

APPLICATION FOR NOMINATION TO  
THE CIRCUIT COURT OF THE  
SEVENTH JUDICIAL CIRCUIT



**JOANNA PISCITELLO PANG**

Senior Attorney, Criminal Tax  
IRS, Office of Chief Counsel

**(REDACTED)**

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January 25, 2023

Seventh Circuit Judicial Nominating Commission  
Mr. Terrence M. White, Chair  
1400 Hand Avenue, Suite D  
Ormond Beach, Florida 32174  
(386) 253-1560

Dear Mr. White,

As a former Assistant State Attorney and Assistant Statewide Prosecutor, I am respectfully requesting that my home address, phone number and all other qualifying personal information be exempt from public disclosure pursuant to Section 119.071(4)(d)(2)(f), Florida Statutes.

Sincerely,



JoAnna Piscitello Pang

# **Application**

# APPLICATION FOR NOMINATION TO THE CIRCUIT COURT

**Full Name:** JoAnna Piscitello Pang

**Social Security No.:** [REDACTED]

**Florida Bar No.:** 0091592

**Date Admitted to Practice in Florida:** 9/23/2011

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

**Employer:** Department of Treasury, Internal Revenue Service (IRS),  
Chief Counsel

**Title:** Criminal Tax Senior Attorney

**Address:** Charles E. Bennett Federal Building  
400 West Bay Street, Suite 240  
Jacksonville, Florida 32202

**Office Phone:** 904-661-3017

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

**Address:** [REDACTED]  
[REDACTED]

**County:** St. Johns

**Residence:** Beginning April 2017

**Florida Resident:** 32 years

**Phone Number:** [REDACTED]

**Email Address:** [REDACTED]

3. State your birthdate and place of birth.

**Birthdate:** [REDACTED]

**Place of Birth:** [REDACTED]

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

Yes.

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

**The Florida Bar (Bar No. 0091592) - September 23, 2011 through present**  
**The United States Tax Court (Bar No. PJ0978)- 2019 through present**

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

**Maiden Name: JoAnna Lang Piscitello**

**Date(s): Birth through November 2019**

**EDUCATION:**

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

**Law School: Florida State University**  
**College of Law**  
**Dates of Attendance: August 2008 through April 2011**  
**Degree: Juris Doctorate**  
**Degree Date: April 30, 2011**  
**Class Standing: 35 out of 228 (Top 15%)**  
**GPA: 87.778**  
**Honors: Cum Laude**

**Undergraduate: Mercer University**  
**Dates of Attendance: August 2005 through May 2008**  
**Degree: Bachelor of Arts in Economics and Political Science**  
**Degree Date: May 10, 2008**  
**GPA: 3.925**  
**Honors: Summa Cum Laude**

**College:** St. Petersburg College  
**Dates of Attendance:** June 2009 through July 2009  
**Credits Earned:** 3 (summer semester course)

**College:** St. Johns River Community College  
**Dates of Attendance:** August 2004 through May 2005  
**Credits Earned:** 18 (high school dual enrollment)

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

<b>Organization</b>	<b>Date(s)</b>
<b>Alpha Gamma Delta, Sorority</b>	<b>August 2006 through May 2008</b>
<b>Student Government Association, Student Senator</b>	<b>August 2007 through May 2008</b>
<b>Resident Director, Greek Village</b>	<b>August 2007 through May 2008</b>
<b>Resident Assistant</b>	<b>August 2006 through May 2007</b>
<b>Model Arab League</b>	<b>August 2006 through May 2008</b>

**EMPLOYMENT:**

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

**Employment:**

**Job Title:** Senior Attorney, Criminal Tax  
**Employer:** Department of Treasury, IRS, Office of Chief Counsel  
**Address:** Charles E. Bennet Federal Building  
400 West Bay Street  
Jacksonville, Florida  
**Date:** September 2019 through present

**Job Title:** Assistant Statewide Prosecutor  
**Employer:** Florida Attorney General,  
Office of Statewide Prosecution  
**Address:** 1300 Riverplace Boulevard, Suite 405  
Jacksonville, Florida 32207  
**Date:** November 2016 through September 2019

**Job Title:** Assistant State Attorney  
**Employer:** Office of the State Attorney, 12th Judicial Circuit  
**Address:** Manatee County Building  
1112 Manatee Avenue West  
P.O. Box 1000  
Bradenton, Florida 34206  
**Date:** November 2013 through November 2016

**Job Title:** Assistant State Attorney  
**Employer:** Office of the State Attorney, 7th Judicial Circuit  
**Address:** 4010 Lewis Speedway,  
Suite 2022, Building A  
St. Augustine, Florida 32084  
**Date:** September 2011 through November 2013

**Job Title:** Phonathon Student Caller  
**Employer:** Florida State College of Law  
**Address:** 425 West Jefferson Street  
Tallahassee, Florida 32301  
**Date:** September 2008 and February 2011  
**Phone:** 850-644-0231  
**Description:** Contacted alumni to fundraise for the Florida State College of Law annual fund.

**Job Title:** Summer for Undergraduates Mentor  
**Employer:** Florida State College of Law  
**Address:** 425 West Jefferson Street  
Tallahassee, Florida  
**Date:** May 2009 through June 2009  
**Description:** Mentored for the Florida State College of Law, Summer for Undergraduates program, a month-long program for undergraduate students from across the country to assist them in acquiring skills to benefit their undergraduate and future law school studies. Prior to serving as a mentor, in 2007, I attended the program as a participant.



