INTERNAL REVENUE SERVICE

IRS

FAX TRANSMISSION
Cover Sheet

Date: December 17, 2014

To: Ms. Lorraine Hudson

Address/Organization: County of Escambia Board of County Comm

Fax Number: 18505954846 Office Number:

From: Deishun Garmon-Robinson

Address/Organization: Internal Revenue Service

Fax Number: 1-855-243-4018 Office Number: 251-341-5921

Number of pages: 74 *Including cover page*

Subject: FW: Reports

The Form 2504WC and Form 2504 is coming in a separate fax. My secretary is faxing those forms. If you agree please sign (3) copies of the closing agreement with original signatures. Please also sign Form 2504WC and Form 2504. Thank you

Deishun Garmon-Robinson
Internal Revenue Agent
FSLG Specialist, Group 7252
Tax Exempt and Government Entities
1110 Montlimar Dr. 3rd Flr
Mobile, AL 36609
(251) 341-5921 office
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From: Garmon-Robinson Deishun L
Sent: Wednesday, December 17, 2014 8:14 AM
To: 'Lorraine Hudson/Justin Smith (Business Fax)_'
Subject: Reports

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

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Internal Revenue Agent
FSLG Specialist, Group 7252
Tax Exempt and Government Entities
1110 Montlimar Dr. 3rd Flr
Mobile, AL 36609
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CLOSING AGREEMENT ON FINAL DETERMINATION COVERING SPECIFIC MATTERS

Under section 7121 of the Internal Revenue Code of 1986, as amended (the "Code"), Taxpayer, EIN 59-6000598 (the "Taxpayer") and the Commissioner of Internal Revenue Service (the "Commissioner" or the "IRS") make this closing agreement (the "Agreement").

WHEREAS, this Agreement is in settlement of issues raised in an examination of the Taxpayer.

WHEREAS, the IRS has determined the following facts and made the following legal conclusions as the result of conducting an employment tax ("Employment Tax") examination of the Taxpayer with regard to the Taxpayer's obligations under sections 3101, 3111, 3402 and 3509 for calendar year/years 2012:

A. The Taxpayer has entered into an agreement with the Social Security Administration pursuant to section 218 of the Social Security Act ("218 Agreement").

B. The Taxpayer paid compensation to certain workers (the "Workers") in the following position descriptions: Part-time Volunteer Firefighter

C. The Workers' positions are covered positions under the Taxpayer's 218 Agreement. The Social Security Administration concurs with this determination. Thus, the Workers are employees within the meaning of section 3121(d)(4) of the Code

D. The Taxpayer did not treat the Workers' positions as covered positions under the 218 Agreement, did not treat the Workers as employees under sections 3121(d)(4) and 3401(c) of the Code, and did not treat the payments made to the Workers as wages within the meaning of sections 3121(a) and 3401(a) of the Code.

E. The Taxpayer timely filed Forms 1099 with the IRS with respect to payments made to the Workers for services performed in the calendar year 2012.

F. The total compensation paid to the Workers for services provided in calendar year 2012 was $463,247.45.

G. The Taxpayer agrees that the Workers' positions are covered positions under the 218 Agreement, that the Workers were employees within the meaning of

sections 3121(d)(4) and 3401(c), and that payments to the Workers constituted wages subject to FICA tax under the provisions of 3121, 3101 and 3111 of the Code and income tax withholding under the provisions of Section 3402 of the Code.

WHEREAS, the Taxpayer and the IRS have determined that resolution of the matters discussed in paragraphs A through G above is in their respective best interests.

WHEREAS, the terms of this Agreement were arrived at pursuant to negotiations between the Taxpayer and the IRS and may differ from the terms of settlement of similar issues examined or to be examined by the IRS.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND AGREED PURSUANT TO THIS AGREEMENT EXECUTED BY THE PARTIES HERETO UNDER SECTION 7121 OF THE CODE FOR FEDERAL TAX PURPOSES THAT:

1. Simultaneously with the execution and delivery of this Agreement, the Taxpayer will pay $47,621.84 (the "Closing Amount) to resolve this issue. The Closing Amount shall be made by certified check payable to the U.S. Treasury and delivered to a duly authorized representative of the IRS.

2. This Agreement is executed solely with regard to the resolution of matters discussed in paragraphs A through G above and not of any other issues raised, or to be raised, during the examination of the Taxpayer for calendar year 2012.

3. Effective January 01, 2015, and for all periods thereafter, the Taxpayer will treat the Workers' positions (and positions similar to those of the Workers) as covered positions under the 218 Agreement. In addition, the Taxpayer will treat all payments made to the Workers (and individuals in positions similar to those of the Workers), as wages subject to all Employment Taxes. For calendar year 2015, and all subsequent years, the Taxpayer will report compensation paid to the Workers on Forms W-2.

4. The IRS will not disturb the Taxpayer's classification of the Workers for federal employment tax purposes for any period from January 1, 2011 through December 31, 2014.

5. Notwithstanding anything to the contrary contained herein, the IRS may take any appropriate action against the Taxpayer with respect to matters other than those set forth herein.

6. The IRS will not assess penalties or interest under Section 6721 of the Code or any other penalty or interest provisions with respect to any tax liability covered under this Agreement.

7. This Agreement constitutes a full and complete resolution under the Code of the specific matters discussed herein. No inference shall be made with respect to whether this resolution satisfies other Federal or State law.

8. This Agreement may not be cited or relied upon by any person or entity whatsoever as precedent in the disposition of any other case.

9. No party hereto shall endeavor by litigation or other means to attack the validity of this Agreement.

10. The Closing Amount is not refundable, or subject to credit or offset under any circumstance.

11. This Agreement is final and conclusive except that -

(a). The matter it relates to may be reopened in the event of fraud, malfeasance, or misrepresentation of a material fact.
(b). It is subject to the sections of the Code that expressly provide that effect be given to their provisions (including any stated exceptions for section 7122 of the Code), notwithstanding any other law or rule of law; and
(c). If it relates to a tax period ending after the date of this Agreement, it is subject to any law, enacted after such date that applies to that tax period.

IN WITNESS WHEREOF, the parties to this Agreement have executed this Agreement on the dates indicated below. By signing this Agreement, the parties certify that they have read and agree to the terms set forth herein.

TAXPAYER Name_County of Escambia Board of County Commissioners	COMMISSIONER OF INTERNAL REVENUE
EIN: 59-6000598	
By:_____	By:_____ Paul A. Marmolejo
Title: _____	Title: Director, Federal, State and Local Governments
Date:_____	Date:_____

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Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No. or
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Compensation paid to Volunteer Firefighters (VFF) as Additional Wages

Tax Year	2012	Full rates	
Wages paid to Volunteer Firefighter (VFF)	$82,760.00		
Applicable Taxes:			
Federal Income Tax	5,172.50	25%	
Social Security Tax	20,690.00	10.40%	
Medicare Tax	2,400.04	2.9%	
Total Tax Due:	$31,697.08		

Decision

Wages are increased to include the amounts paid to VFF of the County of Escambia who were previously treated as contractors and issued 1099-MISC. The wages are subject to Federal Income Tax withholding, Social Security and Medicare tax using regular rates.

Generally, tax laws apply to firefighters in the same manner as for other types of workers. It does not matter whether firefighters are termed "volunteers", are considered employees, or are identified by any other name, if the work they do is subject to the will and control of the payer, under the common-law rules, they are employees for Federal tax purposes. The determination as to whether workers are common-law employees or independent contractors is made applying the same standards used for other workers. See IRS Publication 15, Employer's Tax Guide, for more information on determining whether a worker is a common-law employee.

Similarly, it does not matter whether they are paid on a "call" basis, monthly, hourly, etc.; or whether the worker is full-time or part-time. These payments are wages that should be reported on Form W-2, subject to withholding for Federal income tax, social security, and Medicare purposes. Employers are responsible for withholding on these wages and filing Form 941.

If a worker is a common-law employee, any amounts received that are not exempt under a special provision, are reported on Form W-2 as wages. It does not matter what the payments are called.

Facts:

The federal employment taxes are those imposed by the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and the collection of income tax at source on wages. In cases that involve a possible employer-employee relationship, it is our practice to solicit information from the parties involved. Therefore, we contacted several individuals who

perform services for the County as volunteer firemen. Accordingly, this ruling is based on the information received by the above-named workers and the County on Form SS-8

According to the information gathered from the Entity, the County has an integrated fire department, which has a staff of full-time firefighters which receives all employee benefits. They receive training and attend weekly meetings. Either the workers or the County may terminate the agreement for services at any time. The County states that if a worker's performance is not satisfactory, the individual say be voted out. The workers 'services are subject to the supervision of a captain, assistant chief, or chief, who may, on occasion, pass down instructions.

It is understood that the workers are to perform their services personally. They have a continuous relationship with the County as opposed to a single transaction. The workers do not adhere to a routine or schedule, but respond only when needed to assist in fires and rescue. The workers report to the station for drills, inspections, and training. The County pays the workers hourly wages and carries workmen's compensation insurance on them.

The County provides the workers with all the equipment and materials that they need to perform their services. The workers cannot incur a loss or recognize a profit in the performance of their services and they do not have financial investments in businesses related to the services performed. They are not reimbursed for any expenses they may incur, such as loss of time from their regular work. The workers do not represent themselves to the public as being in business to perform the same or similar services.

These workers were initially treated as contract volunteer firefighters and later converted to full-time staff employees performing the same function. Taxpayer stated the main difference between a volunteer firefighter and a full-time staff firefighter is the type of certification/training required, which allows the full-time firefighter to perform higher level task and job function. Taxpayer stated to be a full-time firefighter a higher level of certification and training is required otherwise these individuals are classified as volunteer contractors.

Law and Argument:

Internal Revenue Code Section 3402(a) provides that every employer making payment of wages shall deduct and withhold federal income taxes.

Section 3121(d)(2) of the Internal Revenue Code defines "employee" as any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee.

The question of whether an individual is an employee under the common law rules or an independent contractor is one of fact to be determined upon consideration of the facts and the application of the law and regulations in a particular case. Guides for determining the existence of that status are found in three substantially similar sections of the Employment Tax Regulations, namely, sections 31.3121(d)-1, 31.3306(i)-1, and 31.3401(c)-1, relating to the

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Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and federal tax withholding, respectively.

Section 31.3121(d)-1(c)(2) of the regulations provides that generally, the relationship of employer and employee exists when the person for whom the services are performed has the right to control and direct the individual who performs the services not only as to the result to be accomplished by the work, but also as to the details and means by which that result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but as to how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he or she has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is the employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and the furnishing of a place to work to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished the work and not as to the means and methods for accomplishing the result, he is an independent contractor.

In determining whether an individual is an employee under the common law rules, twenty factors have been identified as indicating whether sufficient control is present to establish an employer-employee relationship. The twenty factors have been developed based on an examination of cases and rulings considering whether an individual is an employee. The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed. See Rev. Rul. 87-41, 1987-1 C.B. 296.

Consideration must also be given to such factors as the continuity of the relationship and whether or not the individual's services are an integral part of the business of the employer as distinguished from an independent trade or business of the individual himself in which he assumes the risks of realizing a profit or suffering a loss. See United States v. Silk, 331 U.S. 704, 91 L. Ed. 1757, 67 S. Ct. 1463, 1947-2 C.B. 167 (1947), 1947-2 C.B. 167, and Bartels v. Birmingham, 332 U.S. 126, 91 L. Ed. 1947, 67 S. Ct. 1547, 1947-2 C.B. 174 (1947), 1947-2 C.B. 174.

Section 31.3121(d)-1(a)(3) of the regulations provides that if the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as partner, co-adventurer, agent, independent contractor, or the like.

In this case, the workers are given instructions. A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee. This control factor is present if the person or persons for whom the services are performed have the right to require compliance with instructions. See, for example, Rev. Rul. 68-598, 1968-2 C.B. 464, and Rev. Rul. 66-381, 1966-2 C.B. 449

The workers are given training. Training a worker by requiring an experienced employee to work with the worker, by corresponding with the worker, by requiring the worker to attend meetings, or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner. See Rev. Rul. 70-630, 1970-2 C.B. 229.

It is understood that the workers are to perform their services personally. If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results. See [*7] Rev. Rul. 55-695, 1955-2 C.B. 410.

The workers have a continuing relationship with the County. A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where work is performed at frequently recurring although irregular intervals. See United States v. Silk.

The workers are paid based on the number of respondents call and training/meetings attended. The volunteer is required to respond to a certain minimum call during a particular month or required to attend safety training/meetings to be compensated for that month stipend. A log sheet is prepared by the volunteer and approved by the supervisor. The volunteer only has to report to the station he/she is assigned to. Payment by the hour, week, or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor. See Rev. Rul. 74-389, 1974-2 C.B. 330.

The County furnishes the workers with the necessary equipment and materials. The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship. See Rev. Rul. 71-524, 1971-2 C.B. 346.

The workers do not have significant investments in the facilities used. If a worker invests [*8] in facilities that are used by the worker in performing services and are not typically maintained by employees (such as the maintenance of an office rented at fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor. On the other hand, lack of investment in facilities indicates dependence on the person or persons for whom the services are performed for such facilities and, accordingly, the existence of an employer-employee relationship. See Rev. Rul. 71-524.

The workers cannot realize a profit or loss while performing their services. A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee. See Rev. Rul. 70-309, 1970-1 C.B. 199. For example, if the worker is subject to a real risk of economic loss due to significant investments or a bona fide liability for expenses, such as salary payments to unrelated employees, that factor indicates that the worker is an independent contractor. The risk that a worker will not receive payment for his or her services,

[*9] however, is common to both independent contractors and employees and thus does not constitute of sufficient economic risk to support treatment as an independent contractor.

Either the County or the workers may terminate the services at any time. The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. See Rev. Rul. 75-41, 1975-1 C.B. 323. If a worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship. See Rev. Rul. 70-309.

We have carefully considered the information submitted in this case and, in applying the principles enunciated in the Code, regulations, court cases, and revenue rulings cited above to the facts presented, conclude that the workers are employees of the County for federal employment tax purposes. Their wages are subject to federal income tax withholding.

