,
Petitioner,

and

FABIAN CADAVID,
Respondent.

CASE NO: 1990-1072303
DIVISION: 04

CLERK OF THE CIRCUIT
& COUNTY VOLUSIA CITY, FL
CC 51

12 MAY 23 PM 4: 23

FILED

**REPORT AND RECOMMENDATION OF THE CHILD SUPPORT
ENFORCEMENT HEARING OFFICER**

THIS MATTER, came before the undersigned for hearing on April 25, 2012,
upon the Respondent's Amended and Supplemental Motion For Dismissal and Motion
For Sanctions.

The parties are notified that they shall have (10) days from the date of service of
an Order approving these Findings and Recommendations to file any motion to vacate the
order. *Fla. Fam. L. R. P. 12.491(f)*.

The Hearing Officer, having been fully informed in the premises, IT IS
THEREFORE FOUND:

1. A hearing took place on April 24, 2012, at which the Respondent asserted the
equitable defenses of laches and equitable estoppel, and also argued that certain
collection efforts in this case were no longer available to the Plaintiff, with regard to the
Judgment filed, for child support collection action.

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2. Child support was ordered in this case January 30, 1991.
3. The case was brought for hearing on April 24, 2012. The Respondent appeared at the hearing, with counsel. The Petitioner failed to appear at the hearing, after sufficient notice was provided. The Petitioner failed to comply with discovery by failing to adequately address the Respondent's Requests For Admissions and otherwise. The Petitioner should be deemed to have admitted conclusively all admissions requested of her within the Respondent's Requests for Admissions served upon Trisha Sweeney Wade, to the extent that said admissions were not answered by the Petitioner.
4. Prior to October of 2011, the Respondent has never voluntarily paid any regular child support payments through the State of Florida Disbursement Unit or the Clerk of Court. There were a very small number of IRS intercepts through the Florida Department of Revenue.
5. Respondent's location has been known and available throughout the history of the case. Respondent filed an affidavit of financial ability with the court in June of 1993, which listed his current employer's identification and address information. The Respondent's employment has not changed. The Respondent's home address has not changed since August of 1995.
6. The Respondent appeared at a court hearing for child support many years ago, but Respondent's wife testified that she and Respondent were told his case had been dismissed and/or they were not required to attend, and they left.
7. Neither Petitioner or the Florida Department of Revenue has sought enforcement of this Judgment or the accompanying Income Deduction Order, other than intermittent and inconsistent intercepts of Internal Revenue Service (IRS) refunds, until the

Petitioner's "initial request" for collection from the State of New York, which was filed in Volusia County Circuit Court on September 14, 2011, more than 20 years after the Final Judgment was entered.

8. To successfully assert a defense of laches, the Respondent must demonstrate that four elements of the defense are met, namely that:

1. The Petitioner knew she had a claim;
2. The Petitioner was knowledgeable of the Respondent's non-support and was guilty of not asserting her rights at any time during the ensuing delay;
3. The Respondent had utterly no knowledge at anytime during the period in question that the Petitioner intended to belatedly file a claim for child support arrearages, despite contact between the two during this period; and
4. The Respondent would be prejudiced if the relief sought by the Petitioner were granted.

Dean v. Dean 665 So. 2d 244 (Fla. 3d DCA 1995), rev. denied, 675 So. 2d 926 (Fla. 1996).

9. The first element for laches to apply is met. The Petitioner knew she had a claim.

10. The second element for laches to apply is met. The Petitioner was knowledgeable of the Respondent's non-support and was guilty of not asserting her rights during the ensuing delay. No effort was made by Petitioner or the Department of Revenue to assert the entered Income Deduction Order, or otherwise enforce the Judgment. The Internal Revenue Service (IRS) computerized intercepts are an automatic collection process administered by the IRS, were minimal, and do not evince a desire to assert rights under

that Judgment by either the Petitioner, or the Florida Department of Revenue. In addition, these intercepts were so sporadic and minimal, that they may not have served to even place the Respondent on notice of automated collection activity. The Respondent, Fabian Cadavid, testified under oath that he was not aware of these collection efforts. In addition, Rosalie Townsend testified that she heard the Petitioner say "If I wanted money from him I would have got it from him a long time ago." This further supports that the Petitioner was not interested in collecting the child support entered in the Judgment.