**Internships:**

**Title:** Legislative Intern  
**Employer:** Florida Legislature House of Representatives,  
Appropriations Committee  
**Address:** 402 South Monroe Street  
221 The Capitol  
Tallahassee, Florida 32399  
**Date:** October 2010 through May 2011

**Title:** The Florida Bar Public Interest Fellow  
**Employer:** Legal Services of North Florida  
**Address:** 2119 Delta Boulevard  
Tallahassee, Florida 32303  
**Date:** May 2010 through October 2010

**Title:** Legislative Intern  
Florida Senate Alfred "Al" Lawson Jr. Internship Program  
**Employer:** Florida Senate, Policy and Steering Committee on Ways and Means  
**Address:** 404 South Monroe Street  
201 The Capitol  
Tallahassee, Florida 32399  
**Date:** August 2009 through May 2010

**Title:** Florida Bar Public Interest Fellow  
**Employer:** Office of the State Attorney, 7th Judicial Circuit  
**Address:** 4010 Lewis Speedway  
Suite 2022, Building A  
St. Augustine, Florida 32084  
**Date:** May 2009 through August 2009

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

**Presently, I render legal advice to Special Agents (SAs) employed by the Department of Treasury, IRS, Criminal Investigations (CI) with respect to tax related criminal investigations. Upon request, I provide oral and written guidance regarding legal issues that surface during criminal investigations. I review SAs referrals to initiate or expand grand jury investigations and provide a written legal analysis to the Special Agent in Charge (SAC). During the investigative process, I review search warrant affidavits prepared by the SAs and render written legal memorandums of law evaluating whether the**

**affidavit establishes sufficient probable cause to support the warrant, and whether the location to be searched and the items to be seized are described with sufficient particularity. I also review undercover operations and render legal advice on all aspects of the operation. Finally, I review SAs reports, exhibits and charging recommendations and prepare an evaluation memorandum for the SAC which discusses the legal and evidentiary issues and evaluates the prosecution potential of the case. In addition to the above, I have recently been assigned several cases filed in the United States Tax Court.**

**My present practice involves limited litigation; however, my prior practice involved a great deal of litigation. Prior to my employment with the Department of Treasury, from November 2016 through September 2019, I litigated criminal cases as an Assistant Statewide Prosecutor with the Attorney General’s Office of Statewide Prosecution. From September 2011 through November 2016, I also litigated criminal cases in my position as an Assistant State Attorney for the 7th and 12th judicial circuits. Moreover, while working as an Assistant State Attorney and Assistant Statewide Prosecutor, I rendered legal advice to law enforcement working criminal investigations. In addition to providing legal advice, I reviewed investigations to determine if prosecution was viable and appropriate, filed informations charging criminal violations, and litigated criminal cases from inception through trial.**

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

	Court		Area of Practice	
Federal Appellate	_____	%	Civil	_____ %
Federal Trial	_____	%	Criminal	<u>100</u> %
Federal Other	_____	%	Family	_____ %
State Appellate	_____	%	Probate	_____ %
State Trial	<u>100</u>	%	Other	_____ %
State Administrative	_____	%		
State Other	_____	%		
<b>TOTAL</b>	<u>100</u>	<b>%</b>	<b>TOTAL</b>	<u>100</u> %

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

**In my present employment, I seldom litigate cases or appear in court.**

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

Jury? 22 Non-jury? More than 50 (6 tried to verdict)  
Arbitration? \_\_\_\_\_ Administrative Bodies? \_\_\_\_\_  
Appellate? \_\_\_\_\_

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

**Not Applicable.**

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

**Not Applicable.**

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

**Not Applicable.**

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

**Case:** **State of Florida vs. Joseph Walker**

**Court No.:** **2016CF-006364-AX**

**Defense Counsel:** **Jahran Newman**

**904-536-7235**

**newmanlawfirm@gmail.com**

**State Co-counsel:** **Matthew Davenport**

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**Case:** State of Florida vs. Gerald Mosley  
**Court No.:** 2015CF-002448AX  
**Defense Counsel:** Gail Brannon  
941-350-6391  
brannonlaw@comcast.net  
**State Co-Counsel:** Rory Zinna, deceased

**Case:** State of Florida vs. Nicole Moore  
**Court No.:** 2014CF-002214AX  
**Defense Counsel:** Jeffrey Snelling  
(Trial) 941-362-9560  
jeffreysnelling@yahoo.com  
**Defense Counsel:** Jeffrey Quisenberry  
(Sentencing) [REDACTED]  
jeff@thefernandezlawgroup.com  
**State Co-Counsel:** Justin Phillips

**Case:** State of Florida vs. Robin Morrisey  
**Court No.:** 13CF-1874  
**Defense Counsel:** Maria T. Chuquizuta Clarke  
[REDACTED]  
[REDACTED]  
**State Co-Counsel:** Payton Thompson  
[REDACTED]  
[REDACTED]

**Case:** State of Florida vs. Donnell Henderson  
**Court No.:** 13CF-3951  
**Defense Counsel:** Ron Filkowski  
941-366-4636  
Filipkowski4law@aol.com  
**State Co-Counsel:** Darlene Ragoonanan  
[REDACTED]  
[REDACTED]

**Case:** State of Florida vs. Kenneth Hulata  
**Court No.:** 14CF-0563  
**Defense Counsel:** Peter Aiken  
941-366-3506  
peterdaiken@gmail.com  
**State Co-Counsel:** Rory Zinna, deceased

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

**Case:** Blanca D. Hiracheta vs. Commissioner of Internal Revenue  
**Tax Court No.:** 8994-22  
**Counsel:** None (Pro-Se)

**Case:** Gilda Ramos vs. Commissioner of Internal Revenue  
**Tax Court No.:** 9352-22  
**Counsel:** None (Pro Se)

**Case:** State of Florida vs. Jessica Knight  
**Court No.:** 18CF-305173 (Volusia County)  
**Defense Counsel:** Larry Powers  
**Phone No.:** [REDACTED]

**Case:** State of Florida vs. Maria Constanza Shults  
**Court No.:** 17CF-271 (Putnam County)  
**Defense Counsel:** Marissa Fallica  
**Phone No.:** [REDACTED]

**Case:** State of Florida vs. Alexander Schaefer  
**Court No.:** 15CF-661 (Flagler County)  
**Defense Counsel:** Donald Appignani  
**Phone No.:** 386-206-9170

**Case:** State of Florida vs. Gregory Creel  
**Court No.:** 17CF-129 (St. Johns County)  
**Defense Counsel:** Terry Shoemaker  
**Phone No.:** 904-872-7463

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

**From September 2011 through November 2016, in my capacity as an Assistant State Attorney in the 7th and the 12th judicial circuits, I appeared in court several times a week. From November 2016 through September 2019, in my capacity as an Assistant Statewide Prosecutor, I appeared in court approximately four to five times a month. My current practice and employment with the Department of Treasury, beginning in September 2019, seldom involves litigation or requires court appearances; rather, I render legal advice to SAs and SACs regarding tax related criminal investigations, as previously described.**