Section 3306(c)(7) of the Code, pertaining to the FUTA, provides [*10] that services performed in the employ of a state, political subdivision, or instrumentality thereof, are excepted from the definition of employment.

Services performed in the employ of a state or its political subdivisions are excepted from employment for purposes of the FICA by section 3121(b)(7) of the Code.

However, there is a liability for the FICA taxes if the services are included under an agreement entered into pursuant to section 218 of the Social Security Act. Please contact your state social security administrator for more information.

If a worker is not covered under a section 218 agreement, then section 3121(u)(2) of the Code states that for purposes of the Medicare Tax portion of Social Security, individuals not subject to social security tax who begin performing services after March 31, 1986 are subject to the Medicare Tax. Individuals performing services before April 1, 1986 and who are not under social security are not subject to the Medicare Tax provisions.
Under section 3121(b)(7)(F), with regard to services performed after July 1, 1991, service in the employ of a state, or any political subdivision thereof, or of an instrumentality of any one or more of the foregoing [*11] which is wholly owned thereby, by individual who is not a member of a retirement system of such state, political subdivision, or instrumentality, will be subject to both the Medicare and the social security portions of the FICA tax.

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20 Common Law Factors

In determining whether an individual is an employee under the common law rules, twenty factors have been identified as indicating whether sufficient control is present to establish an employer- employee relationship. The twenty factors have been developed based on an examination of cases and rulings considering whether an individual is an employee. The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed. See, *Rev. Rul. 87-41,* 1987-1 C.13. 296.

The twenty factors are described below:

1. *Instructions.* A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee. This control factor is present if the person or persons for whom the services are performed have the *right* to require compliance with instructions. See, for example, Rev. Rul. 68-598, 1968-2 C.B. 464, and Rev. Rul. 66-381, 1966-2 C.B. 449.

2. *Training.* Training a worker by requiring an experienced employee to work with the worker, by corresponding with the worker, by requiring the worker to attend meetings, or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner. See Rev. Rul. 70-630, 1970-2 C.B. 229.

3. *Integration.* Integration of the worker's services into the business operations generally shows that the worker is subject to direction and control. When the success or continuation of a business depends to an appreciable degree upon the performance of certain services, the workers who perform those services must necessarily be subject to a certain amount of control by the owner of the business. See *United States v. Silk,* 331 U.S. 704 (1947), 1947-2 C.B. 167.

4. *Services Rendered Personally.* If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results. See Rev. Rul. 55-695, 1955-2 C.B. 410.

5. *Hiring, Supervising, and Paying Assistants.* If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job. However, if one worker hires, supervises, and pays the other assistants pursuant to a contract under which the worker agrees to provide materials and labor and under which the worker is responsible only for the attainment of a result, this factor indicates an independent contractor status. Compare Rev. Rul. 63-115, 1963-1 C.B. 178, with Rev. Rul. 55-593, 1955-2 C.B. 610.

6. *Continuing Relationship.* A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where work is performed at frequently recurring although irregular intervals. See *United States v. Silk.*

7. *Set Hours of Work.* The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control. See Rev. Rul. 73-591, 1973-2 C.B. 337.

8. *Full Time Required.* If the worker must devote substantially full time to the business of the person or persons for whom the services are performed, such person or persons have control over the amount of time the worker spends working and impliedly restrict the worker from doing other gainful work. An independent contractor, on the other hand, is free to work when and for whom he or she chooses. See Rev. Rul. 56-694, 1956-2 C.B. 694.

9. *Doing Work on Employer's Premises.* If the work is performed on the premises of the person or persons for whom the services are performed, that factor suggests control over the worker, especially if the work could be done elsewhere. Rev. Rul. 56-660, 1956-2 C.B. 693. Work done off the premises of the person or persons receiving the services, such as at the office of the worker, indicates some freedom from control. However, this fact by itself does not mean that the worker is not an employee. The importance of this factor depends on the nature of the service involved and the extent to which an employer generally would require that employees perform such services on the employer's premises. Control over the place of work is indicated when the person or persons for whom the services are performed have the right to compel the worker to travel a designated route, to canvass a territory within a certain time, or to work at specific places as required. See Rev. Rul. 56-694.

10. *Order or Sequence Set.* If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed. Often, because of the nature of an occupation, the person or persons for whom the services are performed do not set the order of the services or set the order infrequently. It is sufficient to show control, however, if such person or persons retain the right to do so. See Rev. Rul. 56-694.

11. *Oral or Written Reports.* A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control. See Rev. Rul. 70-309, 1970-1 C.B. 199, and Rev. Rul. 68-248, 1968-1 C.B. 431.

12. *Payment by Hour, Week, Month.* Payment by the hour, week, or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor. See Rev. Rul. 74-389, 1974-2 C.B. 330.

13. *Payment of Business and/or Traveling Expenses.* If the person or persons for whom the services are performed ordinarily pay the worker's business and/or traveling expenses, the worker is ordinarily an employee. An employer, to be able to control expenses, generally retains the right to regulate and direct the worker's business activities. See Rev. Rul. 55-144, 1955-1 C.B. 483.

14. *Furnishing of Tools and Materials.* The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship. See Rev. Rul. 71-524, 1971-2 C.B. 346.

15. *Significant Investment.* If the worker invests in facilities that are used by the worker in performing services and are not typically maintained by employees (such as the maintenance of an office rented at

fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor. On the other hand, lack of investment in facilities indicates dependence on the person or persons for whom the services are performed for such facilities and, accordingly, the existence of an employer-employee relationship. See Rev. Rul. 71-524. Special scrutiny is required with respect to certain types of facilities, such as home offices.

16. *Realization of Profit or Loss.* A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee. See Rev. Rul. 70-309. For example, if the worker is subject to a real risk of economic loss due to significant investments or a bona fide liability for expenses, such as salary payments to unrelated employees, that factor indicates that the worker is an independent contractor. The risk that a worker will not receive payment for his or her services, however, is common to both independent contractors and employees and thus does not constitute a sufficient economic risk to support treatment as an independent contractor.

17. *Working for More Than One Firm at a Time.* If a worker performs more than de minimis services for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor. See Rev. Rul. 70-572, 1970-2 C.B. 221. However, a worker who performs services for more than one person may be an employee of each of the persons, especially where such persons are part of the same service arrangement.

18. *Making Service Available to General Public.* The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship. See Rev. Rul. 56-660.

19. *Right to Discharge.* The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. An independent contractor, on the other hand, cannot be fired so long as the independent contractor produces a result that meets the contract specifications. Rev. Rul. 75-41, 1975-1 C.B. 323.

20. *Right to Terminate.* If the worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship. See Rev. Rul. 70-309.

Section 31.3121(d)-1(a)(3) of the regulations provides that if the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as partner, co adventurer, agent, independent contractor, or the like.

Taxpayer Position

Taxpayer position is unknown at this time.

Conclusion

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An adjustment has been made to wages in the amount shown above. The adjustment is made to FIT wages, as well as Social Security and Medicare wages. See the attached workpaper showing the tax computation.

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Compensation paid to Volunteer Firefighters (VFF) reclassified employ(ee) status

Tax Year	2012	3509(a) rates	
Wages paid to Volunteer Firefighter (VFF)	$463,247.45		
Applicable Taxes:			
Federal Income Tax	$6,948.71	1.50%	
Social Security Tax	$ 32,612.62	7.04%	
Medicare Tax	$ 8,060.51	1.74%	
Total Tax Due:	$ 47,621.84		

Decision

Wages are increased to include the amounts paid to VFF of the County of Escambia who were previously treated as contractors and issued 1099-MISC. The wages are subject to Federal Income Tax withholding, Social Security and Medicare tax using rates available under Section 3509(a).

Generally, tax laws apply to firefighters in the same manner as for other types of workers. It does not matter whether firefighters are termed "volunteers", are considered employees, or are identified by any other name, if the work they do is subject to the will and control of the payer, under the common-law rules, they are employees for Federal tax purposes. The determination as to whether workers are common-law employees or independent contractors is made applying the same standards used for other workers. See IRS Publication 15, Employer's Tax Guide, for more information on determining whether a worker is a common-law employee.

Similarly, it does not matter whether they are paid on a "call" basis, monthly, hourly, etc.; or whether the worker is full-time or part-time. These payments are wages that should be reported on Form W-2, subject to withholding for Federal income tax, social security, and Medicare purposes. Employers are responsible for withholding on these wages and filing Form 941.

If a worker is a common-law employee, any amounts received that are not exempt under a special provision, are reported on Form W-2 as wages. It does not matter what the payments are called.

Facts:

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Name of Taxpayer COUNTY OF ESCAMBIA BOARD OF COUNTY COMMISSIONERS		Year/Period Ended 2012

The federal employment taxes are those imposed by the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and the collection of income tax at source on wages. In cases that involve a possible employer-employee relationship, it is our practice to solicit information from the parties involved. Therefore, we contacted several individuals who perform services for the County as volunteer firemen. Accordingly, this ruling is based on the information received by the above-named workers and the County on Form SS-8

According to the information gathered from the Entity, the County has an integrated fire department, which has a staff of full-time firefighters which receives all employee benefits. They receive training and attend weekly meetings. Either the workers or the County may terminate the agreement for services at any time. The County states that if a worker's performance is not satisfactory, the individual say be voted out. The workers 'services are subject to the supervision of a captain, assistant chief, or chief, who may, on occasion, pass down instructions.

It is understood that the workers are to perform their services personally. They have a continuous relationship with the County as opposed to a single transaction. The workers do not adhere to a routine or schedule, but respond only when needed to assist in fires and rescue. The workers report to the station for drills, inspections, and training. The County pays the workers hourly wages and carries workmen's compensation insurance on them.

The County provides the workers with all the equipment and materials that they need to perform their services. The workers cannot incur a loss or recognize a profit in the performance of their services and they do not have financial investments in businesses related to the services performed. They are not reimbursed for any expenses they may incur, such as loss of time from their regular work. The workers do not represent themselves to the public as being in business to perform the same or similar services.

Taxpayer stated the main difference between a volunteer firefighter and a full-time staff firefighter is the type of certification/training required, which allows the full-time firefighter to perform higher level task and job function. Taxpayer stated to be a full-time firefighter a higher level of certification and training is required otherwise these individuals are classified as volunteer contractors

Law and Argument:

Internal Revenue Code Section 3402(a) provides that every employer making payment of wages shall deduct and withhold federal income taxes.

Section 3121(d)(2) of the Internal Revenue Code defines "employee" as any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee.

The question of whether an individual is an employee under the common law rules or an independent contractor is one of fact to be determined upon consideration of the facts and the application of the law and regulations in a particular case. Guides for determining the existence

of that status are found in three substantially similar sections of the Employment Tax Regulations, namely, sections 31.3121(d)-1, 31.3306(i)-1, and 31.3401(c)-1, relating to the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and federal tax withholding, respectively.

Section 31.3121(d)-1(c)(2) of the regulations provides that generally, the relationship of employer and employee exists when the person for whom the services are performed has the right to control and direct the individual who performs the services not only as to the result to be accomplished by the work, but also as to the details and means by which that result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but as to how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he or she has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is the employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and the furnishing of a place to work to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished the work and not as to the means and methods for accomplishing the result, he is an independent contractor.

In determining whether an individual is an employee under the common law rules, twenty factors have been identified as indicating whether sufficient control is present to establish an employer-employee relationship. The twenty factors have been developed based on an examination of cases and rulings considering whether an individual is an employee. The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed. See Rev. Rul. 87-41, 1987-1 C.B. 296.

Consideration must also be given to such factors as the continuity of the relationship and whether or not the individual's services are an integral part of the business of the employer as distinguished from an independent trade or business of the individual himself in which he assumes the risks of realizing a profit or suffering a loss. See United States v. Silk, 331 U.S. 704, 91 L. Ed. 1757, 67 S. Ct. 1463, 1947-2 C.B. 167 (1947), 1947-2 C.B. 167, and Bartels v. Birmingham, 332 U.S. 126, 91 L. Ed. 1947, 67 S. Ct. 1547, 1947-2 C.B. 174 (1947), 1947-2 C.B. 174.

Section 31.3121(d)-1(a)(3) of the regulations provides that if the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as partner, co-adventurer, agent, independent contractor, or the like.

In this case, the workers are given instructions. A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee. This control factor is present if the person or persons for whom the services are performed have the right to require compliance with instructions. See, for example, Rev. Rul. 68-598, 1968-2 C.B. 464, and Rev. Rul. 66-381, 1966-2 C.B. 449

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The workers are given training. Training a worker by requiring an experienced employee to work with the worker, by corresponding with the worker, by requiring the worker to attend meetings, or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner. See Rev. Rul. 70-630, 1970-2 C.B. 229.

It is understood that the workers are to perform their services personally. If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results. See [*7] Rev. Rul. 55-695, 1955-2 C.B. 410.

The workers have a continuing relationship with the County. A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where work is performed at frequently recurring although irregular intervals. See United States v. Silk.

The workers are paid based on the number of respondents call and training/meetings attended. The volunteer is required to respond to a certain minimum call during a particular month or required to attend safety training/meetings to be compensated for that month stipend. A log sheet is prepared by the volunteer and approved by the supervisor. The volunteer only has to report to the station he/she is assigned to. Payment by the hour, week, or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor. See Rev. Rul. 74-389, 1974-2 C.B. 330.

The County furnishes the workers with the necessary equipment and materials. The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship. See Rev. Rul. 71-524, 1971-2 C.B. 346.

The workers do not have significant investments in the facilities used. If a worker invests [*8] in facilities that are used by the worker in performing services and are not typically maintained by employees (such as the maintenance of an office rented at fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor. On the other hand, lack of investment in facilities indicates dependence on the person or persons for whom the services are performed for such facilities and, accordingly, the existence of an employer-employee relationship. See Rev. Rul. 71-524.

The workers cannot realize a profit or loss while performing their services. A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee. See Rev. Rul. 70-309, 1970-1 C.B. 199. For example, if the worker is subject to a real risk of economic loss due to significant investments or a bona fide liability for expenses, such as salary payments to unrelated employees, that factor indicates that the worker is an independent contractor. The risk that a worker will not receive payment for his or her services,

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[*9] however, is common to both independent contractors and employees and thus does not constitute of sufficient economic risk to support treatment as an independent contractor.

