

H. Jack Mizell  
Shelley Broadcasting Co., Inc.  
4518 Woodledge Drive  
Montgomery, AL 36109

2019 JUN 19 10 2 47

June 12, 2019

Formerly 285 East Broad Street, Ozark, AL 36360

DA 19-525

Reply Refer: 1800B3-SS

**FEDERAL COMMUNICATIONS COMMISSION**

445 12<sup>th</sup> Street, SW

Washington, DC 20554

ATTN: Albert Shuldiner Chief, Audio Division, Media Bureau

Re: Shelley Broadcasting Co., Inc.  
DWGEA(AM), Geneva, AL  
Facility ID No. 60100  
File No. BR-20111212AHG

Received & Inspected  
JUN 19 2019  
FCC Mailroom

**Petition for Reconsideration**

Dear Albert Shuldiner, Chief, Audio Division,

Thank you for your consideration and mercy. It is my desire to faithfully perform the duties of a licensee including the payment of fees and the filing of the forms that confirm my compliance.

The faithful performance of my duties as licensee is greatly impaired by the unfaithful performance of a government agency that withholds the required funds to pay the fees and to fully equip execution of the signal obligation. I would have returned to broadcast programming suitable to Geneva audience but am unable to do so and respectfully request that the signal remains silent until all applicable responsible duties have been performed including the issuance of a long awaited and overdue refund.

Enclosed is a copy of my letter addressed to Pres. Trump seeking the resolution of the problem before me, asking him to assure the faithful performance by the IRS so that I may faithfully perform my duties as licensee. See the paragraph from the letter that is below:

WGEA-AM studios were closed yet maintained for the silent two years. Two months ago, vandals invaded the studio premises taking many equipment items including the transmitter and generally ransacked the building.

Presently, where I enabled by the restoration of the facilities and with the permission of the FCC, I would continue to provide service to Geneva, Alabama.

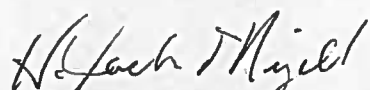
The Utah branch of the IRS has labeled my request for refund as frivolous and my numerous requests would bear a \$5000 per request as a frivolous filing penalty imposed by the Secretary so much so that the entire refund would be consumed. It appears that the refund will never materialize.

The only glimmer of hope is that the Philadelphia office of the IRS or the President may act to assure equal protection of the law. It is possible that the determination of a refund amounts by the US treasury and the quarterly IRS transcripts are mistaken. There has appeared no evidence to contradict the findings of the Treasury that a refund is due and payable. That which does not appear is the same as that which does not exist.

Factually, what must be done is beyond the control of you and me. Let us pray that the IRS may recover themselves out of the snare that has taken them captive.

All guidance from the FCC will be greatly appreciated. At this moment, how to proceed is a mystery. Funds for advancement of our mutual and noncompetitive objective are being held hostage by another government entity. What should be done I am not able even after you have been most gracious. Thank you. Feel free to inspect the studio damage and the location of equipment now vacant.

With warmest regards,



H. Jack Mizell, Pres.  
Shelley Broadcasting Company Inc.  
DWGEA(AM) Geneva, AL  
jackmizell@gmail.com  
334 239-8987 or 334-498-4187

Haywood Jackson Mizell  
4518 Woodledge Drive  
Montgomery, AL 36109

June 11, 2019

Mr. Donald J. Trump, President  
The White House  
1600 Pennsylvania Avenue NW  
Washington, DC 20500

RE: REPEAT REQUEST FOR REFUND OF "REPOSIBLE OFFICE" DUPLICATE  
OVERPAYMENT \$323,565.89 TREASURY DEPARTMENT CONFIMED AS  
OUTSTANDING AND UNPAID. Notice CP71A 2007 See letter copy 0734484989 Oct  
01, 2018 LTR 131C [REDACTED] 200712 30 00001678 BODC: SB Tax period: Dec 31,  
2007 CISLRB3N2W

Dear President Trump,

Shelley Broadcasting Company, Inc. is the licensee of WGEA-AM, 1150 in Geneva Alabama.

In 1987 the internal revenue service seized an excessive duplicate amount that was to be refunded in two weeks. Decades have past and no refund has been made.