11. The third element, that the Respondent had utterly no knowledge that the Petitioner intended to file a claim, despite contact between the two, is also met. There were multiple times where Trisha Sweeny had contact with the Respondent Fabian Cadavid, and no mention of collection of past due child support was made. Fabian Cadavid testified that shortly after the child Amanda's birth, Petitioner told him that she would have her oldest son Steven do bodily harm to him if he did not stay out of Amanda's life. Fabian Cadavid testified that in 2003, Trisha Sweeney showed up at his workplace, was argumentative, left, then returned, and provided him with photos. This visit was not about child support, according to the sworn testimony provided.

12. The fourth element, that the Respondent would be prejudiced if the relief sought by the Petitioner were granted, has also been met. The Respondent, after being asked to not be part of the child's life, and threatened with bodily harm if he tried to do so, did not seek to participate in the child's life, and did not pay child support. The Respondent has moved on with his life, has a family, and a career, and obligations to his family. The Respondent, as a result of being threatened with bodily harm if he should ever attempt to

become a part of his daughter Amanda Sweeney's life, accepted the fact that his daughter was out of reach from any normal interaction and lived his life accordingly.

13. The Respondent also asserts the defense of equitable estoppel. The Respondent asserts that he reasonably relied upon the statements made by the Petitioner regarding her not wanting him to be a part of the child's life, causing him physical harm if he tried to do so, and not wanting his money, and as a result did not pay child support. Respondent further argues that the Petitioner exhibited intentional conduct reasonably expected elicit such interpretation, by moving from Florida to New York for the purpose of keeping Amanda Sweeney out of the reach of visitation, or development of a parent-child relationship between the child and the Respondent. The Respondent argues that this, combined with lack of enforcement efforts by Petitioner and the State of Florida, renders current efforts to collect the previously entered Judgment unconscionable.

14. The Respondent was contacted shortly after the birth of the child, but was told he was not allowed to be a part of the child's life, and was threatened with bodily harm. The Respondent was ordered to pay child support, and did not. Statements were made by the Petitioner regarding not wanting the Respondent's money. The conduct of the parties evinces a tacit agreement between the parties, supported by the conduct of the parties, that the Respondent would not see the child, the Petitioner would not collect the child support, and that if the Respondent did attempt to see the child, the Respondent may be physically harmed. The Respondent did stay away, as any reasonable person would have ascertained were the wishes of the Petitioner. The Petitioner did move to the State of New York, and once there, did not pursue collection efforts in Florida, or avail herself of the Uniform Interstate Family Support Act or otherwise pursue collection from New York

until 2011. When, many years later in 2007, the Respondent did meet with the child, the child asked the Respondent to purchase for her a car, similar to the car being driven by the Respondent's wife. When said car was not purchased, the Respondent did not hear further from the child. Through multiple contacts between the Petitioner and Respondent, no effort was made to collect the support, or to put Respondent on notice that this was something the Petitioner was interested in doing. The Respondent reasonably believed that the Petitioner was not interested in collecting the support, and relied upon this belief, until September 10, 2011, when Respondent received a letter from the Florida Department of Revenue, indicating that he owed the Petitioner in excess of \$30,000. Said reliance would be to the Respondent's detriment, and the Respondent would be prejudiced if the Judgment were enforced so many years later, after no affirmative collection efforts were made, and only negligible automated collection efforts were made by tax intercept. These tax intercepts were so sporadic, and in small amounts, such that it is reasonable that Respondent may not have known about them. The Respondent testified under oath that he did not in fact know about these tax intercepts, and his testimony was credible. The Petitioner is equitably estopped from collecting the underlying Judgment in this case. Given the unusual facts of this particular case, enforcement of the Judgment would be unconscionable.

15. The Respondent attacks the enforceability of the Judgment itself, arguing that it has lapsed. As the Respondent correctly pointed out in his motion, Florida courts have ruled that there is no statute of limitations on the collection of arrears in a child support matter, and due to the findings above, in which the court finds that the Judgment is unenforceable for equitable reasons, further analysis of this argument is rendered moot.

IT IS THEREFORE RECOMMENDED:

That the Judgment entered on or about January 30, 1991 and associated arrears are found to be unenforceable as to child support by reasons of laches and equitable estoppel. Respondent is therefore relieved from any further obligation of performance as to child support under that Judgment. As to the motion for sanctions, the Petitioner is deemed to have admitted conclusively all admissions requested of her within the Respondent's Requests for Admissions served upon Trisha Sweeney Wade, to the extent that said admissions were not answered by the Petitioner. The Respondent's requests for attorney's fees and costs are denied.

REPORTED AND RECOMMENDED in Daytona Beach, Volusia County, Florida, this 21st day of May, 2012.