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

**Not Applicable.**

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

**Not Applicable.**

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

**Case:** State of Florida vs. Gerald Mosley  
**Court No.:** 2015CF-2448AX  
**Charge:** Sexual Battery-Victim 12 or Older but younger than 18 years of age  
**Trial Date:** August 30, 2016 through August 31, 2016  
**Judge:** The Honorable Deno Economou  
**County:** Manatee  
**Defense Counsel:** Gail Brannon  
941-350-6391  
brannonlaw@comcast.net  
**State Co-Counsel:** Rory Zinna, deceased  
**Significance:** I represented the State of Florida in the above styled case from the filing of the criminal information through trial and sentencing. The trial involved testimony from a child witness, age 13, regarding sexual acts perpetrated on her by the defendant, a family member. I prepared the child witness for trial and solicited her testimony before the jury. Following the conviction, during the defendant's sentencing hearing, I made a motion to designate the defendant as a sexual predator and presented evidence of the defendant's status as a prison releasee reoffender, resulting in a mandatory sentence of 30 years of incarceration with the department of corrections.

**Case:** State of Florida vs. Nicole Moore

**Court No.:** 2014CF-2214AX

**Charges:** Driving While Under the Influence-Manslaughter  
Leaving the Scene of Crash with Death  
Driving with No Valid Driver's License and Causing Death

**Trial Date:** February 8, 2016 through February 12, 2016

**Judge:** The Honorable Susan Maulucci

**County:** Manatee

**Defense Counsel:** Jeffrey Snelling  
**(Trial)** 941-362-9560  
jeffreysnelling@yahoo.com

**Defense Counsel:** Jeffrey Quisenberry  
**(Sentencing)** [REDACTED]  
jeff@thefernandezlawgroup.com

**State Co-Counsel:** Justin Phillips  
[REDACTED]  
[REDACTED]

**Significance:** I represented the State of Florida in the above styled case from the filing of the criminal information through trial, sentencing and several post-trial motions. During the weeklong trial resulting in conviction, the defendant argued the State failed to prove that the defendant caused or contributed to the death of the victim. At trial, we introduced testimony and evidence related to crash reconstruction and blood alcohol content. During the defense's case, the defense called an expert witness to refute the State's witness on blood alcohol content. After conviction, the defendant filed several motions, most notably a motion for a new trial and arrest of judgement, which were denied by the court. See Appendix A for the State's response to defendant's motion for a new trial.



**Case:** State of Florida vs. Andrew Helderman  
**Court No.:** 2014CF-0951AX  
**Charge:** Attempted Murder in the First Degree with a Weapon  
Aggravated Assault  
**Trial:** November 30, 2015 through December 1, 2015  
**Judge:** The Honorable Deno Economou  
**County:** Manatee  
**Defense Counsel:** Harlan Milhorn  
(Standby) 941-780-6236  
milhornlaw@gmail.com  
**State Co-Counsel:** Darlene Ragoonanan  
██████████  
████████████████████  
**Significance:** I represented the State of Florida in the above styled case as second chair counsel at trial. During trial, several legal issues arose including the defendant's request to represent himself following *voir dire* and concerns regarding the defendant's competency. The Court conducted a Faretta inquiry, including warnings, and ultimately, granted the defendant's request to proceed *pro se*. Mid-trial, the defendant sought to consult standby counsel. After the consultation, the defendant's standby counsel moved the Court to evaluate the defendant's competency. Consequently, the Court declared a mistrial and ordered competency evaluations and proceedings. Additionally, the defendant's prior criminal history indicated he was an escape risk, resulting in the enforcement of additional safety protocols in the courtroom during the trial, including proceeding with opening statement and direct examination while seated.

**Case:** State of Florida vs. Joseph Lewis Walker  
**Court No.:** 2016CF-6364AX  
**Charge:** Trafficking in Illegal Drugs-28 grams to less than 30  
Kilograms  
Sale or Delivery of Heroin  
**Trial:** October 1, 2018, through October 3, 2018  
**Judge:** The Honorable Steven B. Whittington  
**County:** Duval  
**Defense Counsel:** Jahran Newman  
904-536-7235  
newmanlawfirmpa@gmail.com  
**State Co-counsel:** Matthew Davenport  
██████████  
██  
**Significance:** I represented the State of Florida in the above styled case during pretrial motions, trial, and sentencing. In addition to and related to these charges, the defendant also had pending drug conspiracy charges in Duval and drug trafficking charges in Columbia County. These cases were all developed through wire interceptions of communications. With respect to the above styled case, venue was proper in Brevard County Florida. I requested and the defense stipulated to a waiver of venue. Upon conviction on these charges, the defendant was sentenced to a mandatory minimum of 25 years of incarceration with the department of corrections. As a result of the conviction and sentence, the defendant also entered a plea to the remaining conspiracy and trafficking charges in Duval and Columbia County.

**Case:** State of Florida vs. Donnell Henderson

**Court No.:** 13CF-3951AX

**Charge:** Murder in the Second Degree

Robbery with a Firearm

Aggravated Assault with a Firearm

**Trial:** July 20, 2015 through July 22, 2015

**Judge:** The Honorable Deno Economou

**County:** Manatee

**Defense Counsel:** Ron Filkowski

941-366-4636

Filipkowski4law@aol.com

**State Co-Counsel:** Darlene Ragoonanan

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**Significance:** I represented the State of Florida in the above styled case as second chair counsel at trial. I presented the opening statement and conducted direct and cross examination of State and Defense witnesses. During trial, several unexpected issues arose, most notably, a material State witness to the victim's death initially refused to appear and provide testimony. When the witness materialized, he appeared to be impaired, which we disclosed to the Court and the defense. While the Court permitted the witness to testify, the witness's state of mind at the time of the testimony was subject to examination, resulting in the admissibility of the witness's use of narcotics. In addition to the above, the murder victim was a registered sexual offender.