*Should a tragic injustice, the theft by the IRS of \$135,516.40 plus \$188,049.49 be allowed to continue? Should a demand for a trial by jury be honored? Interest total from 1987 will be decided by the lawful percentage amount published for each quarter.*

"A jury could find it strange that those who insist that their conduct was proper and the intent pure went to such great lengths to hide it all from the light of day. From such secrecy much may be inferred." *Cox v. Adm'r U.S. Steel & Carnegie*, 17 F.3d 1386, 1402 (11<sup>th</sup> Cir. 1994).

FCC rules that govern the operation of WGEA-AM require an annual fee payment. Should said fees be unpaid, all refunds can be applied for payment of the unpaid fees. Operation of the only Geneva radio signal was ordered shut down in 2017. Please see enclosed the June 6, 2019 letter from the FCC re-instating WGEA.

WGEA-AM studios were closed yet maintained for the silent two years. Two months ago, vandals invaded the studio premises taking many equipment items including the transmitter and generally ransacked the building.

It would be most helpful and timely convenient for the IRS to accelerate its refund operation and refund \$323,565.89 it owes immediately so that the return of the signal operation can be implemented and completely ASAP. The interest amount

that is to be lawfully applied may require extensive calculation and can be paid at a later date.

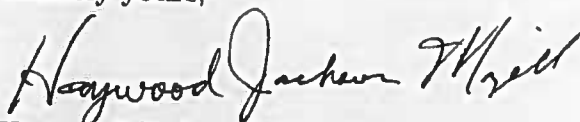
My conversation with the IRS personnel confirmed the refund should have been paid in 1987, as promised, but the interest might never be paid because the refund was held in error. The IRS provided quarterly transcripts from 1984 forward proved that the Masterfile was no longer lost and that the transcripts were a true reflection of the Treasury Certificate of Official Record accounting. The IRS personnel assured me that in time the refund would be made, probably without interest added. See the May 09, 2019 IRS generic letter asking for more time.

"It is not the function of our Government to keep the citizen from falling into error, it is the function of the citizen to keep the Government from falling into error." *American Communications Association v. Douds*, 339 U.S. 332, 442 (1950).

Please help. Geneva had radio signal for over six decades. Half of that time I was responsible for that operation. Because of circumstances beyond my control I am without equipment to move forward and restore a radio signal to Geneva. Geneva will be most appreciative if you can see that the obstacle that the government has set before us be removed. The refund will be applied to achieve that end.

PLEASE, PLEASE, PLEASE, PLEASE do whatever it takes. We believe you can do it. Help!!!

Warmly yours,



Haywood Jackson Mizell, Pres.  
Shelley Broadcasting company, Inc.  
334-239-8987 jackmizell@gmail.com

Enc:

FCC June 6, 2019 re-instatement letter

IRS Letter May 09, 2019

HJM letter to Treasury December 14, 2018

HJM letter to Treasury January 15, 2019



Federal Communications Commission  
Washington, D.C. 20554

June 6, 2019

DA 19-525  
In Reply Refer to:  
1800B3-SS

Mr. H. Jack Mizell  
Shelley Broadcasting Co., Inc.  
4518 Woodledge Drive  
Montgomery, AL 36109

In re: **Shelley Broadcasting Co., Inc.**  
**DWGEA(AM), Geneva, AL**  
Facility ID No. 60100  
File No. BR-20111212AHG

**Petition for Reconsideration**

Dear Mr. Mizell:

We have before us a Petition for Reconsideration (Petition) filed by Shelley Broadcasting Co., Inc. (SBC) on April 26, 2017. The Petition seeks reconsideration of a staff letter that: (1) dismissed SBC's application (Renewal Application) to renew the license of DWGEA(AM), Geneva, Alabama (Station); (2) cancelled the Station's license; and (3) deleted its call sign from the Commission's database.<sup>1</sup> The staff dismissed the Renewal Application pursuant to the Commission's "red light" rules, which prohibit grant of an application when an applicant is delinquent on debts owed to the Commission.<sup>2</sup> In light of this dismissal, the staff found that all authority to operate the Station had terminated, cancelled the Station's license and deleted its call letters from the Commission's database. For the reasons set forth below, we grant the Petition in part and otherwise deny it. Having done so, we reinstate the Station's license and call letters, and we provisionally reinstate the Renewal Application.