CHILD SUPPORT HEARING OFFICER

DONE AND ORDERED: The Report and Recommendation of the Hearing Officer is approved and confirmed, and the parties are ordered to abide by the provisions therein this 25th day of May, 2012.



CIRCUIT JUDGE

cc: Charles W. Ruppel, Esq; Stanley Townsend, Esq.; Trisha M. Sweeney



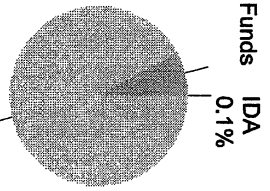
Statement Reporting Period:
12/01/21 - 12/31/21

800-669-3900
TD AMERITRADE
DIVISION OF TD AMERITRADE INC
PO BOX 2209
OMAHA, NE 68103-2209
TD Ameritrade Clearing, Inc., Member SIPC

Statement for Account #
NEAL A COFFMAN ROTH IRA
TD AMERITRADE CLEARING INC CUSTODIAN
DAYTONA BEACH, FL 32118-4288

Portfolio Summary

Investment	Current Value	Prior Value	Period Change	% Change	Estimated Income	Estimated Yield	Portfolio Allocation
Cash	\$ -	\$ -	\$ -	-	\$ -	-	
Insrd Dep Acct (IDA)	167.23	167.23	-	-	-	0.01%	IDA 0.1%
Money Market	-	-	-	-	-	-	Mutual Funds 7.9%
Short Balance	-	-	-	-	-	-	
Stocks	102,924.04	106,034.98	(3,110.94)	(2.9)%	135.00	0.1%	Stocks 92.0%
Short Stocks	-	-	-	-	-	-	
Fixed Income	-	-	-	-	-	-	
Options	-	-	-	-	-	-	
Short Options	-	-	-	-	-	-	
Mutual Funds	8,852.35	8,880.88	(28.53)	(0.3)%	176.66	2.0%	
Other	-	-	-	-	-	-	
Total	\$111,943.62	\$115,083.09	(\$3,139.47)	(2.7)%	\$311.66	0.3%	



APPENDIX B1

Cash Activity Summary

	Current	YTD	Retirement Account Summary	2021 PTD	2021 YTD	2020 YTD
Opening Balance	\$ 0.00	\$ -	Contributions	\$ -	\$ -	\$ -
Securities Purchased	(754.43)	(858.38)	Distributions	-	-	-
Securities Sold	-	-	Plan Contribution	-	-	-
Contributions	-	-	Rollover	-	-	-
Distributions	-	-	Direct Transfer	-	-	-
Income	754.43	887.18	Tax Withheld	-	-	-
Expense	-	(0.52)	Recharact	-	-	-
Other	-	(28.28)	Roth Conv.	-	-	-
Closing Balance	\$ 0.00	\$ 0.00				

Performance Summary

Cost Basis As Of - 12/31/21 **	\$40,611.86
Unrealized Gains	72,521.21
Unrealized Losses	(8,901.71)
Funds Deposited/(Disbursed) YTD	-
Income/(Expense) YTD	886.66
Securities Received/(Delivered) YTD	0.00

**To view realized gains and losses for your account, login at www.tdameritrade.com and visit My Account > Cost Basis.

Statement for Account #
12/01/21 - 12/31/21

Income Summary Detail

Description	Current		Year to Date	
	Current	Current	Current	Yield
Ordinary Dividends		\$ 154.24	\$ 153.72	
Short Term Capital Gains		198.95	198.95	
Long Term Capital Gains		401.24	401.24	
Partnership Distributions		0.00		132.75

*This section displays current and year to date totals for this account. The year to date totals will accurately reflect your cumulative amount for the year. Year-end tax reporting income amounts may differ from what is reflected on monthly statements versus your tax documents. Please reference your official tax document(s) for tax reporting.