Either the County or the workers may terminate the services at any time. The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. See Rev. Rul. 75-41, 1975-1 C.B. 323. If a worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship. See Rev. Rul. 70-309.

We have carefully considered the information submitted in this case and, in applying the principles enunciated in the Code, regulations, court cases, and revenue rulings cited above to the facts presented, conclude that the workers are employees of the County for federal employment tax purposes. Their wages are subject to federal income tax withholding.

Section 3306(c)(7) of the Code, pertaining to the FUTA, provides [*10] that services performed in the employ of a state, political subdivision, or instrumentality thereof, are excepted from the definition of employment.

Services performed in the employ of a state or its political subdivisions are excepted from employment for purposes of the FICA by section 3121(b)(7) of the Code.

However, there is a liability for the FICA taxes if the services are included under an agreement entered into pursuant to section 218 of the Social Security Act. Please contact your state social security administrator for more information.

If a worker is not covered under a section 218 agreement, then section 3121(u)(2) of the Code states that for purposes of the Medicare Tax portion of Social Security, individuals not subject to social security tax who begin performing services after March 31, 1986 are subject to the Medicare Tax. Individuals performing services before April 1, 1986 and who are not under social security are not subject to the Medicare Tax provisions.
Under section 3121(b)(7)(F), with regard to services performed after July 1, 1991, service in the employ of a state, or any political subdivision thereof, or of an instrumentality of any one or more of the foregoing [*11] which is wholly owned thereby, by individual who is not a member of a retirement system of such state, political subdivision, or instrumentality, will be subject to both the Medicare and the social security portions of the FICA tax.

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20 Common Law Factors

In determining whether an individual is an employee under the common law rules, twenty factors have been identified as indicating whether sufficient control is present to establish an employer- employee relationship. The twenty factors have been developed based on an examination of cases and rulings considering whether an individual is an employee. The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed. See, *Rev. Rul. 87-41*, 1987-1 C.13. 296.

The twenty factors are described below:

1. *Instructions.* A worker who is required to comply with other persons' instructions about when, where, and how he or she is to work is ordinarily an employee. This control factor is present if the person or persons for whom the services are performed have the *right* to require compliance with instructions. See, for example, Rev. Rul. 68-598, 1968-2 C.B. 464, and Rev. Rul. 66-381, 1966-2 C.B. 449.

2. *Training.* Training a worker by requiring an experienced employee to work with the worker, by corresponding with the worker, by requiring the worker to attend meetings, or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner. See Rev. Rul. 70-630, 1970-2 C.B. 229.

3. *Integration.* Integration of the worker's services into the business operations generally shows that the worker is subject to direction and control. When the success or continuation of a business depends to an appreciable degree upon the performance of certain services, the workers who perform those services must necessarily be subject to a certain amount of control by the owner of the business. See *United States v. Silk*, 331 U.S. 704 (1947), 1947-2 C.B. 167.

4. *Services Rendered Personally.* If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results. See Rev. Rul. 55-695, 1955-2 C.B. 410.

5. *Hiring, Supervising, and Paying Assistants.* If the person or persons for whom the services are performed hire, supervise, and pay assistants, that factor generally shows control over the workers on the job. However, if one worker hires, supervises, and pays the other assistants pursuant to a contract under which the worker agrees to provide materials and labor and under which the worker is responsible only for the attainment of a result, this factor indicates an independent contractor status. Compare Rev. Rul. 63-115, 1963-1 C.B. 178, with Rev. Rul. 55-593, 1955-2 C.B. 610.

6. *Continuing Relationship.* A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where work is performed at frequently recurring although irregular intervals. See *United States v. Silk.*

7. *Set Hours of Work.* The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control. See Rev. Rul. 73-591, 1973-2 C.B. 337.

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8. *Full Time Required.* If the worker must devote substantially full time to the business of the person or persons for whom the services are performed, such person or persons have control over the amount of time the worker spends working and impliedly restrict the worker from doing other gainful work. An independent contractor, on the other hand, is free to work when and for whom he or she chooses. See Rev. Rul. 56-694, 1956-2 C.B. 694.

9. *Doing Work on Employer's Premises.* If the work is performed on the premises of the person or persons for whom the services are performed, that factor suggests control over the worker, especially if the work could be done elsewhere. Rev. Rul. 56-660, 1956-2 C.B. 693. Work done off the premises of the person or persons receiving the services, such as at the office of the worker, indicates some freedom from control. However, this fact by itself does not mean that the worker is not an employee. The importance of this factor depends on the nature of the service involved and the extent to which an employer generally would require that employees perform such services on the employer's premises. Control over the place of work is indicated when the person or persons for whom the services are performed have the right to compel the worker to travel a designated route, to canvass a territory within a certain time, or to work at specific places as required. See Rev. Rul. 56-694.

10. *Order or Sequence Set.* If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed. Often, because of the nature of an occupation, the person or persons for whom the services are performed do not set the order of the services or set the order infrequently. It is sufficient to show control, however, if such person or persons retain the right to do so. See Rev. Rul. 56-694.

11. *Oral or Written Reports.* A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control. See Rev. Rul. 70-309, 1970-1 C.B. 199, and Rev. Rul. 68-248, 1968-1 C.B. 431.

12. *Payment by Hour, Week, Month.* Payment by the hour, week, or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor. See Rev. Rul. 74-389, 1974-2 C.B. 330.

13. *Payment of Business and/or Traveling Expenses.* If the person or persons for whom the services are performed ordinarily pay the worker's business and/or traveling expenses, the worker is ordinarily an employee. An employer, to be able to control expenses, generally retains the right to regulate and direct the worker's business activities. See Rev. Rul. 55-144, 1955-1 C.B. 483.

14. *Furnishing of Tools and Materials.* The fact that the person or persons for whom the services are performed furnish significant tools, materials, and other equipment tends to show the existence of an employer-employee relationship. See Rev. Rul. 71-524, 1971-2 C.B. 346.

15. *Significant Investment.* If the worker invests in facilities that are used by the worker in performing services and are not typically maintained by employees (such as the maintenance of an office rented at

fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor. On the other hand, lack of investment in facilities indicates dependence on the person or persons for whom the services are performed for such facilities and, accordingly, the existence of an employer-employee relationship. See Rev. Rul. 71-524. Special scrutiny is required with respect to certain types of facilities, such as home offices.

16. *Realization of Profit or Loss.* A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee. See Rev. Rul. 70-309. For example, if the worker is subject to a real risk of economic loss due to significant investments or a bona fide liability for expenses, such as salary payments to unrelated employees, that factor indicates that the worker is an independent contractor. The risk that a worker will not receive payment for his or her services, however, is common to both independent contractors and employees and thus does not constitute a sufficient economic risk to support treatment as an independent contractor.

17. *Working for More Than One Firm at a Time.* If a worker performs more than de minimis services for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor. See Rev. Rul. 70-572, 1970-2 C.B. 221. However, a worker who performs services for more than one person may be an employee of each of the persons, especially where such persons are part of the same service arrangement.

18. *Making Service Available to General Public.* The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship. See Rev. Rul. 56-660.

19. *Right to Discharge.* The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. An independent contractor, on the other hand, cannot be fired so long as the independent contractor produces a result that meets the contract specifications. Rev. Rul. 75-41, 1975-1 C.B. 323.

20. *Right to Terminate.* If the worker has the right to end his or her relationship with the person for whom the services are performed at any time he or she wishes without incurring liability, that factor indicates an employer-employee relationship. See Rev. Rul. 70-309.

Section 31.3121(d)-1(a)(3) of the regulations provides that if the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as partner, co adventurer, agent, independent contractor, or the like.

Taxpayer Position

Taxpayer position is unknown at this time.

Conclusion

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An adjustment has been made to wages in the amount shown above. The adjustment is made to FIT wages, as well as Social Security and Medicare wages. The taxes on the wages were calculated using reduce rates allowed under 3509(a). See the attached workpaper showing the tax computation.

Escambia County Board of County Commissioners
59-6000598
12/31/2012
Additional Wages

ROBERT M SABO II	WEST P'COLA VFD	$	300.00	
ROBERT M SABO II	WEST P'COLA VFD	$	300.00	
ROBERT M SABO II	WEST P'COLA VFD	$	300.00	
ROBERT M SABO II	WEST P'COLA VFD	$	300.00	
ROBERT M SABO II	WEST PENSACOLA VFD	$	300.00	
ROBERT M SABO II	WEST PENSACOLA VFD	$	300.00	
ROBERT M SABO II	WEST PENSACOLA VFD	$	300.00	
ROBERT M SABO II	WEST PENSACOLA VFD	$	300.00	
ROBERT M SABO II	WP VFD STIPEND	$	300.00	
				$ 2,700.00
ADAM P SZWEC	WEST P'COLA VFD	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
ADAM P SZWEC	WP VFD STIPEND	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
ADAM P SZWEC	WEST PENSACOLA VFD	$	300.00	
				$ 2,700.00
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	RETENTION INCENTIVE	$	1,200.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
ELTON W GILMORE	MCDAVID VFD STIPEND	$	450.00	
				$ 6,600.00
WILLIAM C GAINEY	WEST P'COLA VFD	$	300.00	
WILLIAM C GAINEY	WEST P'COLA VFD	$	300.00	
WILLIAM C GAINEY	WEST P'COLA VFD	$	300.00	
WILLIAM C GAINEY	WEST PENSACOLA VFD	$	400.00	
WILLIAM C GAINEY	WEST PENSACOLA VFD	$	200.00	
WILLIAM C GAINEY	WEST PENSACOLA VFD	$	300.00	

WILLIAM C GAINEY	WEST PENSACOLA VFD	$	300.00	
WILLIAM C GAINEY	WP VFD STIPEND	$	300.00	
WILLIAM C GAINEY	WEST PENSACOLA VFD	$	300.00	
				$ 2,700.00
JOHN B QUINA II	CANTONMENT VFD	$	300.00	
JOHN B QUINA II	CANTONMENT VFD	$	300.00	
JOHN B QUINA II	CANTONMENT VFD	$	300.00	
JOHN B QUINA II	CANTONMENT VFD	$	300.00	
JOHN B QUINA II	CANTONMENT VFD	$	300.00	
JOHN B QUINA II	CANTONMENT VFD	$	300.00	
				$ 1,800.00
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	ENSLEY VFD STIPEND	$	550.00	
MARK E REA	FERRY PASS VFD	$	550.00	
MARK E REA	FERRY PASS VFD	$	550.00	
MARK E REA	FERRY PASS VFD	$	550.00	
				$ 6,600.00
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
ZACKARY A POLK	CANTONMENT VFD	$	300.00	
				$ 2,700.00
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	RETENTION INCENTIVE	$	200.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
MARK CARTER	MCDAVID VFD STIPEND	$	300.00	
				$ 2,600.00
KYLE W PICKARD	WARRINGTON VFD	$	300.00	
KYLE W PICKARD	WARRINGTON VFD	$	300.00	
KYLE W PICKARD	WARRINGTON VFD	$	300.00	

				$ 900.00
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
JARRED ALEXANDER SIMMO	BELLVIEW VFD STIPEND	$	300.00	
				$ 2,400.00
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	RETENTION INCENTIVE	$	600.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
CHARLES BUTLER	MOLINO VFD STIPEND	$	400.00	
				$ 5,400.00
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	300.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	300.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	300.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	300.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	300.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	300.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	350.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	350.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	350.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	350.00	
CHARLES ROBERT NIGH JR	RETENTION INCENTIVE	$	900.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	350.00	
CHARLES ROBERT NIGH JR	BEULAH VFD STIPEND	$	350.00	
				$ 4,800.00
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$	450.00	

TERRY DENNIS RIGBY	WALNUT HILL VFD	$ 450.00	
TERRY DENNIS RIGBY	RETENTION INCENTIVE	$ 1,200.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$ 450.00	
TERRY DENNIS RIGBY	WALNUT HILL VFD	$ 450.00	
			$ 6,600.00
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
RONALD P MCLELLAN, JR	FERRY PASS VFD	$ 300.00	
			$ 2,100.00
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
MATTHIAS J RUSS II	INNERARITY POINT VFD	$ 300.00	
			$ 3,300.00
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	1/31-2/27 1ST RESPOND	$ 880.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
RICHARD E FULTON JR	RETENTION INCENTIVE	$ 900.00	
RICHARD E FULTON JR	BELLVIEW VFD STIPEND	$ 450.00	
Addition per form 1099		$ 1,330.00	
			$ 7,610.00
JOHN EDWARD CRISPIN	WEST P'COLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST P'COLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST P'COLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST P'COLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	

JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	WP VFD STIPEND	$ 450.00	
JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	
JOHN EDWARD CRISPIN	RETENTION INCENTIVE	$ 600.00	
JOHN EDWARD CRISPIN	WEST PENSACOLA VFD	$ 450.00	
			$ 6,000.00
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	RETENTION INCENTIVE	$ 900.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
DAVID B JOHNSON	WALNUT HILL VFD	$ 300.00	
			$ 4,500.00
JOHN IRA LEE	ENSLEY VFD STIPEND	$ 300.00	
JOHN IRA LEE	ENSLEY VFD STIPEND	$ 300.00	
JOHN IRA LEE	ENSLEY VFD STIPEND	$ 300.00	
JOHN IRA LEE	ENSLEY VFD STIPEND	$ 300.00	
JOHN IRA LEE	ENSLEY VFD STIPEND	$ 300.00	
			$ 1,500.00
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 300.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 300.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
ROBERT L NOWLIN, JR	FERRY PASS VFD	$ 450.00	
			$ 3,750.00
STEPHEN A HINNANT	ENSLEY VFD STIPEND	$ 300.00	
STEPHEN A HINNANT	ENSLEY VFD STIPEND	$ 300.00	
STEPHEN A HINNANT	ENSLEY VFD STIPEND	$ 300.00	
STEPHEN A HINNANT	ENSLEY VFD STIPEND	$ 300.00	
STEPHEN A HINNANT	ENSLEY VFD STIPEND	$ 300.00	
			$ 1,500.00
Cody Chason		$ 3,200.00	$ 3,200.00
Brett Gonsalez		$ 800.00	$ 800.00
		$ 82,760.00	$ 82,760.00