In the Petition, SBC asserts that it is willing, but has been unable, to pay its regulatory fees to the Commission because of a decades-long dispute with the Internal Revenue Service (IRS) over a large refund that SBC claims it is due from the IRS.<sup>3</sup> SBC claims that it needs these funds in order to satisfy its debts with the Commission.<sup>4</sup> SBC's President H. Jack Mizell also states that although he is in poor health, he "will somehow meet . . . [his] obligation."<sup>5</sup>

Initially, we note that the staff dismissed the Renewal Application under Section 1.1910 of the FCC's rules (Rules).<sup>6</sup> Section 1.1910 does not include an exception for renewal applications.<sup>7</sup> More

<sup>1</sup> *Shelley Broadcasting Co., Inc.*, Letter Order, (MB Apr. 12, 2017) (Dismissal Letter). See also *Broadcast Actions*, Public Notice, Report No. 48966 (MB rel. Apr. 13, 2017).

<sup>2</sup> See *Amendment of Parts 0 and 1 of the Commission's Rules - Implementation of the Debt Collection Improvement Act of 1996 and Adoption of Rules Governing Applications or Requests for Benefits by Delinquent Debtors*, Report and Order, 19 FCC Rcd 6540 (2004). See also 47 CFR §§ 0.283, 1.1910(b)(3).

<sup>3</sup> Petition at 1.

<sup>4</sup> *Id.* at 2.

<sup>5</sup> *Id.*

<sup>6</sup> Dismissal Letter at 1. Specifically, staff identified that SBC was delinquent in paying regulatory fees and sent a letter notifying SBC of its delinquent debt and allowing it 30 days in which to "pay or arrange for payment of the (continued . . . )

importantly, however, although SBC entered into an installment payment plan with the U.S. Treasury, SBC made eight payments of \$42.97 and stopped. SBC's last recorded payment was posted on February 19, 2015.<sup>8</sup>

Although SBC argues that its inability to pay stemmed from a longstanding dispute with the IRS,<sup>9</sup> SBC has failed either to establish a material error in the Dismissal Letter or raise changed circumstances or additional facts not known or existing at the time of its last opportunity to present such matters.<sup>10</sup> We further note that, had SBC wished to avoid dismissal of the Renewal Application, it could have sought waiver, reduction or deferral of its regulatory fees and raised these public interest factors in requests for such action.<sup>11</sup>

Nonetheless, while the staff clearly had the authority to dismiss the Renewal Application, we find that these other actions were premature and reverse them herein. Section 307(c)(3) of the Act states that the filing of a renewal application continues a station's license in effect.<sup>12</sup> This continuance runs through "any hearing and final decision on such an application and the disposition of any petition for rehearing."<sup>13</sup> Because SBC timely filed the Petition, its previous license continues in effect.<sup>14</sup> Accordingly, we rescind the staff's cancellation of the Station's license and deletion of its call letters, and reinstate them. We note, however, that "[t]he Commission considers outstanding debts owed to the United States Government, in any amount, to be a serious matter."<sup>15</sup> Accordingly, concurrent with our

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(Continued from previous page)

delinquent debt." Letter from Peter H. Doyle, Chief, Audio Division, FCC Media Bureau, to H. Jack Mizell (MB rel. Jun. 8, 2015). The letter indicated that "[f]ailure to have the 'red light' status removed within this time period" would result in dismissal of the Renewal Application. When SBC failed to respond, the staff dismissed the Renewal Application, citing Section 1.1910(b)(3) of the Rules. This was error. Because this case involves delinquent regulatory fees, staff should have been proceeding under Section 1.1164 of the Rules. See 47 CFR § 1.1910(b)(1) ("[A]pplications by any entity found not to have paid the proper ... regulatory fee will be handled pursuant to the rules set forth in 47 CFR part 1, subpart G."); 47 CFR § 1.1164. The error was harmless, though, as Section 1.1164(e) authorizes dismissal of pending applications. 47 CFR § 1.1164(e).

<sup>7</sup> Neither does Section 1.1164. See, *supra*, note 7.

<sup>8</sup> See December 13, 2017, 10:51 am (EST) email from OMD to the Bureau's Audio Division staff.

<sup>9</sup> SBC had previously raised its concerns during conversations with the staff.

<sup>10</sup> See 47 CFR § 1.106. See also *WWIZ, Inc.*, Memorandum Opinion and Order, 37 FCC 685, 686, para. 2 (1964), *aff'd sub nom.*, *Lorain Journal Co. v. FCC*, 351 F.2d 824 (D.C. Cir. 1965), *cert. denied*, 387 U.S. 967 (1966), and *National Association of Broadcasters*, Memorandum Opinion and Order, 18 FCC Rcd 24414, 24415, para. 4 (2003).