Account Positions

Investment Description	Symbol/ CUSIP	Quantity	Current Price	Market Value	Purchase Date	Cost Basis	Average Cost	Unrealized Gain(Loss)	Estimated Income	Yield
Stocks - Cash										
ALIBABA GROUP HOLDING LTD ADR SPONSORED	BABA	26	\$ 118.79	\$ 3,088.54	07/09/20	\$ 6,807.06	\$ 261.81	\$ (3,718.52)	\$ -	-
AMAZON COM INC COM	AMZN	25	3,334.34	83,358.50	01/04/16	17,622.99	704.92	65,735.51	-	-
AMERICAN GREEN INC COM	ERBB	2,000	0.0025	5.00	12/18/17	1,306.95	0.65	(1,301.95)	-	-
ARCLAND ENERGY CORP COM DELISTED	039589205	15	NA	NA	-	-	-	-	-	-
CARNIVAL CORP UNITS	CCL	200	20.12	4,024.00	02/23/09	3,426.99	17.13	597.01	-	-
ENTERPRISE PRODS PARTNERS L P COM UNITS REP LIM PART INT	EPD	75	21.96	1,647.00	06/15/20	1,470.35	19.60	176.65	135.00	8.2%
NORTH WEST OIL GROUP COM	NWOL	40	NA	NA	05/25/06	2,051.99	51.30	(2,051.99)	-	-
NORWEGIAN CRUISE LINE HLDGS LT COM	NCLH	150	20.74	3,111.00	03/16/20	1,680.00	11.20	1,431.00	-	-
PILGRIM PETROLEUM CORPORATION COM	PGPM	25,000	NA	NA	05/19/06	1,723.98	0.07	(1,723.98)	-	-

Statement for Account #
12/01/21 - 12/31/21

Account Positions

Investment Description	Symbol/ CUSIP	Quantity	Current Price	Market Value	Purchase Date	Cost Basis	Average Cost	Unrealized Gain(Loss)	Estimated Income	Yield
Stocks - Cash										
ROYAL CARIBBEAN GROUP COM	RCL	100	76.90	7,690.00	05/06/10	3,108.96	31.09	4,581.04	-	-
Total Stocks				\$102,924.04		\$39,199.27		\$63,724.77	\$135.00	0.1%
Mutual Funds - Cash										
CGM FOCUS INVESTOR	CGMFX	66.164	\$ 43.56	\$ 2,882.10	-	\$ -	\$ -	\$ -	\$ 0.33	0.0%
MATTHEWS CHINA INVESTOR	MCHFX	63.524	20.58	1,307.32	04/23/08	1,412.59	22.24	(105.27)	3.18	0.2%
VOYA FUNDS RUSSIA A	LETRX	138.079	33.77	4,662.93	-	-	-	-	173.15	3.7%
Total Mutual Funds				\$8,852.35		\$1,412.59		\$(105.27)	\$176.66	2.0%
Total Cash Account				\$111,776.39		\$40,611.86		\$63,619.50	\$311.66	0.3%

Account Activity

Trade Date	Settle Date	Acct Type	Transaction/ Cash Activity*	Description	Symbol/ CUSIP	Quantity	Price	Amount	Balance
Opening Balance									\$ 0.00
12/15/21	12/15/21	Cash	Div/Int - Income	MATTHEWS CHINA INVESTOR Payable: 12/15/2021 Short Term Cap Gains 84.27	MCHFX	-	\$ 0.00	\$ 84.27	84.27
12/15/21	12/15/21	Cash	Buy - Securities Purchased	MATTHEWS CHINA INVESTOR REINVESTED AT 21.19 PER SHARE	MCHFX	3.977	21.19	(84.27)	0.00
12/15/21	12/15/21	Cash	Div/Int - Income	MATTHEWS CHINA INVESTOR Payable: 12/15/2021 Long Term Cap Gains 89.66	MCHFX	-	0.00	89.66	89.66

Statement for Account #
12/01/21 - 12/31/21

Account Activity				Symbol/	Quantity	Price	Amount	Balance
Trade Date	Settle Date	Acct Type	Transaction/ Cash Activity*	Description	CUSIP			
12/15/21	12/15/21	Cash	Buy - Securities Purchased	MATTHEWS CHINA INVESTOR REINVESTED AT 21.19 PER SHARE	MCHF	4.231	21.19	(89.66)
12/15/21	12/15/21	Cash	Div/Int - Income	MATTHEWS CHINA INVESTOR Payable: 12/15/2021 Ordinary Dividends 2.76	MCHF	-	0.00	2.76
12/15/21	12/15/21	Cash	Buy - Securities Purchased	MATTHEWS CHINA INVESTOR REINVESTED AT 21.19 PER SHARE	MCHF	0.13	21.19	(2.76)
12/16/21	12/16/21	Cash	Div/Int - Income	VOYA FUNDS RUSSIA A Payable: 12/16/2021 Ordinary Dividends 151.48	LETR	-	0.00	151.48
12/16/21	12/16/21	Cash	Buy - Securities Purchased	VOYA FUNDS RUSSIA A REINVESTED AT 33.40 PER SHARE	LETR	4.535	33.40	(151.48)
12/16/21	12/16/21	Cash	Div/Int - Income	VOYA FUNDS RUSSIA A Payable: 12/16/2021 Short Term Cap Gains 114.68	LETR	-	0.00	114.68
12/16/21	12/16/21	Cash	Buy - Securities Purchased	VOYA FUNDS RUSSIA A REINVESTED AT 33.40 PER SHARE	LETR	3.434	33.40	(114.68)
12/16/21	12/16/21	Cash	Div/Int - Income	VOYA FUNDS RUSSIA A Payable: 12/16/2021 Long Term Cap Gains 311.58	LETR	-	0.00	311.58
12/16/21	12/16/21	Cash	Buy - Securities Purchased	VOYA FUNDS RUSSIA A REINVESTED AT 33.40 PER SHARE	LETR	9.329	33.40	(311.58)
Closing Balance								\$ 0.00