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

**Attached as Exhibit 1 and Exhibit 2.**

***Note: Presently, the majority of my work is written legal advice regarding grand jury investigations and tax related offenses. As such, I am not able to provide my most current writing samples, because it is subject to grand jury secrecy protections under the Federal Rules of Criminal Procedure 6(e)(2), prohibiting the unauthorized disclosure of grand jury information and/or the unauthorized disclosure of tax return information under 26 U.S.C. § 6103. The writing samples provided are from my prior practice as an Assistant State Attorney and Assistant Statewide Prosecutor.***

#### **PRIOR JUDICIAL EXPERIENCE OR PUBLIC OFFICE**

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

**Not Applicable.**

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

**This is my second application for judicial appointment. My first application was submitted to this Judicial Nominating Commission for the 7th Judicial Circuit in July 2021, for a newly created county court seat in St. Johns County. I was honored by the Commission to have my name certified to the Governor's Office for consideration.**

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

**Not Applicable.**

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

- (i) the names, phone numbers and addresses of six attorneys who appeared before you on matters of substance;
- (ii) the approximate number and nature of the cases you handled during your tenure;
- (iii) the citations of any published opinions; and
- (iv) descriptions of the five most significant cases you have tried or heard, identifying the citation or style, attorneys involved, dates of the case, and the reason you believe these cases to be significant.

**Not Applicable.**

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

**Not Applicable.**

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

**Not Applicable.**

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

**Not Applicable.**

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

**Not Applicable.**

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

**Not Applicable.**

## **NON-LEGAL BUSINESS INVOLVEMENT**

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

**Not Applicable.**

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

**Not Applicable.**

## **POSSIBLE BIAS OR PREJUDICE**

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

**Not Applicable.**

## **PROFESSIONAL ACCOMPLISHMENTS AND OTHER ACTIVITIES**

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

**JoAnna L. Piscitello, "Florida Hurricane Catastrophe Fund: Costs of Regulation and Possible Solutions," Capital to the Courthouse Newsletter, May 25, 2010.**

**Available at:**

**[http://www.colodnyfass.com/uploads/5511\\_Florida%20Hurricane%20Catastrophe%20Fund%20-%20Costs%20of%20Regulation%20and%20Possible%20Solutions%20-%20JoAnna%20L%20Piscitello.PDF](http://www.colodnyfass.com/uploads/5511_Florida%20Hurricane%20Catastrophe%20Fund%20-%20Costs%20of%20Regulation%20and%20Possible%20Solutions%20-%20JoAnna%20L%20Piscitello.PDF)**

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

**Not Applicable.**

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

**Panel Discussion**

**Sponsor:** Florida State University-College of Law

**Question and Answer Panel Discussion**

**Date:** June 7, 2021

**Place:** Online Zoom Presentation

**Summary:** Florida State University, College of Law hosts Summer for Undergraduates, a program which seeks to expose undergraduate students to the rigors of law school and the legal profession. As a prior participant in the program and Florida State University, College of Law graduate, I was asked to participate in the question-and-answer panel session with several other panelists. I answered questions from current undergraduate students attending the program with respect to my current legal practice and experience in the legal profession.

**Presentation**

**Sponsor:** IRS Atlanta Field Office Compliance Council

**Fraud Referrals Presentation**

**Date:** March 30, 2021

**Place:** Online Zoom Presentation

**Summary:** Presented to the IRS Compliance Council, comprised of employees from IRS Criminal Investigations and the Office of Fraud Enforcement, on fraud referrals, including fraud related to the Covid-19 pandemic.

**American Mock Trial Regional Judge**

**Sponsor: American Mock Trial Association**

**Date: February 28, 2022**

**Place: Online Zoom Presentation**

**Summary: Through Florida State University, College of Law, I was asked to participate as a judge for the online Regional Mock Trial tournaments. The tournament involved a mock trial of a criminal case by college students acting as prosecution and defense teams. Following the mock trial, I provided scores and feedback on their trial presentation.**

**Presentation**

**Sponsor: IRS Atlanta Field Office Compliance Council  
Fraud Referrals Presentation**

**Date: February 8, 2022**

**Place: Online Zoom Presentation**

**Summary: Presented to the IRS Compliance Council, comprised of employees from IRS Criminal Investigations and the Office of Fraud Enforcement, on fraud referrals, including fraud updates related to the Covid-19 pandemic.**

**Presentation**

**Sponsor: IRS Chief Counsel  
Cybercrimes Legal Updates Presentation**

**Date: August 10, 2022**

**Place: Online Zoom Presentation**

**Summary: During the 2022 IRS Chief Counsel, Criminal Tax annual training session, I presented an overview of recent developments on several emerging areas related to cybercrimes and cyber issues, specifically concerning Fourth Amendment jurisprudence after the Supreme Court's ruling in Carpenter v. United States, 138 S.Ct. 2206 (2018).**



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

**Not Applicable.**

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

<b>Presenting Entity and Achievement</b>	<b>Date(s)</b>
<b>Florida State University, College of Law, Juris Doctorate, Cum Laude</b>	<b>April 30, 2011</b>
<b>Florida State University, Employment Law Book Award</b>	<b>Fall 2010</b>
<b>Florida State University, Intellectual Property Book Award</b>	<b>Spring 2010</b>
<b>The Florida Bar Labor &amp; Employment Law Section Scholarship Award</b>	<b>February 2, 2011</b>
<b>Mercer University, Bachelor of Arts, Summa Cum Laude</b>	<b>May 10, 2008</b>
<b>Mercer University, Phi Kappa Phi</b>	<b>2007 through 2008</b>
<b>Mercer University, President's List</b>	<b>Fall 2005 through Fall 2006</b>
<b>Mercer University, Dean's List</b>	<b>Fall 2005 through Spring 2008</b>
<b>Mercer University, Jesse Mercer Scholarship Award</b>	<b>Fall 2005 through Spring 2008</b>
<b>Mercer University, Honors Program Scholarship Award</b>	<b>Fall 2005 through Spring 2008</b>
<b>Palatka Highschool, Salutatorian</b>	<b>May 2005</b>

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

**Not Applicable.**

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

<b>Organization</b>	<b>Dates of Participation/ Membership</b>
<b>Jacksonville Bar Association</b>	<b>February 2017 through January 2020; July 2021 through present</b>
<b>Putnam County Bar Association</b>	<b>February 2021 through present</b>
<b>St. Johns County Bar Association</b>	<b>August 2021 through present</b>
<b>Jacksonville Women Lawyer's Association</b>	<b>January 2019 through August 2020</b>
<b>The Federalist Society</b>	<b>August 2021 through present</b>