<sup>11</sup> See 47 U.S.C. § 159A(d); 47 U.S.C. § 159(d) (2017); 47 CFR § 1.1166. Prior to October 1, 2018, when the RAY BAUM'S Act, Repack Airwaves Yielding Better Access for Users of Modern Services Act of 2018, Pub. L. No. 115-141, 132 Stat. 348, 1095, became effective, Section 9(d) permitted waiver, reduction or deferment of regulatory fees "for good cause shown, where such action would promote the public interest." As amended by the RAY BAUM'S Act, Section 9A(d) of the Act now authorizes such action. The Commission requires that requests for waiver, reduction or deferral of a regulatory fee be received before the fee due date. See, e.g., *Regulatory Fees Fact Sheet, Procedures for Filing Waivers, Reductions and Deferments of Regulatory Fees*, Public Notice (Aug. 30, 2018), <https://www.fcc.gov/document/fy-2018-regulatory-fee-waiver-fact-sheet>.

<sup>12</sup> 47 U.S.C. § 307(c)(3).

<sup>13</sup> *Id.*

<sup>14</sup> *United States v. Peninsula Communications, Inc.*, 335 F. Supp. 2d 1013, 1019 (D. Alaska 2004); *Pinelands, Inc.*, Memorandum Opinion and Order, 7 FCC Rcd 6058, 6061, n.12 (1992).

<sup>15</sup> See, e.g., *Filing Instructions for Cross-Service FM Translator Auction Filing Window for AM Broadcasters to Be Open July 26 – August 2, 2017*, Public Notice, DA 17-533 (MB/WTB June 6, 2017); *Application Procedures for Broadcast Incentive Auction Scheduled to Begin on March 29, 2016*, Public Notice, 30 FCC Rcd 11034, 11081, (continued . . .)



decision herein, the Bureau is initiating a proceeding under Section 9A(c)(4) of the Act<sup>16</sup> and Section 1.1164(f) of the Rules<sup>17</sup> to revoke the Station's license for failure to pay delinquent regulatory fees owed to the Commission.<sup>18</sup>

Finally, in order to give full effect to the due process rights established by Sections 9A(c)(4) and 307(c)(3) of the Act,<sup>19</sup> we are provisionally reinstating the Renewal Application to pending status. The Renewal Application will remain in this status until there are decisions in this proceeding and in the related debt proceeding.<sup>20</sup>

**Conclusion/Actions.** For the reasons set forth above, IT IS ORDERED, that the Petition for Reconsideration filed by Shelley Broadcasting Co., Inc., on April 26, 2017, IS GRANTED IN PART and DENIED IN PART.

IT IS FURTHER ORDERED, that the Station's license, most recently renewed by Application File No. BR-20031124AAV, and call letters for Station WGEA(AM), Geneva, Alabama, ARE REINSTATED.

IT IS FURTHER ORDERED, that the license renewal application for Station WGEA(AM) (File No. BR-20111212AHG) IS REINSTATED.

Sincerely,



Albert Shuldiner  
Chief, Audio Division  
Media Bureau

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(Continued from previous page)

para. 43 (MB/WTB); *Auction of FM Broadcast Construction Permits Scheduled for March 27, 2012*, Public Notice, 26 FCC Rcd 15484, 15505, para. 72 (MB/WTB 2008); *Auction of AWS-1 and Broadband PCS Licenses Rescheduled for August 13, 2008*, Public Notice, 23 FCC Rcd 7496, 7526, para. 110 (WTB 2008); *Auction of Full Power Television Construction Permits Scheduled for March 15, 2006*, Public Notice, 20 FCC Rcd 18097 (MB/WTB 2005).

<sup>16</sup> 47 U.S.C. § 159A(c)(4).

<sup>17</sup> 47 CFR §§ 1.1164(f).

<sup>18</sup> See, e.g., *KSBH, LLC*, Order to Pay or to Show Cause, DA 19-266 (MB April 8, 2019); *Sun Media, Inc.*, Order to Pay or to Show Cause, DA 19-267 (MB April 8, 2019); *Deane Bros. Broad. Corp.*, Order to Pay or to Show Cause, DA 18-1218 (MB Nov. 30, 2018).

<sup>19</sup> 47 U.S.C. §§ 159A(c)(4), 307(c)(3).

<sup>20</sup> See *Shelley Broad. Co., Inc.*, Order to Pay or to Show Cause, DA 19-524 (MB rel. June 6, 2019).