*For Cash Activity totals, refer to the Cash Activity Summary on page one of your statement.

Statement for Account #
12/01/21 - 12/31/21

Begin Date		Insured Deposit Account Interest Credited		Interest		MTD	
12/01/21	Balance	Number of Days	Rate	Accrued	Accrued	PAID	
	\$ 167.23	31	0.0700	\$ -	\$ -	\$ -	\$0.00
Total Interest Income							\$0.00

Insured Deposit Account Activity							
Date Cleared	Check Number	Date Written	Transaction	Description	Tracking Code	Expense Code	Amount
							\$167.23
Closing Balance							\$167.23
TD Bank NA							\$167.23

FDIC Insured Deposit Account (DDA) balances reflected in your brokerage account are FDIC-insured up to applicable limits and held by one or more banks ("Program Banks"). Three of the Program Banks are Charles Schwab Bank, SSB; Charles Schwab Premier Bank, SSB; and Charles Schwab Trust Bank, each an affiliate of TD Ameritrade.

Important Information

BREAKPOINTS

Certain purchases of Class A Mutual Funds may be eligible for breakpoints on, and waivers of, the sales charge. To learn more about breakpoint discounts, go to <http://www.firma.org/industry/issues/breakpoints>. For more information on waiver eligibility, please refer to the fund prospectus.

CALIFORNIA RESIDENTS

If your total payments of interest and interest-dividends on Federally Tax-Exempt non-California municipal bonds were \$10 or greater and you or your Partnership had a California address then TD Ameritrade will report this information to the California Franchise Tax Board each tax year per state statute.

ANNUAL MARGIN DISCLOSURE

Securities purchased on margin are the firm's collateral for the loan to you. If the securities in your account decline in value, so does the value of the collateral supporting your loan. As a result, the firm may take action, such as issuing a margin call and/or selling securities or other assets in any of your accounts held with TD Ameritrade, in order to maintain the required equity in the account.

It is important that you fully understand the risks involved in trading securities on margin. These risks include the following: You can lose more funds than you deposit in the margin account. The firm can force the sale of securities or other assets in your account(s) are liquidated or sold to meet a margin call. The firm can increase its "house" maintenance requirements at any time and is not required to provide you advance written notice. You are not entitled to an extension of time on a margin call.



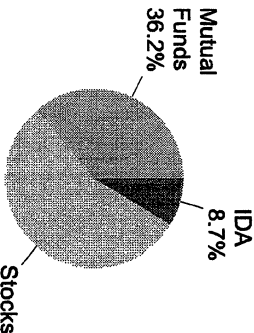
Statement Reporting Period:
10/01/21 - 12/31/21

800-669-3900
TD AMERITRADE
DIVISION OF TD AMERITRADE INC
PO BOX 2209
OMAHA, NE 68103-2209
TD Ameritrade Clearing, Inc., Member SIPC

Statement for Account #
NEAL A COFFMAN IRA
TD AMERITRADE TRADING INC TRUSTODIAN
DAYTONA BEACH, FL 32118-4288

Portfolio Summary

Investment	Current Value	Prior Value	Period Change	% Change	Estimated Income	Estimated Yield	Portfolio Allocation
Cash	(\$2.00)	(\$2.00)	\$ -	-	\$ -	-	-
Insrld Dep Acct (IDA)	387.87	389.87	(2.00)	(0.5)%	-	0.01%	8.7%
Money Market	-	-	-	-	-	-	-
Short Balance	-	-	-	-	-	-	-
Stocks	2,460.80	2,846.40	(385.60)	(13.5)%	-	-	55.1%
Short Stocks	-	-	-	-	-	-	-
Fixed Income	-	-	-	-	-	-	-
Options	-	-	-	-	-	-	-
Short Options	-	-	-	-	-	-	-
Mutual Funds	1,618.97	1,589.06	29.91	1.9%	21.85	1.3%	36.2%
Other	-	-	-	-	-	-	-
Total	\$4,465.64	\$4,823.33	(\$357.69)	(7.4)%	\$21.85	0.5%	