Tax Assessment per Quarter	$ 20,690.00	
FIT assessment	$ 20,690.00	25%
Social Security tax assessment	$ 8,607.04	10.40%
Medicare tax assessment	$ 2,400.04	2.90%
Total Amount Due		**$ 31,697.08**

Escambia County Board of County Commissioners
59-6000598
12/31/2012
Worker Reclassification

NAME	DESCRIPTION		Amount
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
AARON E. DIXON	WARRINGTON VFD	$	300.00
		$	3,300.00
AARON M GAFF	ENSLEY VFD STIPEND	$	300.00
AARON M GAFF	ENSLEY VFD STIPEND	$	300.00
AARON M GAFF	ENSLEY VFD STIPEND	$	300.00
AARON M GAFF	ENSLEY VFD STIPEND	$	300.00
		$	1,200.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
AARON SCOTT PARRIS	INNERARITY POINT VFD	$	300.00
		$	2,100.00
ADAM TROY FAILS	CANTONMENT VFD	$	300.00
		$	300.00
ALEX HAMILTON NEWMAN	FERRY PASS VFD	$	300.00
ALEX HAMILTON NEWMAN	FERRY PASS VFD	$	300.00
ALEX HAMILTON NEWMAN	FERRY PASS VFD	$	300.00
ALEX HAMILTON NEWMAN	FERRY PASS VFD	$	(300.00)
ALEX HAMILTON NEWMAN	RE#V479 FERRY PASS	$	300.00
ALEX HAMILTON NEWMAN	FERRY PASS VFD	$	300.00
		$	1,200.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	350.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	350.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00

BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	RETENTION INCENTIVE	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
BEAU B RODRIQUE	BEULAH VFD STIPEND	$	400.00
		$	5,100.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	RETENTION INCENTIVE	$	200.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
BENJAMIN LOUIS GILMORE	MCDAVID VFD STIPEND	$	450.00
		$	5,600.00
BENJAMIN M FRANDO	FERRY PASS VFD	$	100.00
		$	100.00
BRANDON SANDERS	WEST P'COLA VFD	$	300.00
BRANDON SANDERS	WEST P'COLA VFD	$	300.00
BRANDON SANDERS	WEST P'COLA VFD	$	300.00
BRANDON SANDERS	WEST P'COLA VFD	$	300.00
BRANDON SANDERS	WEST PENSACOLA VFD	$	300.00
BRANDON SANDERS	WEST PENSACOLA VFD	$	300.00
BRANDON SANDERS	WEST PENSACOLA VFD	$	300.00
BRANDON SANDERS	RETENTION INCENTIVE	$	200.00
		$	2,300.00
BRETT ALLEN HEUBACH	**WARRINGTON ST PATROL**	$	100.00
BRETT ALLEN HEUBACH	**WARRINGTON ST PATROL**	$	100.00
		$	200.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00

BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	RETENTION INCENTIVE	$	200.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
BRIAN D ROLIN	WALNUT HILL VFD	$	400.00
		$	5,000.00
BRIAN NELLOMS	WARRINGTON VFD	$	300.00
BRIAN NELLOMS	WARRINGTON VFD	$	300.00
BRIAN NELLOMS	RE10074488/WARR VFD	$	300.00
BRIAN NELLOMS	WARRINGTON VFD	$	300.00
		$	1,200.00
BRIAN YOUNG CHANCE	WARRINGTON VFD	$	300.00
BRIAN YOUNG CHANCE	WARRINGTON VFD	$	300.00
BRIAN YOUNG CHANCE	WARRINGTON VFD	$	300.00
BRIAN YOUNG CHANCE	WARRINGTON VFD	$	300.00
BRIAN YOUNG CHANCE	WARRINGTON VFD	$	300.00
		$	1,500.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	RETENTION INCENTIVE	$	200.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
BRYAN BOLTON	MOLINO VFD STIPEND	$	300.00
		$	3,800.00
BRYAN J SHORE	MYRTLE GROVE VFD	$	300.00
BRYAN J SHORE	MYRTLE GROVE VFD	$	350.00
BRYAN J SHORE	MYRTLE GROVE VFD	$	350.00
BRYAN J SHORE	MYRTLE GROVE VFD	$	350.00
BRYAN J SHORE	MYRTLE GROVE VFD	$	350.00
BRYAN J SHORE	MYRTLE GROVE VFD	$	350.00
		$	2,050.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00

BRYAN LEE WINFREE	MOLINO VFD STIPEND	$	300.00
		$	2,400.00
CALVIN W. TOLLESON	FERRY PASS VFD	$	300.00
		$	300.00
CARL E BOWERS III	WEST P'COLA VFD	$	300.00
CARL E BOWERS III	WEST P'COLA VFD	$	300.00
CARL E BOWERS III	WEST P'COLA VFD	$	300.00
CARL E BOWERS III	WEST PENSACOLA VFD	$	300.00
CARL E BOWERS III	WEST PENSACOLA VFD	$	300.00
CARL E BOWERS III	WEST PENSACOLA VFD	$	300.00
CARL E BOWERS III	WEST PENSACOLA VFD	$	300.00
CARL E BOWERS III	WEST PENSACOLA VFD	$	300.00
CARL E BOWERS III	WP VFD STIPEND	$	300.00
		$	2,700.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	RETENTION INCENTIVE	$	400.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
CHAD D RIGBY	WALNUT HILL VFD	$	350.00
		$	4,600.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	EMPLOYEE RECEIVABLE	$	(249.80)
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	300.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	350.00
CHAD THOMAS STIMMELL	FERRY PASS VFD	$	350.00
		$	3,450.20
CHARLES A DICKIN II	**WARRINGTON ST PATROL**	$	100.00
CHARLES A DICKIN II	**WARRINGTON ST PATROL**	$	100.00
CHARLES A DICKIN II	**WARRINGTON ST PATROL**	$	100.00

CHARLES A DICKIN II	SEC PROBATION 9/11	$	100.00
CHARLES A DICKIN II	SEC PROBATION 9/19	$	100.00
CHARLES A DICKIN II	SEC PROBATION 9/25	$	225.00
CHARLES A DICKIN II	SEC PROBATION 10/2	$	125.00
CHARLES A DICKIN II	SEC PROBATION 10/3	$	125.00
		$	975.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	100.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	100.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	100.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	100.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
CHARLES A PARKER III	MOLINO VFD STIPEND	$	300.00
		$	2,800.00
CHARLES D THOMAS	WEST P'COLA VFD	$	300.00
CHARLES D THOMAS	WEST P'COLA VFD	$	300.00
		$	600.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	ENSLEY VFD STIPEND	$	300.00
CHRISTOPHER L MORIE	CANTONMENT VFD	$	300.00
CHRISTOPHER L MORIE	CANTONMENT VFD	$	300.00
		$	2,700.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	RETENTION INCENTIVE	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
CHRISTOPHER D BARROW	CENTURY VFD STIPEND	$	400.00
		$	5,200.00

CHRISTOPHER J. ANDERSON	WARRINGTON VFD	$	300.00
		$	300.00
CHRISTOPHER NEAL DELL	WEST P'COLA VFD	$	300.00
CHRISTOPHER NEAL DELL	WEST P'COLA VFD	$	300.00
CHRISTOPHER NEAL DELL	WEST PENSACOLA VFD	$	300.00
CHRISTOPHER NEAL DELL	WEST PENSACOLA VFD	$	300.00
		$	1,200.00
CHRISTOPHER SIMONS	FERRY PASS VFD	$	300.00
		$	300.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	RETENTION INCENTIVE	$	600.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
CHRISTOPHER W BROWN	WALNUT HILL VFD	$	550.00
		$	7,200.00
DAMON G JERNIGAN	MCDAVID VFD STIPEND	$	300.00
DAMON G JERNIGAN	MCDAVID VFD STIPEND	$	300.00
DAMON G JERNIGAN	MCDAVID VFD STIPEND	$	300.00
DAMON G JERNIGAN	MCDAVID VFD STIPEND	$	300.00
DAMON G JERNIGAN	MCDAVID VFD STIPEND	$	300.00
		$	1,500.00
DANIEL A VANEGAS	MYRTLE GROVE VFD	$	300.00
DANIEL A VANEGAS	MYRTLE GROVE VFD	$	300.00
DANIEL A VANEGAS	MYRTLE GROVE VFD	$	300.00
		$	900.00
DANIEL A. WILLIAMS	SEC PROBATION 7/13	$	100.00
DANIEL A. WILLIAMS	SEC PROBATION 7/13	$	(100.00)
DANIEL A. WILLIAMS	SEC PROBATION 8/14	$	100.00
DANIEL A. WILLIAMS	RE:10088531/SEC PROB	$	100.00
DANIEL A. WILLIAMS	SEC PROBATION 8/21	$	100.00
DANIEL A. WILLIAMS	SEC PROBATION 9/4	$	100.00
DANIEL A. WILLIAMS	SEC PROBATION 10/2	$	100.00
		$	500.00
DANIEL J REED	ENSLEY VFD STIPEND	$	350.00

		$	350.00
DANIEL J SHREEVE	WARRINGTON VFD	$	300.00
DANIEL J SHREEVE	WARRINGTON VFD	$	300.00
DANIEL J SHREEVE	WARRINGTON VFD	$	300.00
DANIEL J SHREEVE	WARRINGTON VFD	$	300.00
		$	1,200.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
DANIEL K COOK	FERRY PASS VFD	$	300.00
		$	3,300.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	100.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	100.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	100.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	100.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	100.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	100.00
DANIEL PAUL RABOLD	FERRY PASS VFD	$	300.00
		$	900.00
DANIEL RYAN FLOYD	MOLINO VFD STIPEND	$	300.00
DANIEL RYAN FLOYD	MOLINO VFD STIPEND	$	300.00
DANIEL RYAN FLOYD	MOLINO VFD STIPEND	$	300.00
DANIEL RYAN FLOYD	MOLINO VFD STIPEND	$	300.00
DANIEL RYAN FLOYD	MOLINO VFD STIPEND	$	300.00
DANIEL RYAN FLOYD	MOLINO VFD STIPEND	$	300.00
		$	1,800.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
DANIEL WRIGHT	MYRTLE GROVE VFD	$	300.00
		$	3,300.00

DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	RETENTION INCENTIVE	$	400.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
DARIN L. BARROW	CENTURY VFD STIPEND	$	350.00
		$	4,600.00
DAVID JEREMIAH GRUBBS	FERRY PASS VFD	$	450.00
DAVID JEREMIAH GRUBBS	FERRY PASS VFD	$	450.00
DAVID JEREMIAH GRUBBS	FERRY PASS VFD	$	400.00
		$	1,300.00
DAVID LEE RUSSELL JR	FERRY PASS VFD	$	300.00
DAVID LEE RUSSELL JR	FERRY PASS VFD	$	300.00
DAVID LEE RUSSELL JR	FERRY PASS VFD	$	300.00
DAVID LEE RUSSELL JR	FERRY PASS VFD	$	300.00
		$	1,200.00
DAVID M FARRIS	ENSLEY VFD STIPEND	$	300.00
		$	300.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	RETENTION INCENTIVE	$	1,200.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
DAVID T ADAMS	CENTURY VFD STIPEND	$	450.00
		$	6,600.00
DEMETRIUS S JACKSON	WEST P'COLA VFD	$	300.00
DEMETRIUS S JACKSON	WEST P'COLA VFD	$	300.00
DEMETRIUS S JACKSON	WEST P'COLA VFD	$	300.00
DEMETRIUS S JACKSON	WEST PENSACOLA VFD	$	300.00
DEMETRIUS S JACKSON	WEST PENSACOLA VFD	$	300.00

DEMETRIUS S JACKSON	WEST PENSACOLA VFD	$	300.00
DEMETRIUS S JACKSON	WP VFD STIPEND	$	300.00
DEMETRIUS S JACKSON	WEST PENSACOLA VFD	$	300.00
		$	2,400.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
DEREK W HELVESTON	FERRY PASS VFD	$	300.00
		$	3,000.00
DIAMOND R MELVIN	WEST P'COLA VFD	$	100.00
DIAMOND R MELVIN	WEST P'COLA VFD	$	100.00
DIAMOND R MELVIN	WEST P'COLA VFD	$	300.00
DIAMOND R MELVIN	WEST P'COLA VFD	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
DIAMOND R MELVIN	WP VFD STIPEND	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
DIAMOND R MELVIN	WEST PENSACOLA VFD	$	300.00
		$	3,200.00
DOUGLAS P. SPRISSLER	WARRINGTON VFD	$	350.00
DOUGLAS P. SPRISSLER	WARRINGTON VFD	$	350.00
DOUGLAS P. SPRISSLER	WARRINGTON VFD	$	350.00
DOUGLAS P. SPRISSLER	WARRINGTON VFD	$	350.00
		$	1,400.00
DREW W MEADOWS	BELLVIEW VFD STIPEND	$	100.00
DREW W MEADOWS	BELLVIEW VFD STIPEND	$	100.00
DREW W MEADOWS	BELLVIEW VFD STIPEND	$	100.00
DREW W MEADOWS	BELLVIEW VFD STIPEND	$	300.00
		$	600.00
DUSTIN C KNOBLOCH	MYRTLE GROVE VFD	$	100.00
DUSTIN C KNOBLOCH	MYRTLE GROVE VFD	$	100.00
DUSTIN C KNOBLOCH	MYRTLE GROVE VFD	$	100.00
DUSTIN C KNOBLOCH	MYRTLE GROVE VFD	$	100.00
DUSTIN C KNOBLOCH	MYRTLE GROVE VFD	$	100.00
		$	500.00

DUSTIN K FREEMAN	INNERARITY POINT VFD	$	300.00
DUSTIN K FREEMAN	INNERARITY POINT VFD	$	300.00
DUSTIN K FREEMAN	INNERARITY POINT VFD	$	300.00
DUSTIN K FREEMAN	INNERARITY POINT VFD	$	300.00
DUSTIN K FREEMAN	INNERARITY POINT VFD	$	300.00
DUSTIN K FREEMAN	INNERARITY POINT VFD	$	300.00
		$	1,800.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	400.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
DWAIN S BRADSHAW	WARRINGTON VFD	$	350.00
		$	3,900.00
ERIC A THOMAS	FERRY PASS VFD	$	300.00
		$	300.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	RETENTION INCENTIVE	$	200.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
ERIC KOEHN	WALNUT HILL VFD	$	350.00
		$	4,400.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	RETENTION INCENTIVE	$	600.00

ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
ERIC WOODROW GILMORE	MCDAVID VFD STIPEND	$	550.00
		$	7,200.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	300.00
FELICIANO A SANTANA	CANTONMENT VFD	$	350.00
FELICIANO A SANTANA	CANTONMENT VFD	$	350.00
FELICIANO A SANTANA	CANTONMENT VFD	$	350.00
		$	3,150.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	RETENTION INCENTIVE	$	900.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
FRANCIS DIANN STEWART	WALNUT HILL VFD	$	400.00
		$	4,100.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GAREY A BUSCAINO	BEULAH VFD STIPEND	$	300.00
GARRETT FILLINGIM	BEULAH VFD STIPEND	$	300.00
		$	3,900.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00
GAVIN R NIGH	CANTONMENT VFD	$	300.00

GAVIN R NIGH	RETENTION INCENTIVE	$	200.00
		$	2,600.00
GEORGE P. KICHLER III	SEC PROBATION 7/26	$	225.00
GEORGE P. KICHLER III	SEC PROBATION 7/19	$	225.00
GEORGE P. KICHLER III	SEC PROBATION 8/10	$	125.00
GEORGE P. KICHLER III	SEC PROBATION 8/3	$	225.00
		$	800.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	RETENTION INCENTIVE	$	200.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
GEORGE W. EUBANKS JR.	MCDAVID VFD STIPEND	$	300.00
		$	3,800.00
GERALD J HURRY	WEST P'COLA VFD	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
GERALD J HURRY	WP VFD STIPEND	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
GERALD J HURRY	WEST PENSACOLA VFD	$	300.00
		$	2,700.00
GERMEL TAVARES BANKS	WEST P'COLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST P'COLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST P'COLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST P'COLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST PENSACOLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST PENSACOLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST PENSACOLA VFD	$	400.00
GERMEL TAVARES BANKS	WEST PENSACOLA VFD	$	400.00
GERMEL TAVARES BANKS	WP VFD STIPEND	$	400.00
GERMEL TAVARES BANKS	WEST PENSACOLA VFD	$	400.00
		$	4,000.00
GERRILL ELLIS O'STEEN	ENSLEY VFD STIPEND	$	350.00
GERRILL ELLIS O'STEEN	ENSLEY VFD STIPEND	$	350.00
GERRILL ELLIS O'STEEN	ENSLEY VFD STIPEND	$	350.00

GERRILL ELLIS O'STEEN	ENSLEY VFD STIPEND	$	350.00
		$	1,400.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
GERRY LAMAR STEEGE	WALNUT HILL VFD	$	300.00
		$	2,400.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
GREGORY PAUL JAMES MALAR	MOLINO VFD STIPEND	$	300.00
		$	3,300.00
HANNAH PHILLIPS	FERRY PASS VFD	$	300.00
HANNAH PHILLIPS	FERRY PASS VFD	$	(300.00)
HANNAH PHILLIPS	RE#V709 FERRY PASS	$	300.00
HANNAH PHILLIPS	FERRY PASS VFD	$	300.00
HANNAH PHILLIPS	FERRY PASS VFD	$	300.00
HANNAH PHILLIPS	FERRY PASS VFD	$	300.00
		$	1,200.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	RETENTION INCENTIVE	$	600.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
HAROLD WAYNE KERCHER	BEULAH VFD STIPEND	$	300.00
		$	4,200.00
HEATH W BURKETT	CENTURY VFD STIPEND	$	100.00

HEATH W BURKETT	CENTURY VFD STIPEND	$	100.00
HEATH W BURKETT	CENTURY VFD STIPEND	$	100.00
HEATH W BURKETT	CENTURY VFD STIPEND	$	100.00
HEATH W BURKETT	CENTURY VFD STIPEND	$	100.00
		$	500.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	RETENTION INCENTIVE	$	1,200.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
HENRY C HIEBERT	MOLINO VFD STIPEND	$	450.00
		$	6,600.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	100.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	100.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	100.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	100.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
IAN FORESTER	BELLVIEW VFD STIPEND	$	300.00
		$	2,800.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
J B JOHNSON, JR	CENTURY VFD STIPEND	$	350.00
		$	2,450.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00

JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	RETENTION INCENTIVE	$	400.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
JAMES ANTHONY DEAN	BEULAH VFD STIPEND	$	300.00
		$	3,700.00
JAMES B. BATCHELOR	ENSLEY VFD STIPEND	$	300.00
JAMES B. BATCHELOR	ENSLEY VFD STIPEND	$	300.00
JAMES B. BATCHELOR	ENSLEY VFD STIPEND	$	300.00
JAMES B. BATCHELOR	ENSLEY VFD STIPEND	$	300.00
		$	1,200.00
JAMES DOUGLAS BAPTISTA	BELLVIEW VFD STIPEND	$	100.00
JAMES DOUGLAS BAPTISTA	BELLVIEW VFD STIPEND	$	100.00
JAMES DOUGLAS BAPTISTA	BELLVIEW VFD STIPEND	$	100.00
JAMES DOUGLAS BAPTISTA	BELLVIEW VFD STIPEND	$	100.00
JAMES DOUGLAS BAPTISTA	BELLVIEW VFD STIPEND	$	300.00
		$	700.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
JAMES E JENNINGS	MYRTLE GROVE VFD	$	300.00
		$	3,600.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	RETENTION INCENTIVE	$	600.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
JAMES EDWARD MCLEOD	BEULAH VFD STIPEND	$	350.00
		$	4,800.00

JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
JAMES W POKRANDT	INNERARITY POINT VFD	$	550.00
		$	6,600.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	350.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	300.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	350.00
JARED EUGENE SIGLER	RETENTION INCENTIVE	$	200.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	350.00
JARED EUGENE SIGLER	MOLINO VFD STIPEND	$	350.00
		$	4,000.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	RETENTION INCENTIVE	$	400.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
JASON C JONES	BEULAH VFD STIPEND	$	350.00
		$	3,900.00
JASON L BAKER	WEST P'COLA VFD	$	100.00
JASON L BAKER	MYRTLE GROVE VFD	$	300.00
JASON L BAKER	MYRTLE GROVE VFD	$	300.00
JASON L BAKER	MYRTLE GROVE VFD	$	300.00
JASON L BAKER	MYRTLE GROVE VFD	$	300.00
JASON L BAKER	MYRTLE GROVE VFD	$	300.00
JASON L BAKER	MYRTLE GROVE VFD	$	300.00
		$	1,900.00

JASON LAMBETH	BEULAH VFD STIPEND	$	300.00
JASON LAMBETH	BEULAH VFD STIPEND	$	300.00
JASON LAMBETH	BEULAH VFD STIPEND	$	300.00
JASON LAMBETH	BEULAH VFD STIPEND	$	300.00
JASON LAMBETH	BEULAH VFD STIPEND	$	300.00
		$	1,500.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	350.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	BEULAH VFD STIPEND	$	300.00
JASON WILLIAM WALKER	RETENTION INCENTIVE	$	600.00
		$	3,350.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	RETENTION INCENTIVE	$	1,200.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
JASPER GARY JOHNSON	CENTURY VFD STIPEND	$	450.00
		$	6,600.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	350.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	6/28-7/30 PORTFIREEXT	$	264.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	450.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	550.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	550.00
JEFFERY NEIL BINGLE	CANTONMENT VFD	$	550.00
JEFFERY NEIL BINGLE	RETENTION INCENTIVE	$	600.00
		$	6,014.00

JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
JEFFREY C WHITE	WARRINGTON VFD	$	300.00
		$	3,000.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
JEFFREY HUBER	WALNUT HILL VFD	$	300.00
		$	3,600.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
JEREMY E PADGETT	WARRINGTON VFD	$	300.00
		$	2,400.00
JEREMY W MARCUM	WEST P'COLA VFD	$	300.00
JEREMY W MARCUM	WEST P'COLA VFD	$	300.00
JEREMY W MARCUM	WEST PENSACOLA VFD	$	300.00
JEREMY W MARCUM	WEST PENSACOLA VFD	$	300.00
JEREMY W MARCUM	WEST PENSACOLA VFD	$	300.00
JEREMY W MARCUM	WEST PENSACOLA VFD	$	300.00
		$	1,800.00
JOHN BEARD	BELLVIEW VFD STIPEND	$	300.00
JOHN BEARD	BELLVIEW VFD STIPEND	$	300.00
JOHN BEARD	BELLVIEW VFD STIPEND	$	300.00
JOHN BEARD	BELLVIEW VFD STIPEND	$	300.00
JOHN BEARD	BELLVIEW VFD STIPEND	$	300.00

JOHN BEARD	BELLVIEW VFD STIPEND	$	300.00
		$	1,800.00
JOHN D RAMIREZ	WEST PENSACOLA VFD	$	100.00
JOHN D RAMIREZ	WEST PENSACOLA VFD	$	100.00
JOHN D RAMIREZ	WP VFD STIPEND	$	100.00
JOHN D RAMIREZ	WEST PENSACOLA VFD	$	100.00
JOHN D RAMIREZ	WEST PENSACOLA VFD	$	300.00
		$	700.00
JOHN M MORITS	MYRTLE GROVE VFD	$	400.00
JOHN M MORITS	MYRTLE GROVE VFD	$	400.00
JOHN M MORITS	MYRTLE GROVE VFD	$	400.00
JOHN M MORITS	MYRTLE GROVE VFD	$	400.00
JOHN M MORITS	**BELLVIEW VFD STIPEN+H**	$	300.00
JOHN M MORITS	MYRTLE GROVE VFD	$	400.00
		$	2,300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	100.00
JOHNATHAN T STACK	WARRINGTON VFD	$	100.00
JOHNATHAN T STACK	WARRINGTON VFD	$	100.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
JOHNATHAN T STACK	WARRINGTON VFD	$	300.00
		$	3,000.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	(300.00)
JOHNATHON HILLIARD	RE#V3489 BELLVIEW	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
JOHNATHON HILLIARD	BELLVIEW VFD STIPEND	$	300.00
		$	2,700.00
JOHNELL V SMITH	CANTONMENT VFD	$	100.00
		$	100.00
JOHNNIE D PARKER	MYRTLE GROVE VFD	$	100.00
JOHNNIE D PARKER	MYRTLE GROVE VFD	$	100.00

JOHNNIE D PARKER	MYRTLE GROVE VFD	$	100.00
JOHNNIE D PARKER	MYRTLE GROVE VFD	$	100.00
		$	400.00
JONATHAN LYNN KOEHN	WALNUT HILL VFD	$	350.00
JONATHAN LYNN KOEHN	WALNUT HILL VFD	$	350.00
JONATHAN LYNN KOEHN	WALNUT HILL VFD	$	350.00
JONATHAN LYNN KOEHN	WALNUT HILL VFD	$	350.00
JONATHAN LYNN KOEHN	WALNUT HILL VFD	$	350.00
		$	1,750.00
JOSEPH O SOKOL	WARRINGTON VFD	$	100.00
JOSEPH O SOKOL	WARRINGTON VFD	$	100.00
JOSEPH O SOKOL	WARRINGTON VFD	$	100.00
		$	300.00
JOSEPH ROBERT MCKNIGHT	FERRY PASS VFD	$	400.00
JOSEPH ROBERT MCKNIGHT	FERRY PASS VFD	$	400.00
JOSEPH ROBERT MCKNIGHT	FERRY PASS VFD	$	350.00
		$	1,150.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
JOSHUA C HEIST	MCDAVID VFD STIPEND	$	300.00
		$	3,600.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
JULIA ANNE MANNING	MOLINO VFD STIPEND	$	300.00
		$	3,600.00
JUSTIN A BARBER	WEST P'COLA VFD	$	300.00

JUSTIN A BARBER	WEST P'COLA VFD	$	300.00
JUSTIN A BARBER	WEST PENSACOLA VFD	$	300.00
		$	900.00
JUSTIN C DUKES	BEULAH VFD STIPEND	$	300.00
JUSTIN C DUKES	BEULAH VFD STIPEND	$	300.00
JUSTIN C DUKES	BEULAH VFD STIPEND	$	300.00
JUSTIN C DUKES	BEULAH VFD STIPEND	$	300.00
		$	1,200.00
KARL BRANDON SCHLOTFELDT	FERRY PASS VFD	$	350.00
KARL BRANDON SCHLOTFELDT	FERRY PASS VFD	$	350.00
KARL BRANDON SCHLOTFELDT	FERRY PASS VFD	$	350.00
KARL BRANDON SCHLOTFELDT	FERRY PASS VFD	$	350.00
KARL BRANDON SCHLOTFELDT	FERRY PASS VFD	$	400.00
KARL BRANDON SCHLOTFELDT	FERRY PASS VFD	$	400.00
KARL BRANDON SCHLOTFELDT	WARRINGTON VFD	$	400.00
KARL BRANDON SCHLOTFELDT	WARRINGTON VFD	$	400.00
		$	3,000.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	CANTONMENT VFD	$	450.00
KENNETH CALVIN FEHL II	RETENTION INCENTIVE	$	200.00
		$	5,600.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	300.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	300.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	350.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	400.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	400.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	400.00
KENNETH J MALONE	RETENTION INCENTIVE	$	600.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	400.00
KENNETH J MALONE	CENTURY VFD STIPEND	$	400.00
		$	3,550.00
KENNETH R DUDA	SEC PROBATION 8/6	$	100.00
KENNETH R DUDA	SEC PROBATION 8/10	$	100.00
		$	200.00

KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	350.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	350.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	350.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	450.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	450.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	450.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	450.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	450.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	450.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	550.00
KENNETH W ASHCRAFT	RETENTION INCENTIVE	$	1,200.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	550.00
KENNETH W ASHCRAFT	MOLINO VFD STIPEND	$	550.00
		$	6,600.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	RETENTION INCENTIVE	$	600.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
KENNETH W KERCHER	BEULAH VFD STIPEND	$	350.00
		$	4,800.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	300.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	300.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	300.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	300.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	RETENTION INCENTIVE	$	200.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
KERNER A KAFKA	11/3-4 EMER VEH TRAIN	$	352.00
KERNER A KAFKA	BELLVIEW VFD STIPEND	$	350.00
		$	4,552.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	100.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	100.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	100.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00

KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	300.00
KEVIN ANDREW WININGAR	FERRY PASS VFD	$	350.00
		$	2,750.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	RETENTION INCENTIVE	$	600.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
KEVIN MININGER	WALNUT HILL VFD	$	450.00
		$	6,000.00
KEVIN P. ROTHE	BELLVIEW VFD STIPEND	$	300.00
KEVIN P. ROTHE	BELLVIEW VFD STIPEND	$	300.00
KEVIN P. ROTHE	BELLVIEW VFD STIPEND	$	300.00
KEVIN P. ROTHE	BELLVIEW VFD STIPEND	$	300.00
KEVIN P. ROTHE	BELLVIEW VFD STIPEND	$	300.00
KEVIN P. ROTHE	BELLVIEW VFD STIPEND	$	300.00
		$	1,800.00
KEVIN R PACHUCKI	SEC PROBATION 7/10	$	100.00
KEVIN R PACHUCKI	SEC PROBATION 7/20	$	225.00
KEVIN R PACHUCKI	SEC PROBATION 7/27	$	100.00
KEVIN R PACHUCKI	SEC/ELEC/8/14/12	$	100.00
KEVIN R PACHUCKI	SEC PROBATION 8/1	$	125.00
KEVIN R PACHUCKI	SEC PROBATION 8/2	$	225.00
KEVIN R PACHUCKI	SEC PROBATION 8/6	$	125.00
KEVIN R PACHUCKI	SEC PROBATION 8/7	$	225.00
KEVIN R PACHUCKI	SEC SVC 2012 G ELEC	$	112.50
		$	1,337.50
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00

KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
KEVIN RANDALL BULLARD	CENTURY VFD STIPEND	$	300.00
		$	3,300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
KURTIS MICHAEL CLARK	FERRY PASS VFD	$	300.00
		$	3,600.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	RETENTION INCENTIVE	$	200.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
KYLE R BUENAVENTURA	BELLVIEW VFD STIPEND	$	300.00
		$	3,200.00
KYLE R COWELL	FERRY PASS VFD	$	100.00
		$	100.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
LEE M HOUSTON	WARRINGTON VFD	$	300.00
		$	3,300.00
MARC R LIBMAN	FERRY PASS VFD	$	300.00

MARC R LIBMAN	FERRY PASS VFD	$	300.00
		$	600.00
MARCUS FAIRLEY	WEST P'COLA VFD	$	350.00
MARCUS FAIRLEY	WEST P'COLA VFD	$	350.00
MARCUS FAIRLEY	WEST P'COLA VFD	$	350.00
MARCUS FAIRLEY	WEST P'COLA VFD	$	350.00
MARCUS FAIRLEY	WEST PENSACOLA VFD	$	350.00
MARCUS FAIRLEY	WEST PENSACOLA VFD	$	350.00
MARCUS FAIRLEY	WEST PENSACOLA VFD	$	350.00
MARCUS FAIRLEY	WEST PENSACOLA VFD	$	350.00
MARCUS FAIRLEY	WP VFD STIPEND	$	350.00
MARCUS FAIRLEY	WEST PENSACOLA VFD	$	350.00
MARCUS FAIRLEY	RETENTION INCENTIVE	$	200.00
MARCUS FAIRLEY	WEST PENSACOLA VFD	$	350.00
		$	4,050.00
MARCUS RAY MURPHY	FERRY PASS VFD	$	300.00
		$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
MARK A CLARK	FERRY PASS VFD	$	300.00
		$	3,300.00
MARK A YUHASZ JR	CANTONMENT VFD	$	100.00
MARK A YUHASZ JR	CANTONMENT VFD	$	100.00
MARK A YUHASZ JR	CANTONMENT VFD	$	100.00
MARK A YUHASZ JR	CANTONMENT VFD	$	100.00
		$	400.00
MARK T STIMMELL	FERRY PASS VFD	$	300.00
		$	300.00
MARQUIS SOLES	CANTONMENT VFD	$	100.00
MARQUIS SOLES	CANTONMENT VFD	$	100.00
MARQUIS SOLES	CANTONMENT VFD	$	100.00
		$	300.00
MARSHALL F HERR JR	CANTONMENT VFD	$	100.00
MARSHALL F HERR JR	CANTONMENT VFD	$	300.00
MARSHALL F HERR JR	CANTONMENT VFD	$	300.00

MARSHALL F HERR JR	FERRY PASS VFD	$	300.00
MARSHALL F HERR JR	FERRY PASS VFD	$	300.00
MARSHALL F HERR JR	FERRY PASS VFD	$	300.00
MARSHALL F HERR JR	FERRY PASS VFD	$	300.00
MARSHALL F HERR JR	FERRY PASS VFD	$	300.00
MARSHALL F HERR JR	FERRY PASS VFD	$	300.00
		$	2,500.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
MARVIN ANDREW DOWLING CU	MCDAVID VFD STIPEND	$	300.00
		$	2,400.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
MARY WEAVER	MYRTLE GROVE VFD	$	550.00
		$	6,600.00
MATTHEW C MILLS	FERRY PASS VFD	$	300.00
MATTHEW C MILLS	FERRY PASS VFD	$	300.00
MATTHEW C MILLS	FERRY PASS VFD	$	300.00
MATTHEW C MILLS	FERRY PASS VFD	$	300.00
MATTHEW C MILLS	FERRY PASS VFD	$	300.00
MATTHEW C MILLS	FERRY PASS VFD	$	300.00
		$	1,800.00
MATTHEW GARRETT	CENTURY VFD STIPEND	$	300.00
MATTHEW GARRETT	CENTURY VFD STIPEND	$	300.00
MATTHEW GARRETT	CENTURY VFD STIPEND	$	300.00
MATTHEW GARRETT	CENTURY VFD STIPEND	$	300.00
MATTHEW GARRETT	CENTURY VFD STIPEND	$	300.00
MATTHEW GARRETT	CENTURY VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00

MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	RETENTION INCENTIVE	$	200.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
MATTHEW J O'BRIEN	BEULAH VFD STIPEND	$	300.00
		$	5,600.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	300.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	300.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	300.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	300.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	RETENTION INCENTIVE	$	200.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
MATTHEW RYAN AVIRETT	MOLINO VFD STIPEND	$	350.00
		$	4,200.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	RETENTION INCENTIVE	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
MATTHEW T CARTER	MCDAVID VFD STIPEND	$	400.00
		$	5,200.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00
MICHAEL C BROUGHTON	WARRINGTON VFD	$	300.00

		$	2,700.00
MICHAEL E JONES	WEST P'COLA VFD	$	350.00
MICHAEL E JONES	WEST P'COLA VFD	$	350.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	350.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	350.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	350.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	350.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	350.00
MICHAEL E JONES	WP VFD STIPEND	$	350.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	400.00
MICHAEL E JONES	WEST PENSACOLA VFD	$	400.00
		$	3,600.00
MICHAEL KONO	MYRTLE GROVE VFD	$	300.00
MICHAEL KONO	MYRTLE GROVE VFD	$	300.00
MICHAEL KONO	MYRTLE GROVE VFD	$	300.00
MICHAEL KONO	MYRTLE GROVE VFD	$	300.00
MICHAEL KONO	MYRTLE GROVE VFD	$	300.00
		$	1,500.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L HOULIHAN	FERRY PASS VFD	$	300.00
MICHAEL L O'CONNELL	WARRINGTON VFD	$	100.00
		$	2,500.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
MORGAN W. JOHNSON	CENTURY VFD STIPEND	$	300.00
		$	3,000.00
NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00
NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00
NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00
NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00
NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00
NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00

NATHAN L BERRY	CENTURY VFD STIPEND	$	300.00
		$	2,100.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	300.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	300.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
NICHOLAS J HENDGES	INNERARITY POINT VFD	$	350.00
		$	3,400.00
NICHOLAS R HARDY	WEST PENSACOLA VFD	$	100.00
NICHOLAS R HARDY	WEST PENSACOLA VFD	$	100.00
NICHOLAS R HARDY	WP VFD STIPEND	$	100.00
NICHOLAS R HARDY	WEST PENSACOLA VFD	$	100.00
NICHOLAS R HARDY	WEST PENSACOLA VFD	$	300.00
		$	700.00
NICHOLAS TYLER WHITE	BELLVIEW VFD STIPEND	$	100.00
NICHOLAS TYLER WHITE	BELLVIEW VFD STIPEND	$	100.00
NICHOLAS TYLER WHITE	BELLVIEW VFD STIPEND	$	100.00
NICHOLAS TYLER WHITE	BELLVIEW VFD STIPEND	$	100.00
NICHOLAS TYLER WHITE	BELLVIEW VFD STIPEND	$	100.00
		$	500.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
NICKOLAS A MCCULLOUGH	MOLINO VFD STIPEND	$	100.00
		$	700.00
PATRICK H GARVEY	WEST P'COLA VFD	$	300.00
PATRICK H GARVEY	WEST P'COLA VFD	$	300.00
PATRICK H GARVEY	WEST P'COLA VFD	$	300.00
PATRICK H GARVEY	WEST P'COLA VFD	$	300.00
PATRICK H GARVEY	WEST PENSACOLA VFD	$	300.00
PATRICK H GARVEY	WEST PENSACOLA VFD	$	300.00
PATRICK H GARVEY	WEST PENSACOLA VFD	$	300.00
PATRICK H GARVEY	WEST PENSACOLA VFD	$	300.00
PATRICK H GARVEY	WEST PENSACOLA VFD	$	300.00
PATRICK H GARVEY	WP VFD STIPEND	$	300.00
PATRICK H GARVEY	WEST PENSACOLA VFD	$	400.00
PATRICK H GARVEY	RETENTION INCENTIVE	$	600.00

PATRICK H GARVEY	WEST PENSACOLA VFD	$	400.00
		$	4,400.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
PETER S WELCH	WARRINGTON VFD	$	350.00
		$	3,850.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	RETENTION INCENTIVE	$	200.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
PHILIP L. EUBANKS	MCDAVID VFD STIPEND	$	350.00
		$	4,050.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
PHYLLIS N MALONE	CENTURY VFD STIPEND	$	300.00
		$	2,100.00
PRESTON W LYONS JR	MYRTLE GROVE VFD	$	300.00
PRESTON W LYONS JR	MYRTLE GROVE VFD	$	300.00
PRESTON W LYONS JR	MYRTLE GROVE VFD	$	300.00
PRESTON W LYONS JR	MYRTLE GROVE VFD	$	300.00
PRESTON W LYONS JR	MYRTLE GROVE VFD	$	300.00
		$	1,500.00
ROBERT DEVON TERRY	WEST P'COLA VFD	$	300.00
ROBERT DEVON TERRY	WEST P'COLA VFD	$	300.00
ROBERT DEVON TERRY	WEST P'COLA VFD	$	300.00
ROBERT DEVON TERRY	WEST P'COLA VFD	$	300.00

ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
ROBERT DEVON TERRY	WP VFD STIPEND	$	300.00
ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
ROBERT DEVON TERRY	WEST PENSACOLA VFD	$	300.00
		$	3,600.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	300.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	300.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	350.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	350.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	350.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	350.00
ROBERT EUGENE SUGGS, JR	MOLINO VFD STIPEND	$	350.00
		$	2,350.00
ROBERT F DOUGLAS	WEST P'COLA VFD	$	100.00
		$	100.00
ROBERT FRANKLIN JORDAN	MYRTLE GROVE VFD	$	450.00
ROBERT FRANKLIN JORDAN	MYRTLE GROVE VFD	$	(450.00)
ROBERT FRANKLIN JORDAN	RE#V116 MYRTLE GROVE	$	450.00
ROBERT FRANKLIN JORDAN	MYRTLE GROVE VFD	$	450.00
ROBERT FRANKLIN JORDAN	MYRTLE GROVE VFD	$	450.00
ROBERT FRANKLIN JORDAN	MYRTLE GROVE VFD	$	450.00
ROBERT FRANKLIN JORDAN	MYRTLE GROVE VFD	$	450.00
		$	2,250.00
ROBERT J JENKINS	RETENTION INCENTIVE	$	200.00
		$	200.00
ROBERT JEREMY CHABOT	WEST P'COLA VFD	$	100.00
ROBERT JEREMY CHABOT	WEST P'COLA VFD	$	100.00
ROBERT JEREMY CHABOT	WEST P'COLA VFD	$	100.00
ROBERT JEREMY CHABOT	WEST P'COLA VFD	$	300.00
ROBERT JEREMY CHABOT	WEST PENSACOLA VFD	$	300.00
ROBERT JEREMY CHABOT	WEST PENSACOLA VFD	$	300.00
ROBERT JEREMY CHABOT	WEST PENSACOLA VFD	$	300.00
ROBERT JEREMY CHABOT	WEST PENSACOLA VFD	$	300.00
ROBERT JEREMY CHABOT	WP VFD STIPEND	$	300.00
ROBERT JEREMY CHABOT	WEST PENSACOLA VFD	$	300.00
ROBERT JEREMY CHABOT	WEST PENSACOLA VFD	$	300.00
		$	2,700.00
ROBERT L WRAGG	WARRINGTON VFD	$	300.00
ROBERT L WRAGG	WARRINGTON VFD	$	300.00
ROBERT L WRAGG	WARRINGTON VFD	$	300.00