Department of the Treasury  
Internal Revenue Service

PHILADELPHIA PA 19255

May 09, 2019

003708.147638.486135.2443 1 MB 0.428 530



H JACK & ALICE F MIZELL  
4518 WOODLEDGE DR  
MONTGOMERY AL 36109-4018

003708





PHILADELPHIA PA 19255

In reply refer to: 0544300093  
May 09, 2019 LTR 2644C K0  
416-56-8286 200712 55  
Input Op: 0509907963 00000412  
BODC: WI

H JACK & ALICE F MIZELL  
4518 WOODLEDGE DR  
MONTGOMERY AL 36109-4018

003708

Taxpayer Identification number: [REDACTED]  
Tax periods: Dec. 31, 2007

Form: 1040

Dear Taxpayer:

We previously sent you a letter about your inquiry received Jan. 18, 2019. Although we try to respond quickly, we often need additional time for research. We can't provide a complete response at this time because:

We need more time to provide you with a complete response to your inquiry.

While waiting to hear from us, if you have a balance, you can still make payments to reduce your tax liability and interest charges. To help us apply payments properly, make your check or money order payable to the United States Treasury and provide on each payment:

- Name
- Address
- Social security or employer identification number
- Daytime telephone number
- Tax year
- Tax form

Please allow an additional 60 days for us to obtain the information we need and let you know what action we're taking. You don't need to do anything else right now.

If you have questions, you can call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, please include a copy of this letter and provide your telephone number and the hours we can reach you in the spaces below. Keep a copy of this letter for your records.

Your Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Thank you for your cooperation.

0544300093  
May 09, 2019 LTR 2644C KD  
416-56-8286 200712 55  
Input Op: 0509907963 00000413

H JACK & ALICE F MIZELL  
4518 WOODLEDGE DR  
MONTGOMERY AL 36109-4018

Sincerely yours,



LuCinda J Comegys  
Field Director, Accounts Management

Haywood Jackson Mizell  
4518 Woodledge Drive  
Montgomery, AL 36109

December 14, 2018

Department of the Treasury  
Internal Revenue Service  
P.O. Box 69  
Memphis, TN 38101-0069

RE: Notice CP71A 2007 See letter copy

Gentlemen,

My first-hand knowledge and your transcripts of relevant quarters plus CERTIFICATE OF OFFICIAL RECORD confirm that the IRS was overpaid hundreds of thousands of dollars by virtue of the IRS collection of responsible party duplicate funds for the same corporate obligation that was paid simultaneously. Two master files were generated then conveniently lost to cover up what amounts to IRS theft. The facts cannot be changed. The IRS attempt to cover up the crime and to divert attention away from the truth is not becoming of an agency labeled by many as being governed by questionable character. The guiding standard is stated below:

**LAW ARISES OUT OF FACT; THAT IS, ITS APPLICATION MUST BE TO FACTS.**  
(Maxim of Law).

**THERE IS NO STATUTE OF LIMITATIONS ON FRAUD.**

Selection of court records below are for your review. I am 76 and the correct refund payment should be made by the IRS well before my death thereby relieving the bondage and the malignant blotch to the IRS portrait. My grandchildren will otherwise know the continuing IRS-imposed imprisonment always questioning how this could have happened in the land of the free.

*After a Court hearing, the Honorable Harold Albritton, U.S. District Judge issued a Summary Judgment and counterclaim judgment against Haywood Jackson Mizell in favor of the Internal Revenue Service. Judge Albritton demanded and got an IRS Masterfile accounting for a payment made to the IRS by Haywood Jackson Mizell in January 1990 for \$43,433.11. Judge*

*Albritton received both the 1990 payment IRS Masterfile and an IRS interpretation, and he found the 1990 payment Masterfile to be correct, and he so ruled.*