APPENDIX B2

Cash Activity Summary

Retirement Account Summary

Performance Summary

	Current	YTD	2021 PTD	2021 YTD	2020 YTD	Cost Basis As Of - 12/31/21 **
Opening Balance	(\$2.00)	(\$2.00)	\$ -	\$ -	\$ -	\$4,161.74
Securities Purchased	(74.06)	(74.06)	-	-	-	1,430.02
Securities Sold	-	-	-	-	-	(1,511.99)
Contributions	-	-	-	-	-	-
Distributions	-	-	-	-	-	-
Income	74.06	74.06	-	-	-	66.06
Expense	(2.00)	(8.00)	-	-	-	0.00
Other	2.00	8.00	-	-	-	-
Closing Balance	(\$2.00)	(\$2.00)				

**To view realized gains and losses for your account, login at www.tdameritrade.com and visit My Account > Cost Basis.

Statement for Account #
10/01/21 - 12/31/21

Income Summary Detail*

Description	Current		Year to Date	
	Current	YTD	Current	YTD
Ordinary Dividends	\$ 33.78		\$ 33.78	
Short Term Capital Gains	17.90		17.90	
Long Term Capital Gains	22.38		22.38	

*This section displays current and year to date totals for this account. The year to date totals will accurately reflect your cumulative amount for the year. Year-end tax reporting income amounts may differ from what is reflected on monthly statements versus your tax documents. Please reference your official tax document(s) for tax reporting.

Account Positions

Investment Description	Symbol/ CUSIP	Quantity	Current Price	Market Value	Purchase Date	Cost Basis	Average Cost	Unrealized Gain(Loss)	Estimated Income	Yield
Stocks - Cash										
ROYAL CARIBBEAN GROUP COM	RCL	32	\$ 76.90	\$ 2,460.80	07/28/11	\$ 1,030.78	\$ 32.21	\$ 1,430.02	\$ -	-
Total Stocks				\$2,460.80		\$1,030.78		\$1,430.02	\$0.00	0.0%

Mutual Funds - Cash										
T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR	PRLAX	41.05	\$ 17.74	\$ 728.23	04/10/08	\$ 1,611.80	\$ 39.26	\$(883.57)	\$ 14.37	2.0%
USAA FUNDS PRECIOUS METALS & MINERALS INV	USAGX	47.684	18.68	890.74	04/23/08	1,519.16	31.86	(628.42)	7.49	0.8%
Total Mutual Funds				\$1,618.97		\$3,130.96		\$(1,511.99)	\$21.86	1.4%
Total Cash Account				\$4,079.77		\$4,161.74		\$(81.97)	\$21.86	0.5%

Account Activity

Trade Date	Settle Date	Acct Type	Transaction/ Cash Activity*	Description	Symbol/ CUSIP	Quantity	Price	Amount	Balance
Opening Balance									
10/01/21	10/01/21	Cash	Journal - Other	REDEMPTION FDIC INSURED DEPOSIT ACCOUNT		-	\$ 0.00	\$ 2.00	(\$2.00) 0.00