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

<b>Organization</b>	<b>Dates of Participation/Membership</b>
<b>Circuit 7 Juvenile Justice Board</b>	<b>2012 through 2013</b>
<b>Junior League of St. Petersburg</b>	<b>July 2015 through November 2016</b>
<b>Big Brothers Big Sisters of Tampa Bay</b>	<b>November 2014 through November 2016*</b>
<b>Northeast Florida Human Trafficking Coalition</b>	<b>2017 through 2019</b>
<b>Freedom 7 Human Trafficking Task Force</b>	<b>2017 through 2019</b>
<b>Gateway to Fre33dom Human Trafficking Task Force</b>	<b>2019</b>
<b>Mercer University Alumni Chapter-Jacksonville</b>	<b>January 2017 through present</b>
<b>St. Johns CARES</b>	<b>February 2020 through December 2021</b>
<b>Big Brothers, Big Sisters of St. Johns County</b>	<b>August 2022 through present**</b>

**\*Although I no longer mentor formally through the Big Brother Big Sisters of Tampa Bay, I continue to maintain contact with my little brother and his family.**

**\*\*I completed the application process and all required trainings to serve as a mentor. I am presently awaiting a match with a little sister/brother.**



**FAMILY BACKGROUND**

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

**Marital Status:** Married  
**Spouse:** [REDACTED]  
**Date of Marriage:** [REDACTED]  
**Spouse’s Employer:** [REDACTED]  
**Spouse’s Title:** [REDACTED]

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

[REDACTED] age [REDACTED]  
[REDACTED] age [REDACTED]  
[REDACTED] age [REDACTED]

**CRIMINAL AND MISCELLANEOUS ACTIONS**

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

No.

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

No.

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

No.

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

**Case:** **JoAnna Pang and Chris Pang v. Avatar Property & Casualty Insurance Company**

**Jurisdiction:** **St. Johns County**

**Case Number:** **CA20-0627**

**Status:** **Plaintiff**

**Nature of Matter:** **Contractual dispute related to homeowner's insurance claim**

**Disposition:** **Settled**

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

**No.**

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

**No.**

56. Has there ever been a finding of probable cause or other citation issued against you or are you presently under investigation for a breach of ethics or unprofessional conduct by any court, administrative agency, bar association, or other professional group. If so, provide the particulars of each finding or investigation.

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**I have complied with all legally required tax return filings.**

## **HEALTH**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

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

**No.**

## SUPPLEMENTAL INFORMATION

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

**My varying life experiences have molded me into the attorney and person I am. As the eldest of four children, my parents embedded in me a dedication to public service, integrity, and hard work. They served as examples of these principles. My father recently retired after 28 years in law enforcement with the Putnam County Sheriff's Office, and my mother continues to work in public service for the Putnam County School District.**

**I began my first job at 15-years-old taking drive through orders at a local McDonalds. Since then, I have worked as a restaurant server, babysitter, tutor, summer camp counselor, and a retail sales associate. Through my employment in these capacities, I interacted with people who were frustrated and, at times, angry. I learned to manage their frustrations and engage in civil communication. Often, the first step was listening to their concerns.**

**These experiences have helped me throughout my public service career, first as a prosecutor for eight years and currently, as an attorney advising federal law enforcement officers. In addition, my experiences, as a mother, sister, daughter, and friend (to name a few) have deepened my appreciation for the importance of civility and civil discourse, in all aspects of life, but especially in my profession. Having spent much time in the courtroom litigating, I have also observed contentious disagreement between attorneys (and unfortunately, at times judges) in which the ability to engage in respectful dialogue dissolved, and with it cooperation. Both in the legal profession and in life, I have sought civility and developed the skills to promote politeness, courtesy, and respect, which I would carry with me if honored to serve as a circuit judge.**

**In many situations, judges are required to exercise discretion within the confines of the law. Thus, I believe humility is vital when listening to and understanding others' life experiences.**

**In the summer of 2006, while home from college, I served as a camp counselor for the Putnam County "Weed and Seed" program, a Department of Justice community-based program, whose goal was to prevent, control, and reduce violent crime, drug abuse and gang activity in targeted high-crime neighborhoods. My experience in that role forced me to step into an area of our community permeated with poverty and crime. I entered that position anticipating that I would be mentoring children; but quickly learned that the children would, in turn, teach me a lifelong lesson in humility, empathy, and understanding. Similarly, in 2015 and 2016, I volunteered as a big sister to a litter brother in the Big Sisters, Big Brother mentoring program. My little brother was and continues to be eyes into a world different than my own. Moreover, in my role as a prosecutor, I met, almost daily, with victims, victims' family members, witnesses, and at times, defendants' family members. These interactions humbled me further. Should I be honored with your selection as a circuit court judge, I would also bring with me great humility.**



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

Often quoted, Socrates described the four essential qualities of a judge. “Four things belong to a judge: To hear curiously; to answer wisely; to consider soberly; and to decide impartially.” These words have resonated over thousands of years, in countries across the world. And, today, I believe they continue to hold significance in our judiciary. To these four qualities, I would add, a judge should have strong character, courage to follow the law, and a dedication to service, concerned over the people the law serves more than his or her self-interest. If honored with this appointment, it is these characteristics I would strive to bring with me to the bench.

I have had the opportunity to litigate in courts across the state of Florida and before countless judges, and throughout my career, I have observed judicial temperament to be vital to the effective functioning of the court. During my practice as a litigator, I observed the impact the courts’ decisions have on the lives of the people who appear before them, their families, businesses, and the community. A good judicial temperament requires the court to be firm but also exercise understanding, compassion, and common sense. Furthermore, it is important that the court communicates calmly and with courtesy to counsel, witnesses, parties, and jurors, which also requires the ability to listen.

Throughout my legal career, I have consistently demonstrated my ability to listen and communicate effectively with victims, witnesses, law enforcement, judges, jurors, counsel, and courtroom personnel. This was crucial in my role as a prosecutor, as I frequently communicated with law enforcement, witnesses, and victims in developing criminal investigations and making decisions to proceed with criminal charges. Upon filing criminal charges and to resolve cases justly, I presented a willingness to listen to defense counsel and consider all arguments. Should I be honored with this selection, I believe my demonstrated skills in this area would contribute to a respectable judicial temperament.