*The 1990 payment was made before bankruptcy Judge A. Pope Gordon could conclude a non-jury trial and render his Memorandum Opinion involving a 1987 payment of \$421,118.24. After a court hearing, Judge Albritton granted a counterclaim Summary Judgment and judgment in favor of the IRS, partially based on an IRS presentation of a material "CERTIFICATE OF OFFICIAL RECORD." Later the IRS Interpreter, Don Abrams provided Mizell, and in turn the court, with the testified-to-as-destroyed Masterfile. The court refused to consider the Masterfile. The Masterfile was an exact reflection of the "CERTIFICATE OF OFFICIAL RECORD," and corrected the previous IRS stipulation made in the bankruptcy court of Judge A. Pope Gordon which was issued in late 1990 after a nonjury trial involving a 1987 payment to the IRS of \$421,118.24 for an actual Masterfile debt of \$157,634.35. During the 1990 trial, the IRS custodian of records testified, under oath, that the 1987 payment Masterfile (\$421,118.24) was destroyed and unavailable to the court, and presented, instead, a stipulation substitute (no sworn affidavits or documents) which was not accepted by Haywood Jackson Mizell. Withholding the Masterfile prevented a factual IRS refund. Judge Gordon applied the IRS discretion advantage of its "presumption of correctness." Judge Gordon ruled, and Judge Albritton concurred, that both the Shelley and Associated Builders tax liability was extinguished by the 1987 payment at the time of the 1987 sale. (Responsible officer assessment was also collected but never refunded). The IRS is justified in having been granted a Summary Judgment for the tax liabilities after the 1987 sale. The question before this court, "Based on the same facts, is Haywood Jackson Mizell justified in receiving a Summary Judgment and judgment for his overpayment of the tax liabilities at the time of the sale"?*

*Should not an erroneous stipulation in one court be replaced by a "CERTIFICATE OF OFFICIAL RECORD" in another court according to the best-evidence-rule. Should the courts be allowed to discriminate in favor of the government? Would not an error in fact produce an error in law? Should an IRS abuse of discretion in the withholding of the 1987 Masterfile from the courts be addressed? Should a tragic injustice, the theft by the IRS of \$135,516.40 plus \$188,049.49 be allowed to continue? Should a demand for a trial by jury be honored? Interest total from 1987 will be decided by the lawful percentage amount published for each quarter.*

President Trump can use his character to lead by example. I am again sending him a copy of this request to support the previous requests. Remember the judicial decision below:

"It is not the function of our Government to keep the citizen from falling into error, it is the function of the citizen to keep the Government from falling into error." *American Communications Association v. Douds*, 339 U.S. 332, 442 (1950).

Don't just sit there, explain your decision and then do what is right.

Yours truly,



Haywood Jackson Mizell  
334-238-8987

Enclosures: IRS letter dated December 3, 2018 about (Form CVL PEN) taxes.  
CERTIFICATE OF OFFICIAL RECORD by Nina McCraw for Richard  
Marsh dated November 19, 1994.

Cc: Mr. Donald J. Trump, President  
The White House  
1600 Pennsylvania Avenue NW  
Washington, DC 20500



Department of the Treasury  
Internal Revenue Service  
P.O. Box 69  
Memphis, TN 38101-0069

242362.769837.522130.17136 1 AB 0.408 701



H JACK MIZELL  
4518 WOODLEDGE DR  
MONTGOMERY AL 36109-4018

242362

Annual reminder of balance due taxes for tax year 2007

**Amount due: \$6,766.46**

The law requires us to send you this annual reminder notice explaining the amount you still owe for your 2007 (Form CVL PEN) taxes.

If you are working with us to address the amount you owe or have an installment agreement, you don't need to do anything. However, if you have questions about this notice, call your IRS representative.

To prevent interest and applicable penalties from continuing to increase, pay the amount due by December 24, 2018.

### Billing Summary

Amount you owe	\$6,766.46
<b>Amount due by December 24, 2018</b>	<b>\$6,766.46</b>

Continued on back...



H JACK MIZELL  
4518 WOODLEDGE DR  
MONTGOMERY AL 36109-4018

Notice	CP71A
Notice date	December 3, 2018
Social Security number	[REDACTED]



### Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2007), and the form number (CVL PEN) on your payment and any correspondence.

**Amount due by December 24, 2018**

**\$6,766.46**

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150



416568286 TW MIZE 55 0 200712 670 00000676646

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: November 29, 1994

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is an original Certificate of Assessments and Payments, consisting of eleven pages, with respect to Shelley Broadcasting Inc., Radio WIGC-FM, [REDACTED], for Form 941, Employer's Quarterly Federal Tax Return, for the tax periods 8412, 8603, 8709, 8712, 8803, 8806, 8809, 8812, 8903, 8906, 8909, 8912, 9003, 9006, 9009, 9012, 9103, 9106, 9109, 9112, 9203 and 9206.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

*Diana McLean*

Richard Marsh

Director, Internal Revenue Service Center  
Southeast Region  
Memphis, Tennessee



Catalog Number 150025

Form 2868 (Rev. 12-92)