Statement for Account #
10/01/21 - 12/31/21

Account Activity

Trade Date	Settle Date	Acct Type	Transaction/ Cash Activity*	Description	Symbol/ CUSIP	Quantity	Price	Amount	Balance
12/16/21	12/16/21	Cash	Div/Int - Income	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR Payable: 12/17/2021 Short Term Cap Gains 17.90	PRLAX	-	0.00	17.90	17.90
12/16/21	12/16/21	Cash	Buy - Securities Purchased	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR REINVESTED AT 17.78 PER SHARE	PRLAX	1.007	17.78	(17.90)	0.00
12/16/21	12/16/21	Cash	Div/Int - Income	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR Payable: 12/17/2021 Long Term Cap Gains 22.38	PRLAX	-	0.00	22.38	22.38
12/16/21	12/16/21	Cash	Buy - Securities Purchased	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR REINVESTED AT 17.78 PER SHARE	PRLAX	1.259	17.78	(22.38)	0.00
12/16/21	12/16/21	Cash	Div/Int - Income	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR Payable: 12/17/2021 Ordinary Dividends 13.06	PRLAX	-	0.00	13.06	13.06
12/16/21	12/16/21	Cash	Buy - Securities Purchased	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR REINVESTED AT 17.78 PER SHARE	PRLAX	0.735	17.78	(13.06)	0.00
12/22/21	12/22/21	Cash	Div/Int - Income	USAA FUNDS PRECIOUS METALS & MINERALS INV/ Payable: 12/23/2021 Ordinary Dividends 7.42	USAGX	-	0.00	7.42	7.42
12/22/21	12/22/21	Cash	Buy - Securities Purchased	USAA FUNDS PRECIOUS METALS & MINERALS INV/ REINVESTED AT 18.13 PER SHARE	USAGX	0.409	18.13	(7.42)	0.00
12/30/21	12/30/21	Cash	Div/Int - Income	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR Payable: 12/30/2021 Ordinary Dividends 13.30	PRLAX	-	0.00	13.30	13.30

Statement for Account #
10/01/21 - 12/31/21

Account Activity

Trade Date	Settle Date	Acct Type	Transaction/ Cash Activity*	Description	Symbol/ CUSIP	Quantity	Price	Amount	Balance
12/30/21	12/30/21	Cash	Buy - Securities Purchased	T. ROWE PRICE FUNDS LATIN AMERICA INVESTOR REINVESTED AT 17.77 PER SHARE	PLAX	0.748	17.77	(13.30)	0.00
12/31/21	12/31/21	Cash	Journal - Expense	Paper Statement Fee		-	0.00	(2.00)	(2.00)
Closing Balance									(\$2.00)

*For Cash Activity totals, refer to the Cash Activity Summary on page one of your statement.

Begin Date	Balance	Insured Deposit Account	Interest Credited	Number of Days	Interest Rate	Interest Accrued	MTD Accrued	MTD PAID	
10/01/21	\$ 387.87			91	0.0100	\$ 0.01	\$ 0.01	\$ -	
12/31/21	385.87			1	0.0100	-	0.01	\$ -	
Total Interest Income									\$0.00

Insured Deposit Account Activity

Date Cleared	Check Number	Date Written	Transaction	Description	Tracking Code	Expense Code	Amount	Balance
10/01/21	-	10/01/21	Delivered	FDIC INSURED DEPOSIT ACCOUNT CORE NOT COVERED BY SIPC REDEMPTION FDIC INSURED DEPOSIT ACCOUNT	-	-	\$(2.00)	\$389.87
Closing Balance							\$387.87	\$387.87

TD Bank NA

FDIC Insured Deposit Account (IDA) balances reflected in your brokerage account are FDIC-insured up to applicable limits and held by one or more banks ("Program Banks"). Three of the Program Banks are Charles Schwab Bank, SSB; Charles Schwab Premier Bank, SSB; and Charles Schwab Trust Bank, each an affiliate of TD Ameritrade.

Important Information

BREAKPOINTS

Certain purchases of Class A Mutual Funds may be eligible for breakpoints on, and waivers of, the sales charge. To learn more about breakpoint discounts, go to <http://www.firma.org/industry/issuses/breakpoints>. For more information on waiver eligibility, please refer to the fund prospectus.

CALIFORNIA RESIDENTS

If your total payments of interest and interest-dividends on Federally Tax-Exempt non-California municipal bonds were \$10 or greater and you or your Partnership had a California address then TD Ameritrade will report this information to the California Franchise Tax Board each tax year per state statute.

Statement for Account #
10/01/21 - 12/31/21

Important Information

ANNUAL MARGIN DISCLOSURE

Securities purchased on margin are the firm's collateral for the loan to you. If the securities in your account decline in value, so does the value of the collateral supporting your loan. As a result, the firm may take action, such as issuing a margin call and/or selling securities or other assets in any of your accounts held with TD Ameritrade, in order to maintain the required equity in the account.

It is important that you fully understand the risks involved in trading securities on margin. These risks include the following: You can lose more funds than you deposit in the margin account. The firm can force the sale of securities or other assets in your account(s) are liquidated or sold to meet a margin call. The firm can increase its "house" maintenance requirements at any time and is not required to provide you advance written notice. You are not entitled to an extension of time on a margin call.