Likewise, should I be honored with this selection, I would bring with me a high personal standard of ethical conduct and a willingness to do what the law requires, regardless of the popularity of that decision. My commitment to following the law is clear from my trial work in the case of State of Florida vs. Donnell Henderson, one of my significant cases outlined above. Mr. Henderson was charged with second degree murder, robbery with a firearm, and aggravated assault with a firearm. The victim in the case, Mr. Boyer, was beaten with a firearm and died from a brain injury resulting from the blunt force trauma. Mr. Boyer, 71 years of age, was a homeless, registered sex offender, who, on the night of his death, was believed to be out with the intent to purchase narcotics. Given his status as a sexual offender, to some, Mr. Boyer’s murder was described as inconsequential; however, the law does not value one person’s life more than another’s. Although my co-counsel and I recognized this case would be exceedingly unpopular, we followed the law and proceeded with prosecution. Should I be given the honor of serving as a circuit court judge, I would endeavor daily to apply the law, impartially, as it is written, to the facts of the case, without regard for the popularity of the decision.

**Finally, my experience in both litigation and written legal analyses has equipped me with the foundation for operating a courtroom docket and rendering written legal decisions. I am familiar with the daily operations of a courtroom. Moreover, my experience as a prosecutor imparted extensive knowledge of evidentiary rules, which would be applicable equally in presiding over civil and criminal dockets. My present employment involves rendering written legal advice and analysis, which has resulted in a refinement of my written work. Accordingly, if I were privileged with this selection, I believe I would be prepared to transition quickly, effectively, and efficiently to perform the functions of a circuit court judge without delay.**

**REFERENCES**

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

- **The Honorable Carlos Mendoza**  
**District Judge for the Middle District of Florida**

**Phone:** [REDACTED]  
**Email:** [REDACTED]  
**Address:** [REDACTED]  
[REDACTED]

- **The Honorable Christopher France**  
**Circuit Judge for the 7th Judicial Circuit**

**Phone:** [REDACTED]  
**Email:** [REDACTED]  
**Address:** [REDACTED]  
[REDACTED]

- **The Honorable Kenneth J. Janesk, II**  
**Circuit Judge for the 7th Judicial Circuit**

**Phone:** [REDACTED]  
**Email:** [REDACTED]  
**Address:** [REDACTED]  
[REDACTED]

- **The Honorable Heather Doyle**  
**Manatee County Court Judge**

**Phone:** [REDACTED]  
**Email:** [REDACTED]  
**Address:** [REDACTED]  
[REDACTED] [REDACTED]

- **Sheriff Homer “Gator” Deloach**  
**Putnam County Sheriff**

**Phone:** [REDACTED]  
**Email:** [REDACTED]  
**Address:** [REDACTED]  
[REDACTED]

- **Tara Reid**  
Assistant Special Agent in Charge, Tampa Field Office, IRS-CI  
Phone: [REDACTED]  
Email: [REDACTED]  
Address: [REDACTED]  
[REDACTED]
- **Jamie May**  
Department of Treasury, IRS  
Office of Chief Counsel  
Area Counsel Criminal Tax  
Phone: [REDACTED]  
Email: [REDACTED]  
Address: [REDACTED]  
[REDACTED]
- **State Attorney Ed Brodsky**  
State Attorney for the 12th Judicial Circuit  
Phone: [REDACTED]  
Email: [REDACTED]  
Address: [REDACTED]  
[REDACTED]  
[REDACTED]
- **Leah Aiken**  
Environmental and Real Property Law Attorney for the  
78<sup>th</sup> Air Base Wing Staff Judge Advocate  
Phone: [REDACTED]  
Email: [REDACTED]  
Address: [REDACTED]  
[REDACTED]
- **Justin Phillips**  
Assistant Chief Counsel for the Office of the Principal Legal Advisor,  
Department of Homeland Security  
Phone: [REDACTED]  
Email: [REDACTED]  
Address: [REDACTED]  
[REDACTED]

# **Certificate**

**CERTIFICATE**

I have read the foregoing questions carefully and have answered them truthfully, fully and completely. I hereby waive notice by and authorize The Florida Bar or any of its committees, educational and other institutions, the Judicial Qualifications Commission, the Florida Board of Bar Examiners or any judicial or professional disciplinary or supervisory body or commission, any references furnished by me, employers, business and professional associates, all governmental agencies and instrumentalities and all consumer and credit reporting agencies to release to the respective Judicial Nominating Commission and Office of the Governor any information, files, records or credit reports requested by the commission in connection with any consideration of me as possible nominee for appointment to judicial office. Information relating to any Florida Bar disciplinary proceedings is to be made available in accordance with Rule 3-7.1(1), Rules Regulating The Florida Bar. I recognize and agree that, pursuant to the Florida Constitution and the Uniform Rules of this commission, the contents of this questionnaire and other information received from or concerning me, and all interviews and proceedings of the commission, except for deliberations by the commission, shall be open to the public.

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

Dated this 25<sup>th</sup> day of January, 2023.

JoAnna Piscitello Pang  
Printed Name

JoAnna Piscitello Pang  
Signature

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

# **Financial History**

## FINANCIAL HISTORY

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

**Current Year-To-Date:** \$4,560

**Last Three Years:** \$116,465      \$109,669      \$95,100

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

**Current Year-To-Date:** \$4,560

**Last Three Years:** \$116,465      \$109,669      \$95,100

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

**Current Year-To-Date:** Not Applicable

**Last Three Years:** Not Applicable      Not Applicable      Not Applicable

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

**Current Year-To-Date:** Not Applicable

**Last Three Years:** Not Applicable      Not Applicable      Not Applicable

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

**Current Year-To-Date:** Not Applicable

**Last Three Years:** Not Applicable      Not Applicable      Not Applicable



**Full and Public Disclosure of  
Financial Interest(s)**

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

**PART A – NET WORTH**

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

My net worth as of January 2023 was \$ 497,770.

**PART B - ASSETS**

**HOUSEHOLD GOODS AND PERSONAL EFFECTS:**

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

The aggregate value of my household goods and personal effects (described above) is \$ 75,000.

**ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:**

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)	VALUE OF ASSET
[REDACTED]	\$464,200
Bank Accounts (Wells Fargo, Barclays, Community First Credit Union, and Chase Bank)	\$ 33,051
State of Florida Retirement	\$ 56,610
Voya State of Florida Deferred Compensation	\$ 12,960
Federal Retirement (Thrift Savings Plan)	\$ 49,333
529 College Savings accounts and Florida Prepaid Accounts	\$ 15,449

**PART C - LIABILITIES**

LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4): NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Mortgage (LoanDepot)	\$208,833

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE: NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

**PART D - INCOME**

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

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

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

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

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

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

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

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

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

**OATH**

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

**STATE OF FLORIDA**

**COUNTY OF** Saint Johns

Sworn to (or affirmed) and subscribed before me this 25 day of January, 2023 by Journa Pang

*Tyler Crouch*

(Signature of Notary Public—State of Florida)

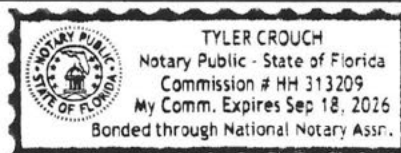
Tyler Crouch

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known \_\_\_\_\_ OR Produced Identification

Type of Identification Produced FL Drivers License

*Journa Puscitello Pang*  
 SIGNATURE



**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶ [REDACTED]

Your first name and middle initial <b>JoAnna P</b>	Last name <b>Pang</b>	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]	State [REDACTED]	
Foreign country name [REDACTED]	Foreign province/state/county [REDACTED]	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

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

**Age/Blindness** **You:**  Were born before January 2, 1957  Are blind **Spouse:**  Was born before January 2, 1957  Is blind

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

Attach Sch. B if required.	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	DCB	5,000	<b>1</b>	91,039
	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		<b>2b</b>	
<b>Standard Deduction for-</b> ● Single or Married filing separately, \$12,550 ● Married filing jointly or Qualifying widow(er), \$25,100 ● Head of household, \$18,800 ● If you checked any box under Standard Deduction, see instructions.	<b>3a</b> Qualified dividends . . . . .	<b>3a</b>		<b>3b</b>	
	<b>4a</b> IRA distributions . . . . .	<b>4a</b>		<b>4b</b>	
	<b>5a</b> Pensions and annuities . . . . .	<b>5a</b>		<b>5b</b>	
	<b>6a</b> Social security benefits . . . . .	<b>6a</b>		<b>6b</b>	
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .			<b>7</b>	1
	<b>8</b> Other income from Schedule 1, line 10 . . . . .			<b>8</b>	
<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .			<b>9</b>	91,040	
<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .			<b>10</b>		
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .			<b>11</b>	91,040	
<b>12a</b> <b>Standard deduction or itemized deductions</b> (from Schedule A). . . . .	<b>12a</b>	12,550			
<b>b</b> Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>	300			
<b>c</b> Add lines 12a and 12b . . . . .			<b>12c</b>	12,850	
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .			<b>13</b>		
<b>14</b> Add lines 12c and 13 . . . . .			<b>14</b>	12,850	
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-. . . . .			<b>15</b>	78,190	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . .	16	12,947																				
17	Amount from Schedule 2, line 3 . . . . .	17																					
18	Add lines 16 and 17 . . . . .	18	12,947																				
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812 . . . . .	19	6,500																				
20	Amount from Schedule 3, line 8 . . . . .	20																					
21	Add lines 19 and 20 . . . . .	21	6,500																				
22	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22	6,447																				
23	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	23																					
24	Add lines 22 and 23. This is your <b>total tax</b> . . . . . ▶	24	6,447																				
25	Federal income tax withheld from:																						
a	Form(s) W-2 . . . . .	25a	9,784																				
b	Form(s) 1099 . . . . .	25b																					
c	Other forms (see instructions) . . . . .	25c																					
d	Add lines 25a through 25c . . . . .	25d	9,784																				
26	2021 estimated tax payments and amount applied from 2020 return . . . . .	26																					
27a	Earned income credit (EIC) . . . . .	27a																					
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ <input type="checkbox"/>																						
b	Nontaxable combat pay election . . . . .	27b																					
c	Prior year (2019) earned income . . . . .	27c																					
28	Refundable child tax credit or additional child tax credit from Schedule 8812 . . . . .	28																					
29	American opportunity credit from Form 8863, line 8 . . . . .	29																					
30	Recovery rebate credit. See instructions . . . . .	30	0																				
31	Amount from Schedule 3, line 15 . . . . .	31																					
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b> . . . . . ▶	32	0																				
33	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . . ▶	33	9,784																				
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	34	3,337																				
	35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here. . . . . ▶ <input type="checkbox"/>	35a	3,337																				
Direct deposit? See instructions.	▶ b Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	▶ d Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	36 Amount of line 34 you want <b>applied to your 2022 estimated tax</b> . . . . . ▶	36																					
<b>Amount You Owe</b>	37 <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions . . . . . ▶	37	0																				
	38 Estimated tax penalty (see instructions) . . . . . ▶	38																					

If you have a qualifying child, attach Sch. EIC.

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

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ \_\_\_\_\_ Personal identification number (PIN) ▶ \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation <b>Attorney</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶ _____
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶ _____
Phone no. _____	Email address _____		

**Paid Preparer Use Only**

Preparer's signature	Date 03-30-2022	PTIN P01579299	Check if: <input checked="" type="checkbox"/> Self-employed
Preparer's name	Phone no. _____		
Firm's name ▶ _____			
Firm's address ▶ _____			
			Firm's EIN ▶ 46-4539005

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **12**

Name(s) shown on return

JoAnna P Pang

Your social security number

[REDACTED]

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	6	7		(1)
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			5	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			6	( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .			7	(1)

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	7	5		2
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			11	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			12	
<b>13</b> Capital gain distributions. See the instructions . . . . .			13	
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			14	( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 . . . . .			15	2

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

Schedule D (Form 1040) 2021

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p> <p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) ] ▶ . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, 1040-NR, line 3a?   <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p> </p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b></p>	<p><b>1</b></p> <p>( )</p>
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Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side **Social security number or taxpayer identification number**  
**JoAnna P Pang** [REDACTED]

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	<b>1 FITBIT</b>	<b>02-19-2018</b>	<b>01-15-2021</b>	<b>7</b>	<b>5</b>			<b>2</b>	
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶				<b>7</b>	<b>5</b>			<b>2</b>

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



**Sales and Other Dispositions of Capital Assets**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

JoAnna P Pang

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	106 DOGEUSD	02-13-2021	03-14-2021	6	7			(1)
<p><b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►</p>								
				6	7			(1)

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

# Child and Dependent Care Expenses

**2021**

Attachment  
Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.**

Name(s) shown on return

Your social security number

**JoAnna P Pang**

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box

**B** For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box

**Part I Persons or Organizations Who Provided the Care - You must complete this part.**

If you have more than three care providers, see the instructions and check this box

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or E N)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
NONE			<input type="checkbox"/>	
			<input type="checkbox"/>	
			<input type="checkbox"/>	

Did you receive dependent care benefits?	No <input type="checkbox"/>	Yes <input type="checkbox"/>	Complete only Part II below.
			Complete Part III on page 2 next.