**SUMMARY OF CERTIFICATE OF OFFICIAL RECORD**  
**GOVERNMENT REPORT 1** **WINA MCCRAW FOR RICHARD MARSH**  
**SUBMITTED BY DEPARTMENT UNITED STATES OF AMERICA**  
**CIVIL CASE NO. 94-A-1183-S**

CHECK AMOUNT \$184,873.59 DATED OCTOBER 16, 1987  
 CHECK # 17908 FARMERS AND MERCHANTS BANK, ARITON, AL  
 REMITTER BRYANT P. WILLIAMS  
 PAYMENT AND SATISFACTION IN FULL  
 OF FEDERAL TAXES THROUGH  
 SECOND QUARTER 1987,  
 RE: SHELLEY BROADCASTING COMPANY, INC.  
 TIN [REDACTED]

SHELLEY 63-0719708 FORM 941 PERIODS 8412, 8603, 8709,  
 THE CHECK GOES THROUGH 8706

**DEBT ON CERTIFICATE OF OFFICIAL RECORD**

	FORM 941	8412	8603	8712	8709
PAGE 1 PAYMENT 10-16-87	\$0.00				
PAGE 2 PAYMENT 10-16-87	\$22,720.08				
PAGE 3 8709 CREDIT APP 10/31/87	\$11,082.01	940 8512			
CREDIT APP 11/4/91	\$417.77	940 8512			
PAYMENT 10/16/87	\$11,982.24	940 8512			
PAGE 4 8712 CREDIT APP 941 8709	\$417.77	8712			
CREDIT APP 941 8709	\$2,673.82				
CREDIT APP 941 8709	\$63.60				
PAGE 5-11 AFTER 10-16-87	\$0.00				
TOTAL FOR PAYMENTS MADE 10-16-87	\$49,357.29				
OVERPAYMENT TO BE REFUNDED	\$135,516.40				

THE CERTIFICATE WAS SIGNED BELOW THE STATEMENT AS FOLLOWS:  
 I certify that the foregoing transcript of the taxpayer named  
 above in respect to the taxes specified is a true and complete  
 transcript for the period stated, of all assessments, penalties  
 interest, delinquencies, credits, refunds, and advances or unidentified  
 payments relating thereto as disclosed by the records or this  
 office as of the date of this certification.

signed by Wina McCraw November 18, 1984

SUBMITTED BY HARWOOD JACKSON NISALL

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: November 18, 1994

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is an original Certificate of Assessments and Payments, consisting of ten pages, with respect to Associated Builders Corporation Inc., ABCO, [REDACTED], for Form 941, Employer's Quarterly Federal Tax Return, for the tax periods 8506, 8509, 8603, 8609, 8612, 8712, 8803, 8806, 8809, 8812 and 8903.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

*Thomas M. McLean*  
Richard Marsh  
Director, Internal Revenue Service Center  
Southeast Region  
Memphis, Tennessee



Catalog Number 120022

Form 2886 (Rev. 12-82)

**SUMMARY OF CERTIFICATE OF OFFICIAL RECORD  
GOVERNMENT EXHIBIT B WINA MCCRAW FOR RICHARD MARSH  
SUBMITTED BY DEFENDANT UNITED STATES OF AMERICA  
CIVIL CASE NO. 94-A-1183-B**

**CHECK AMOUNT \$236,244.85 DATED OCTOBER 15, 1987**

**CHECK #15807  
DEBITEE BRYANT F. WILLIAMS**

**FARMERS AND MERCHANTS BANK, ARIZONA, AZ  
PAYMENT AND SATISFACTION IN FULL  
OF FEDERAL TAXES THROUGH  
SECOND QUARTER 1987;  
RE: ASSOCIATED BUILDERS CORPORATION;  
TIN [REDACTED]**

**ABCO, 53-0578858 FOR FORM 941**

**PERIODS 8506, 8509, 8503, 8509, 8612 THE CHECK GOES THROUGH 8706**

**DEBT AS PER CERTIFICATE OF OFFICIAL RECORD**

<b>PAGE 1</b>	<b>PAYMENT 10-16-87</b>	<b>\$3,716.03</b>
<b>PAGE 2</b>	<b>PAYMENT 10-16-87</b>	<b>\$40,183.75</b>
<b>PAGE 3</b>	<b>PAYMENT 10-16-87</b>	<b>\$31,429.25</b>
<b>PAGE 4</b>	<b>PAYMENT 10-16-87</b>	<b>\$18,927.47</b>
<b>PAGE 5</b>	<b>PAYMENT 10-16-87</b>	<b>\$22,586.56</b>
<b>PAGE 6</b>	<b>NO PAYMENT SHOWN</b>	<b>\$0.00</b>
<b>PAGE 7</b>	<b>NO PAYMENT SHOWN</b>	<b>\$0.00</b>
<b>PAGE 8</b>	<b>NO PAYMENT SHOWN</b>	<b>\$0.00</b>
<b>PAGE 9</b>	<b>NO PAYMENT SHOWN</b>	<b>\$0.00</b>