ROBERT L WRAGG	WARRINGTON VFD	$	300.00
ROBERT L WRAGG	WARRINGTON VFD	$	300.00
ROBERT L WRAGG	WARRINGTON VFD	$	300.00
		$	1,800.00
ROBERT R GREENE	WARRINGTON VFD	$	300.00
ROBERT R GREENE	WARRINGTON VFD	$	300.00
ROBERT R GREENE	**WARRINGTON ST PATROL**	$	100.00
ROBERT R GREENE	**WARRINGTON ST PATROL**	$	100.00
ROBERT R GREENE	**WARRINGTON ST PATROL**	$	100.00
ROBERT R GREENE	WARR STREET PATROL	$	100.00
ROBERT R GREENE	**WARRINGTON ST PATROL**	$	100.00
ROBERT R GREENE	**WARRINGTON ST PATROL**	$	100.00
ROBERT R GREENE	**WARRINGTON ST PATROL**	$	118.75
ROBERT R GREENE	WARRINTON VFD	$	300.00
		$	1,618.75
RONALD J HALLER	BELLVIEW VFD STIPEND	$	350.00
RONALD J HALLER	BELLVIEW VFD STIPEND	$	350.00
RONALD J HALLER	BELLVIEW VFD STIPEND	$	350.00
RONALD J HALLER	BELLVIEW VFD STIPEND	$	400.00
RONALD J HALLER	BELLVIEW VFD STIPEND	$	400.00
		$	1,850.00
ROY P LOWE	WEST P'COLA VFD	$	300.00
ROY P LOWE	WEST P'COLA VFD	$	300.00
ROY P LOWE	WEST P'COLA VFD	$	300.00
ROY P LOWE	WEST P'COLA VFD	$	300.00
ROY P LOWE	WEST PENSACOLA VFD	$	300.00
ROY P LOWE	WEST PENSACOLA VFD	$	300.00
ROY P LOWE	WEST PENSACOLA VFD	$	300.00
ROY P LOWE	WEST PENSACOLA VFD	$	300.00
ROY P LOWE	WEST PENSACOLA VFD	$	300.00
ROY P LOWE	WP VFD STIPEND	$	300.00
ROY P LOWE	WEST PENSACOLA VFD	$	300.00
ROY P LOWE	RETENTION INCENTIVE	$	600.00
		$	3,900.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	100.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	300.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	300.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	300.00
RYAN S KADERLY	MOLINO VFD STIPEND	$	300.00

		$	2,000.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	RETENTION INCENTIVE	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
SHAUN DARRELL MOYE	CENTURY VFD STIPEND	$	400.00
		$	5,200.00
SHAUN K STRAUT	ENSLEY VFD STIPEND	$	300.00
		$	300.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	350.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	350.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	350.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	RETENTION INCENTIVE	$	1,200.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
STEPHEN T MCNAIR	BEULAH VFD STIPEND	$	550.00
		$	7,200.00
TERRANCE A MCCANTS	ENSLEY VFD STIPEND	$	300.00
TERRANCE A MCCANTS	ENSLEY VFD STIPEND	$	300.00
TERRANCE A MCCANTS	ENSLEY VFD STIPEND	$	300.00
TERRANCE A MCCANTS	ENSLEY VFD STIPEND	$	300.00
TERRANCE A MCCANTS	ENSLEY VFD STIPEND	$	300.00
TERRANCE A MCCANTS	ENSLEY VFD STIPEND	$	300.00
		$	1,800.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	100.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00
TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00

TERRELL DESHON JACKSON	FERRY PASS VFD	$	300.00
		$	2,200.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	RETENTION INCENTIVE	$	900.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
TERRY M BUSH	CENTURY VFD STIPEND	$	400.00
		$	5,700.00
THOMAS DANIEL HALL	WEST P'COLA VFD	$	100.00
THOMAS DANIEL HALL	WEST P'COLA VFD	$	100.00
THOMAS DANIEL HALL	WEST P'COLA VFD	$	350.00
THOMAS DANIEL HALL	WEST P'COLA VFD	$	350.00
THOMAS DANIEL HALL	WEST PENSACOLA VFD	$	350.00
THOMAS DANIEL HALL	WEST PENSACOLA VFD	$	350.00
THOMAS DANIEL HALL	WEST PENSACOLA VFD	$	350.00
THOMAS DANIEL HALL	WEST PENSACOLA VFD	$	350.00
THOMAS DANIEL HALL	WEST PENSACOLA VFD	$	350.00
		$	2,650.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
THOMAS O DAVIS	MYRTLE GROVE VFD	$	300.00
		$	3,000.00
TIMOTHY J LINCK	FERRY PASS VFD	$	300.00
TIMOTHY J LINCK	FERRY PASS VFD	$	300.00
TIMOTHY J LINCK	FERRY PASS VFD	$	300.00
TIMOTHY J LINCK	FERRY PASS VFD	$	300.00
TIMOTHY J LINCK	FERRY PASS VFD	$	300.00
TIMOTHY J LINCK	FERRY PASS VFD	$	300.00
		$	1,800.00
TIMOTHY W HODGES	MYRTLE GROVE VFD	$	300.00

TIMOTHY W HODGES	MYRTLE GROVE VFD	$	(300.00)
TIMOTHY W HODGES	RE#V131 MYRTLE GROVE	$	300.00
TIMOTHY W HODGES	MYRTLE GROVE VFD	$	300.00
TIMOTHY W HODGES	MYRTLE GROVE VFD	$	300.00
		$	900.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
TRACY R BENNER	WALNUT HILL VFD	$	300.00
		$	3,300.00
TRAVIS D LITCHFIELD	ENSLEY VFD STIPEND	$	300.00
TRAVIS D LITCHFIELD	ENSLEY VFD STIPEND	$	300.00
		$	600.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	RETENTION INCENTIVE	$	600.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
TROY D JOHNSON	BELLVIEW VFD STIPEND	$	550.00
		$	7,200.00
TYLER J BLEAU	WEST P'COLA VFD	$	100.00
TYLER J BLEAU	WEST PENSACOLA VFD	$	100.00
TYLER J BLEAU	WEST PENSACOLA VFD	$	100.00
TYLER J BLEAU	WEST PENSACOLA VFD	$	100.00
TYLER J BLEAU	WP VFD STIPEND	$	100.00
TYLER J BLEAU	WEST PENSACOLA VFD	$	100.00
TYLER J BLEAU	WEST PENSACOLA VFD	$	300.00
		$	900.00
WALTER DUANE CUMMINGS	BELLVIEW VFD STIPEND	$	300.00
WALTER DUANE CUMMINGS	BELLVIEW VFD STIPEND	$	300.00
WALTER DUANE CUMMINGS	BELLVIEW VFD STIPEND	$	300.00

WALTER DUANE CUMMINGS	BELLVIEW VFD STIPEND	$	300.00
		$	1,200.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
WAYNE C WRIGHT	**WARRINGTON ST PATROL**	$	100.00
		$	1,100.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
WESLEY MORRIS	MCDAVID VFD STIPEND	$	300.00
		$	3,600.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
WILLIAM CHRISTOPHER MCCO	MYRTLE GROVE VFD	$	300.00
		$	2,400.00
YANCY THOMAS MCNAIR	BEULAH VFD STIPEND	$	350.00
YANCY THOMAS MCNAIR	BEULAH VFD STIPEND	$	350.00
YANCY THOMAS MCNAIR	BEULAH VFD STIPEND	$	350.00
YANCY THOMAS MCNAIR	BEULAH VFD STIPEND	$	350.00
		$	1,400.00
		$	463,247.45

Tax Assessment per Quarter		$	115,811.86
FIT assessment		$	6,948.71 1.50%

Social Security tax assessment	$	32,612.62	7.04%
Medicare tax assessment	$	8,060.51	1.74%
Total Amount Due			**$ 47,621.84**

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 3498 (Rev. 11-2004)
Catalog Number 73074S

The Examination Process

Introduction

The Internal Revenue Service (IRS) accepts most federal returns as filed. Some returns, however, are examined, or audited, to determine if income, expenses, and credits are reported accurately.

This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination. It also explains appeal and payment procedures.

As a taxpayer, you have the right to fair, professional, prompt, and courteous service from IRS employees, as outlined in the Declaration of Taxpayer Rights found on page 3.

We must follow the tax rules set forth by Congress in the Internal Revenue Code. We also follow Treasury Regulations, court decisions, and other rules and procedures written to administer the tax laws.

If the examination results in a change to your tax liability, you may ask us to reconsider your case. Some reasons why we may reconsider your case include:

- You are submitting additional information that could result in a change to the additional amount we have determined that you owe;
- You are filing an original delinquent return after we have determined that you owe an additional amount, or;
- You are identifying a mathematical or processing error we made.

You must request reconsideration in writing and submit it to your local IRS office.

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? Do you have questions or need help right away? Call us. We are here to help you.

For General Information:

For information about a specific examination please contact the person named on the appointment letter.

For tax information and help:

Call the number on the bill you received or call us toll free at:

1-800-829-1040 *(for 1040 filers)*
1-800-829-4933 *(for business filers)*
1-800-829-4059 /TDD

For tax forms and publications:

1-800-829-3676
1-800-829-4059 /TDD
1-703-368-9694-Forms by Fax

Internet: www.irs.gov

FTP- ftp.fedworld.gov/pub/

TELENET-iris.irs.gov

You'll find answers to frequently asked tax questions, tax forms on-line, searchable publications, hot tax issues, news, and help through e-mail.

If you prefer to write to us . .

Enclose a copy of your tax bill. Print your name, social security number or taxpayer identification number, and the tax form and period shown on your bill. Write to us at the address shown on your tax bill.

You may also visit your nearest IRS Office.

You'll find the exact address in your local phone book under *U.S. Government*

Declaration of Taxpayer Rights

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS Director for your Area or the Center where you file your return.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent (a person enrolled to practice before the IRS). If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly payments.

VI. Help with Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll-free, 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

VIII. Relief from Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

Your Return Is Going To Be Examined.

Before the Examination

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change or you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. One way is to use computer programs to identify returns that may have incorrect amounts. The programs may be based on information returns, such as Forms 1099 or W-2, on studies of past examinations, or on certain issues identified by other special projects. Another way is to use information from compliance projects that indicates a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund,* explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

During the Examination

Examinations by Mail

Some examinations are conducted entirely by mail. If the examination is conducted by mail, you'll receive a letter from us asking for additional information about certain items shown on your return, such as income, expenses, and itemized deductions.

If the examination is conducted by mail, you can:

1. Act on your own behalf. *(In the case of a jointly filed return, either spouse can respond or both spouses can send a joint response.)*
2. Have someone represent you in correspondence with us. This person must be an attorney, accountant, enrolled agent, an enrolled actuary, or the person who prepared the return and signed it as the preparer. If you choose to have someone represent you, you must furnish us with written authorization. Make this authorization on Form 2848, *Power of Attorney and Declaration of Representative.*

   Note: You may obtain any of the forms and publications referenced in this publication by calling 1-800-829-3676.

Examinations in Person

An examination conducted in person begins when we notify you that your return has been selected. We will tell you what information you need to provide at that time. If you gather the information before the examination, we may be able to complete it more easily and in a shorter time.

If the examination is conducted in person, it can take place in your home, your place of business, an IRS office, or the office of your attorney, accountant, or enrolled agent *(a person enrolled to practice before the IRS).* If the time or place is not convenient for you, the examiner will try to work out something more suitable.

Your Return Is Going To Be Examined. (cont.)

If the examination is conducted in person, you can:

1. Act on your own behalf. *(In the case of a jointly filed return, either spouse or both can attend the interview.)* If you are acting on your own behalf, you may leave to consult with your representative. We will suspend the interview and reschedule the examination. We cannot suspend the interview if we are conducting it as a result of your receiving an administrative summons.
2. Have someone accompany you, either to support your position or to witness to the proceedings.
3. Accompany someone who will represent you. This person must be an attorney, accountant, enrolled agent, an enrolled actuary, or the person who prepared the return and signed it as the preparer.
4. Have your representative act for you and not be present at the audit yourself. If you choose to have someone represent you in your absence, you must furnish us with written authorization. Make this authorization on **Form 2848**, *Power of Attorney and Declaration of Representative*.

How to Stop Interest from Accumulating

During your examination, if you think you will owe additional tax at the end of the examination, you can stop interest from accumulating by paying all or part of the amount you think you will owe. Interest will stop accumulating on the part you pay when the IRS receives your money. Interest will only be charged on the tax, penalties, and interest that are unpaid on the date they are assessed.

Consents to Extend the Statute of Limitations

We try to examine tax returns as soon as possible after they are filed, but occasionally we may request that you extend the statute of limitations of your tax return.

A return's statute of limitation generally limits the time we have to examine it and assess tax. Assessments of tax must be made within 3 years after a return is due or filed, whichever is later. We can't assess additional tax or make a refund or credit *(unless you filed a timely claim)* after the statute of limitations has expired. Also, if you disagree with the results of the examination, you can't appeal the items you disagree with unless sufficient time remains on the statute. Because of these restrictions, if there isn't much time remaining to examine your return, assess additional taxes, and/or exercise your appeal rights, you have the opportunity to extend the statute of limitations. This will allow you additional time to provide further documentation to support your position, request an appeal if you do not agree with our findings, or to claim a tax refund or credit. It also allows the Service time to complete the examination, make any additional assessment, if necessary, and provide sufficient time for processing.

A written agreement between you and the Service to extend the statutory period of a tax return is called a "consent." Consents can be used for all types of tax except estate tax.

There are two basic kinds of consent forms. One sets a specific expiration date for the extension, and the other for an indefinite period of time. Either type of consent may be limited by restrictive conditions. The use of a restricted consent is to allow the statute to expire with regard to all items on the return except those covered by the restrictive language.

If the statute of limitations for your tax return is approaching, you may be asked to sign a consent. You may:

1. Refuse to extend the statute of limitations;
2. Limit or restrict the consent to particular issues, or
3. Limit the extension to a particular period of time.