FEDERALLY DECLARED DISASTER

1040 U.S. Individual Income Tax Return **2020**

Filing status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial NEAL A	Last name COFFMAN	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. DAYTONA BEACH		State FL
		ZIP code 32118
Foreign country name	Foreign province/state/county	Foreign postal code
		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1956 Are blind Spouse: Was born before January 2, 1956 Is blind

	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
	Last name				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	83,850
2a Tax-exempt interest	2a	0
3a Qualified dividends	3a	0
4a IRA distributions	4a	
5a Pensions and annuities	5a	
6a Social security benefits	6a	
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	0
8 Other income from Schedule 1, line 9	8	0
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	83,850
10 Adjustments to income:		
a From Schedule 1, line 22	10a	20
b Charitable contributions if you take the standard deduction. See instructions	10b	240
c Add lines 10a and 10b. These are your total adjustments to income	10c	260
11 Subtract line 10c from line 9. This is your adjusted gross income	11	83,590
12 Standard deduction or itemized deductions (from Schedule A)	12	12,400
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	0
14 Add lines 12 and 13	14	12,400
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	71,190

KIA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2020)

16	Tax (see instructions). Check if any from Form(s): <input type="checkbox"/> 8814 <input type="checkbox"/> 4972 <input type="checkbox"/> 3	16	11,449
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	11,449
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	0
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	11,449
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0
24	Add lines 22 and 23. This is your total tax	24	11,449
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	12,455
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	12,455
26	2020 estimated tax payments and amount applied from 2019 return	26	0
27	Earned income credit (EIC) ^{NO}	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 13	31	0
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	12,455
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,006
	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,006
	▶ b Routing number _____ ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number _____		
	36 Amount of line 34 you want applied to your 2021 estimated tax	36	0
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe now	37	
	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38 Estimated tax penalty (see instructions)	38	

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No

Designee's name ▶ 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.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
	<i>[Signature]</i>	E-Filed 5/2021	ATTORNEY	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶	Firm's EIN ▶			

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

NEAL A COFFMAN

Your social security number

Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes	1	0
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	0
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	0
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	0
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	0
Adjustments to Income			
10	Educator expenses	10	0
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	0
12	Health savings account deduction. Attach Form 8889	12	0
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	0
14	Deductible part of self-employment tax. Attach Schedule SE	14	0
15	Self-employed SEP, SIMPLE, and qualified plans	15	0
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	0
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	0
20	Student loan interest deduction	20	20
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	20

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

Schedule 1 (Form 1040) 2020

a Employee's social security number		Payroll organization code 22-20-07-00-024		Intradepartment number 0000000000	
b Employer identification number 59-6001874		1 Wages, tips, other compensation 83,850.21		2 Federal income tax withheld 12,455.01	
c Employer's name, address, and ZIP code State of Florida Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages 86,471.43		4 Social security tax withheld 5,361.23	
		5 Medicare wages and tips 86,471.43		6 Medicare tax withheld 1,253.84	
		7 Social security tips		10 Dependent care benefits	
d Control number 014500 01/07		11 Nonqualified plans		12a See instructions for box 12 DD 9,365.26	
e Employee's first name, mi, and last name NEAL A COFFMAN DAYTONA BEACH, FL 32118-4288		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-Party sick pay <input type="checkbox"/>		12b	
		14 Other 125 901.68		12c	
				12d	
				12e	
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

FORM **W-2** WAGE AND TAX STATEMENT **2020**

OMB No. 1545-0008

Department of the Treasury - Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service

a Employee's social security number		Payroll organization code 22-20-07-00-024		Intradepartment number 0000000000	
b Employer identification number 59-6001874		1 Wages, tips, other compensation 83,850.21		2 Federal income tax withheld 12,455.01	
c Employer's name, address, and ZIP code State of Florida Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages 86,471.43		4 Social security tax withheld 5,361.23	
		5 Medicare wages and tips 86,471.43		6 Medicare tax withheld 1,253.84	
		7 Social security tips		10 Dependent care benefits	
d Control number 014500 01/07		11 Nonqualified plans		12a See instructions for box 12 DD 9,365.26	
e Employee's first name, mi, and last name NEAL A COFFMAN DAYTONA BEACH, FL 32118-4288		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-Party sick pay <input type="checkbox"/>		12b	
		14 Other 125 901.68		12c	
				12d	
				12e	
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

FORM **W-2** WAGE AND TAX STATEMENT **2020**

OMB No. 1545-0008

Department of the Treasury - Internal Revenue Service

Copy C - For EMPLOYEE'S RECORDS
AA027W Rev. 05/11/2020

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.