<b>TOTAL FOR PAYMENTS MADE 10-16-87</b>	<b>\$108,283.06</b>
<b>TRUST FUND</b>	<b>\$48,195.06</b>

<b>OVERPAYMENT TO BE REFUNDED</b>	<b>\$188,049.49</b>
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**THE CERTIFICATE WAS SIGNED BELOW THE STATEMENT AS FOLLOWS:  
I certify that the foregoing transcript of the taxpayer named  
above in respect to the taxes specified is a true and complete  
transcript for the period stated, of all assessments, penalties,  
interest, abatements, credits, refunds, and advance or unidentified  
payments relating thereto as disclosed by the records or this  
office as of the date of this certification.**

**signed by Wina McCraw November 16, 1994**

**SUBMITTED BY HAYWOOD JACKSON MYNELL**

Haywood Jackson Mizell  
4518 Woodledge Drive  
Montgomery, AL 36109

January 15, 2019  
Certified Mail 7018 1130 0000 8685 8040  
Return Receipt 9590 9402 3796 8032 5703 54

Department of the Treasury  
Internal Revenue Service  
P.O. Box 69  
Memphis, TN 38101-0069

RE: REPEAT REQUEST FOR REFUND OF "RESPONSIBLE OFFICE" DUPLICATE  
OVERPAYMENT \$323,565.89 TREASURY DEPARTMENT CONFIRMED AS  
OUTSTANDING AND UNPAID. Notice CP71A 2007 See letter copy 0734484989 Oct  
01, 2018 LTR 131C [REDACTED] 200712 30 00001678 BODC: SB Tax period: Dec 31,  
2007 CISLRB3N2W

Gentlemen,

On October 16, 1987 The IRS was paid \$421,118.24 which included both corporate liabilities and a duplicate amount for the responsible officer's portion. A refund in the correct amount was promised to be made within two weeks. This is yet another request that the excess amount of \$323,565.89 plus interest be refunded as determined by the official Treasury Department CERTIFICATE OF OFFICIAL RECORD prepared by Nina McCraw on November 25, 1994.

On February 17, 1999, Mr. E. Steve Cantrell representing the Internal revenue Service in the Birmingham Appeals, Department of the Treasury Southeastern Region wrote his attempt to avoid the payment of the refund due because, thirteen years later, the files were not available or missing. He found no needed files to justify a refund, but instead compiled a handmade summary that contradicted the CERTIFICATE OF OFFICIAL RECORD taking no action for a refund. The refusal to properly pay the refund flies in the face of the quarterly transcript from 1984 forward. Note that the corporation that was sold generated the funds seized and the corporation could no longer generate IRS liability. The IRS today continues instead to increase collection of funds not owed.

For years now, the error still continues, and the refund remains unpaid. No silence or nondisclosure on the part of the IRS can in any way alter the facts. The overpayment must be refunded, so say a SCOTUS ruling on a similar case.

So far, the IRS has produced no proof that justifies the withholding of the refund. Every agent I have seen face to face agree that the refund should be paid because when the corporation liability is paid, the responsible officer's liability is extinguished as well. Only the IRS requires two payments for the same debt. Pretending the loss of records can not be allowed to avoid faithful performance of the duty that the

position demands.

Please make the refund.

Yours truly,

Haywood Jackson Mizell

Enclosed: Copy letter to Memphis dated December 14, 2018 CP71A Notice  
Copy 1999 letter from E. Steve Cantrell (his summary hand written)  
Copy of checks that paid \$421,118.24 against \$97,552.35 owed.  
Copy of CERTIFICATE OF OFFICIAL RECORD by Nina McCraw

Cc: Mr. Donald J. Trump, President  
The White House  
1600 Pennsylvania Avenue NW  
Washington, DC 20500

PS: See all previous correspondence requests for the refund. Please.