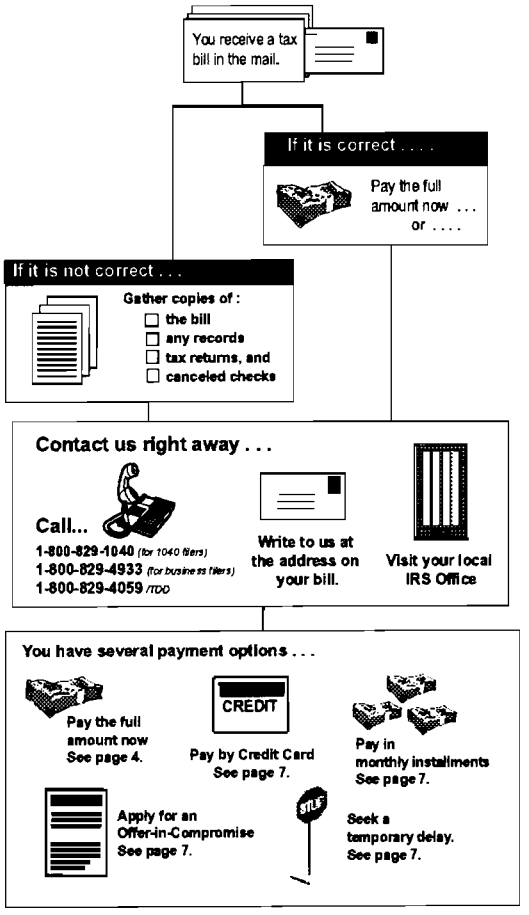
The consent will be sent or presented to you with a letter explaining this process and **Publication 1035**, *Extending the Tax Assessment Period*. For further information, refer to this publication.

Results of the Examination

If we accept your return as filed, you will receive a letter stating that the examiner proposed no changes to your return. You should keep this letter with your tax records.

If we don't accept your return as filed, we will explain any proposed changes to you and your authorized representative. It is important that you understand the reasons for any proposed changes; don't hesitate to ask about anything that is unclear to you.

What to Do When You Receive a Bill from the IRS



What To Do If You Agree or Disagree with the Examination Results

If You Agree

If you agree with a proposed *increase* to tax, you can sign an agreement form and pay any additional tax you may owe. You must pay interest and applicable penalties on any additional balance due. If you pay when you sign the agreement, interest is generally figured from the due date of your return to the date of your payment.

If you do not pay the additional tax and interest, you will receive a bill *(See "What To do When You Receive a Bill from the IRS" on page 4.)* If the amount due *(including interest and applicable penalties)* is less than $100,000 and you pay it within 21 business days, we will not charge more interest or penalties. If the amount is $100,000 or more, the period is reduced to 10 calendar days. If you can't pay the tax due at the end of the examination, you may pay whatever amount you can and request an installment agreement for the balance. *(See "Setting up an Installment Agreement" on page 7.)*

If you are entitled to a refund, you will receive it sooner if you sign the agreement form at the end of the examination. You will also be paid interest on the refund.

If You Do Not Agree

If you do not agree with the proposed changes, the examiner will explain your appeal rights. If your examination takes place in an IRS office, you may request an immediate meeting with the examiner's supervisor to explain your situation. You may also enter into an *Agreement to Mediate* to help resolve disputes through Fast Track Mediation services. *(See next column.)* Mediation can take place at this meeting or afterwards. If an agreement is reached, your case will be closed.

If you cannot reach an agreement with the supervisor at this meeting, or if the examination took place outside an IRS office or was conducted through correspondence with an IRS Campus employee, the examiner will prepare a report explaining your position and ours. The examiner will forward your case to the Area office for processing .

You will receive:

- A letter (known as a 30-day letter) notifying you of your rights to appeal the proposed changes within 30 days,
- A copy of the examiner's report explaining the proposed changes, and
- An agreement or a waiver form.

You generally have 30 days from the date of the 30-day letter to tell us whether you will accept the proposed changes or appeal them. The letter will explain what steps you should take, depending on what action you choose. Be sure to follow the instructions carefully. Appeal rights are explained following this section.

Caution

If you do not respond to the 30-day letter, or if you respond but do not reach an agreement with an appeals officer, we will send you a 90-day letter, also known as a *Notice of Deficiency*. This is a legal document that explains the proposed changes and the amount of the proposed tax increase. You will have 90 days (150 days if it is addressed to you outside the United States) from the date of this notice to file a petition with the Tax Court. If you do not petition the Tax Court you will receive a bill for the amount due.

Fast Track Mediation Services

If you do not agree with any or all of the IRS findings, you may request Fast Track Mediation services to help you resolve disputes resulting from the examination (audits). Fast Track Mediation offers an expedited process with a trained mediator, who will help facilitate communication, in a neutral setting. The mediator will work with you and the IRS to understand the nature of the dispute. The purpose is to help the two of you reach a mutually satisfactory resolution that is consistent with the applicable law. The mediator has no authority to require either party to accept any resolution. You may withdraw from the mediation process anytime. If any issues remain unresolved you will retain all of your usual appeal rights.

Most cases qualify for Fast Track Mediation. To begin the process, you may request the examiner or IRS representative to arrange a mediation meeting. Both you and the IRS representative must sign a simple *Agreement to Mediate* form. A mediator will then be assigned. Generally, within a week, the mediator will contact you and the IRS representative to schedule a meeting. After a brief explanation of the process, the mediator will discuss with you when and where to hold the mediation session.

For additional information, refer to Publication 3605, *Fast Track Mediation-A Process for Prompt Resolution of Tax Issues.*

How Do You Appeal a Decision?

The Appeal System

Because people sometimes disagree on tax matters, the Service has an appeal system. Most differences can be settled within this system without going to court.

Your reasons for disagreeing must come within the scope of tax laws, however. For example, you cannot appeal your case based only on moral, religious, political, constitutional, conscientious, or similar grounds.

If you do not want to appeal your case within the IRS, you may take your case directly to tax court.

Appeal Within the IRS

You may appeal our tax decision to a local appeals office, which is separate and independent of the IRS Office taking the action you disagree with. An appeals office is the only level of appeal within the IRS. Conferences with Appeals Office personnel may be conducted in person, through correspondence, or by telephone with you or your authorized representative

If you want to have a conference with an appeals officer, follow the instructions in the letter you received. We will send your conference request letter to the appeals office to arrange for a conference at a convenient time and place. You or your qualified representative should be prepared to discuss all disputed issues at the conference. Most differences are settled at this level. Only attorneys, certified public accountants or enrolled agents are allowed to represent a taxpayer before Appeals. An unenrolled preparer may be a witness at the conference, but not a representative.

If you want to have a conference with an appeals officer, you may also need to file either a **small case request** or a **formal written protest** with the contact person named in the letter you receive.

Whether you file a small case request or a formal written protest depends on several factors.

Making a Small Case Request

You may make a **small case request** if the total amount of tax, penalties, and interest for *each* tax period involved is $25,000 or less, and you do not meet one of the exceptions below for which a formal protest is required. If more than one tax period is involved and *any* tax period exceeds the $25,000 threshold, you must file a formal written protest for all periods involved. The total amount includes the proposed increase or decrease in tax and penalties or claimed refund. For an *Offer-in-Compromise*, include total unpaid tax, penalty, and interest due.

To make a small case request, follow the instructions in our letter to you by sending a brief written statement requesting an appeals conference. Indicate the changes you do not agree with and the reasons you do not agree with them.

Caution

Be sure to send the protest within the time limit specified in the letter you received.

You must file a formal written protest

- If the total amount of tax, penalties, and interest for any tax period is more than $25,000;
- In all partnership and S corporation cases, regardless of the dollar amount;
- In all employee plan and exempt organization cases, regardless of the dollar amount;
- In all other cases, unless you qualify for other special appeal procedures, such as requesting appeals consideration of liens, levies, seizures, or installment agreements. *(See Publication 1660, Collection Appeal Rights, for more information on special collection appeals procedures.)*

Filing a Formal Protest

When a **formal protest** is required, send it within the time limit specified in the letter you received. Include in your protest:

- Your name and address, and a daytime telephone number.
- A statement that you want to appeal the IRS findings to the Appeals Office.
- A copy of the letter showing the proposed changes and findings you do not agree with *(or the date and symbols from the letter.)*
- The tax periods or years involved.
- A list of the charges that you do not agree with, and why you do not agree.
- The facts supporting your position on any issue that you do not agree with.
- The law or authority, if any, on which you are relying.
- You must sign the written protest, stating that it is true, under the penalties of perjury as follows:

"Under the penalties of perjury, I declare that I examined the facts stated in this protest, including any accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete."

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

- That he or she submitted the protest and accompanying documents and;
- Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

We urge you to provide as much information as you can, as this will help us speed up your appeal. This will save you both time and money.

Additional information about the Appeals process may be found in **Publication 5**, *Your Appeals Rights and How to Prepare a Protest if you Don't Agree.*

After the Examination

Payment Options

You cannot pay all that you owe now

If you cannot pay all your taxes now, pay as much as you can. By paying now, you reduce the amount of interest and penalty you owe. Then immediately call, write, or visit the nearest IRS office to explain your situation. After you explain your situation, we may ask you to fill out a Collection Information Statement. If you are contacting us by mail or by telephone, we will mail the statement to you to complete and return to us. This will help us compare your monthly income with your expenses so we can figure the amount you can pay. We can then help you work out a payment plan that fits your situation. This is known as an installment agreement.

Payment by credit card

Individual taxpayers may make credit *(and debit) card* payments on tax liabilities *(including installment agreement* payments) by phone or Internet. Payments may be made to the United States Treasury through authorized credit card service providers.

The service providers charge a convenience fee based on the payment amount. You will be informed of the convenience fee amount before the credit card payment is authorized. This fee is in addition to any charges, such as interest, that may be assessed by the credit card issuer. Visit www.irs.gov to obtain a list of authorized service providers and to obtain updated information on credit card payment options.

Note: *You can use debit cards issued by VISA and MasterCard when making tax payments through the participating service providers. However, the service providers and card issuers treat debit cards and credit cards equally for the purpose of processing electronic tax payments. Therefore, debit card users are charged the same fee traditionally associated with credit card transactions*

Payment by Electronic Federal Tax Payment System (EFTPS)

EFTPS is an Electronic Federal Tax Payment System developed by the Internal Revenue Service and Financial Management Service (FMS).

The system allows federal taxes to be paid electronically. The system allows the use of the Internet at www.eftps.gov or telephone to initiate tax payments directly. EFTPS payments may also be made through your local financial institution. The service is convenient, secure and saves time.

You may enroll in EFTPS through the website at www.eftps.gov or by completing a form available from EFTPS customer service at (800) 555-4477 or (800) 945-8400.

Setting up an installment agreement

Installment agreements allow you to pay your full debt in smaller, more manageable amounts. Installment agreements generally require equal monthly payments. The amount and number of your installment payments will be based on the amount you owe and your ability to pay that amount within the time we can legally collect payment from you.

You should be aware, however, that an installment agreement is more costly than paying all the taxes you owe now. Like revolving credit arrangements, we charge interest on the unpaid portion of the debt. Penalties also continue to accumulate on installment agreements.

If you want to pay off your tax debt through an installment agreement, call the number shown on your bill. If you owe:

- $25,000 or less in tax, we will tell you what you need to do to set up the agreement;
- More than $25,000, we may still be able to set up an installment agreement for you, but we may also ask for financial information to help us determine your ability to pay.

Even if you set up an installment agreement, we may still file a Notice of Federal Tax Lien to secure the government's interest until you make your final payment.

Note: We cannot take any collection actions affecting your property while we consider your request for an installment agreement, while your agreement is in effect, for 30 days after we reject your request for an agreement, or for any period while you appeal the rejection.

If you arrange for an installment agreement, you may pay with:

- Personal or business checks, money orders, or certified funds *(all made payable to the U.S. Treasury),*
- Credit and debit cards,
- Payroll deductions your employer takes from your salary and regularly sends to IRS, or
- Electronic transfers from your bank account or other similar means.

Apply for an Offer-in-Compromise

In some cases, we may accept an *Offer-in-Compromise* to settle an unpaid tax account, including any penalties and interest. With this kind of arrangement, we can accept less than the full amount you owe when it is doubtful we will be able to collect the entire amount due.

Offers in compromise are also possible if collection action would create an economic hardship. You may want to discuss these options with your examiner.

Temporarily Delay the Collection Process

If we determine that you can't pay *any* of your tax debt, we may temporarily delay collection until your financial condition improves. You should know that if we delay collecting from you, your debt will increase because penalties and interest are charged until you pay the full amount. During a temporary delay, we will again review your ability to pay. We may also file a *Notice of Federal Tax Lien*, to protect the government's interest in your assets. See Publication 594, *The IRS Collection Process.*

After the Examination (cont.)

Innocent Spouse Relief

If you filed a joint tax return, you are jointly and individually responsible for the tax and any interest or penalty due on the joint return, even if you later divorce. In some cases, a spouse may be relieved of the tax, interest, and penalties on a joint return.

You can ask for relief no matter how small the liability.

Three types of relief are available.

- Innocent spouse relief - may apply to all joint filers;
- Separation of liability - may apply to joint filers who are divorced, widowed, legally separated, or have not lived together for the past 12 months;
- Equitable relief - applies to all joint filers.

Innocent spouse relief and separation of liability apply only to items incorrectly reported on the return. If a spouse does not qualify for innocent spouse relief or separation of liability, the IRS may grant equitable relief.

Each type of relief is different and each has different requirements. You must file Form 8857, *Request for Innocent Spouse Relief*, to request any of these methods of relief. Publication 971, *Innocent Spouse Relief*, explains each type of relief, who may qualify, and how to request relief.

You Must Contact Us

It is important that you contact us regarding any correspondence you receive from us. If you do not pay your bill or work out a payment plan, we are required by law to take further collection actions.

What If You Believe Your Bill is Wrong

Caution

If you believe your bill is wrong, let us know as soon as possible. Call the number on your bill, write to the IRS office that sent you the bill, call 1-800-829-1040 *(for 1040 filers)*, 1-800-829-4933 *(for business filers)*, 1-800-829-4059 *(TDD)*, or visit your local IRS office.

To help us correct the problem, gather a copy of the bill along with copies of any records, tax returns, and canceled checks, etc., that will help us understand why you believe your bill is wrong.

If you write to us, tell us why you believe your bill is wrong. With your letter, include copies of all the documents you gathered to explain your case. Please do not send original documents. If we find you are correct, we will adjust your account and, if necessary, send you a corrected bill.

Privacy Act Statement

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number or individual taxpayer identification number on what you file. You must also fill in all parts of the tax form that apply to you. This is so we know who you are, and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. Commonwealths or possessions to carry out their tax laws. And we may give it to certain foreign governments under tax treaties they have with the United States.

We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.