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
First	Last		

<p><b>3</b> Add the amounts in column (c) of line 2. <b>Don't</b> enter more than \$8,000 if you had one qualifying person or \$16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 . . . . .</p> <p><b>4</b> Enter your <b>earned income</b>. See instructions . . . . .</p> <p><b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b>, enter the amount from line 4 . . . . .</p> <p><b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .</p> <p><b>7</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . . . . <b>7</b></p> <p><b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7.</p> <ul style="list-style-type: none"> <li>• If line 7 is \$125,000 or less, enter .50 on line 8.</li> <li>• If line 7 is over \$125,000 and no more than \$438,000, see instructions for line 8 for the amount to enter.</li> <li>• If line 7 is over \$438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.</li> </ul> <p><b>9a</b> Multiply line 6 by the decimal amount on line 8 . . . . .</p> <p><b>b</b> If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10 . . . . .</p> <p><b>10</b> Add lines 9a and 9b and enter result. If you checked the box on line B above, this is your <b>refundable credit for child and dependent care expenses</b>; enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11 . . . . .</p> <p><b>11</b> <b>Nonrefundable credit for child and dependent care expenses.</b> If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2 . . . . .</p>	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="border: 1px solid black; height: 20px;">3</td></tr> <tr><td style="border: 1px solid black; height: 20px;">4</td></tr> <tr><td style="border: 1px solid black; height: 20px;">5</td></tr> <tr><td style="border: 1px solid black; height: 20px;">6</td></tr> <tr><td style="border: 1px solid black; height: 20px;">7</td></tr> <tr><td style="border: 1px solid black; height: 20px;">8</td></tr> <tr><td style="border: 1px solid black; height: 20px;">9a</td></tr> <tr><td style="border: 1px solid black; height: 20px;">9b</td></tr> <tr><td style="border: 1px solid black; height: 20px;">10</td></tr> <tr><td style="border: 1px solid black; height: 20px;">11</td></tr> </table>	3	4	5	6	7	8	9a	9b	10	11
3											
4											
5											
6											
7											
8											
9a											
9b											
10											
11											

X .

<b>Part III Dependent Care Benefits</b>			
<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>	5,000
<b>13</b>	Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions . . . . .	<b>13</b>	
<b>14</b>	If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions . . . . .	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	5,000
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2021 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	86,039
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>	
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	
<b>21</b>	Enter \$10,500 (\$5,250 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). If you entered an amount on line 13, add it to the \$10,500 or \$5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions . . . . .	<b>21</b>	5,250
<b>22</b>	Is any amount on line 12 or 13 from your sole proprietorship or partnership? <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>	0
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>	5,000
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>	0
<b>25</b>	<b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	<b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB" . . . . .	<b>26</b>	5,000

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$8,000 (\$16,000 if two or more qualifying persons) . . . . .	<b>27</b>	
<b>28</b>	Add lines 24 and 25 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2020 expenses in 2021, see the instructions for line 9b . . . . .	<b>29</b>	
<b>30</b>	Complete line 2 on page 1 of this form. <b>Don't</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here . . . . .	<b>30</b>	
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 . . . . .	<b>31</b>	

**SCHEDULE 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Credits for Qualifying Children  
and Other Dependents**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

JoAnna P Pang

**Part I-A Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	<b>1</b>	91,040
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d	<b>3</b>	91,040
<b>4a</b>	Number of qualifying children under age 18 with the required social security number	<b>4a</b>	3
<b>b</b>	Number of children included on line 4a who were under age 6 at the end of 2021	<b>4b</b>	3
<b>c</b>	Subtract line 4b from line 4a	<b>4c</b>	
<b>5</b>	If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0-	<b>5</b>	9,950
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	<b>6</b>	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
<b>7</b>	Multiply line 6 by \$500	<b>7</b>	
<b>8</b>	Add lines 5 and 7	<b>8</b>	9,950
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	<b>9</b>	200,000
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	<b>10</b>	0
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>	
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>	9,950
<b>13</b>	Check all the boxes that apply to you (or your spouse if married filing jointly). <b>A</b> Check here if you (or your spouse if married filing jointly) have a principal place of abode in the United States for more than half of 2021 <input type="checkbox"/> <b>B</b> Check here if you (or your spouse if married filing jointly) are a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/>		

**Part I-B Filers Who Check a Box on Line 13**

**Caution:** If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

<b>14a</b>	Enter the smaller of line 7 or line 12	<b>14a</b>	
<b>b</b>	Subtract line 14a from line 12	<b>14b</b>	
<b>c</b>	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b>	<b>14c</b>	
<b>d</b>	Enter the smaller of line 14a or line 14c	<b>14d</b>	
<b>e</b>	Add lines 14b and 14d	<b>14e</b>	
<b>f</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-.	<b>14f</b>	
<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
<b>g</b>	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	<b>14g</b>	
<b>h</b>	Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b>	<b>14h</b>	
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b>	<b>14i</b>	

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

Schedule 8812 (Form 1040) 2021

**Part I-C Filers Who Do Not Check a Box on Line 13**

**Caution:** If you checked a box on line 13, do not complete Part I-C.

<b>15a</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>15a</b>	<b>12,947</b>
<b>b</b>	Enter the smaller of line 12 or line 15a . . . . . Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. 1. You are not filing Form 2555. 2. Line 4a is more than zero. 3. Line 12 is more than line 15a.	<b>15b</b>	<b>9,950</b>
<b>c</b>	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . .	<b>15c</b>	<b>0</b>
<b>d</b>	Add lines 15b and 15c . . . . .	<b>15d</b>	<b>9,950</b>
<b>e</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . . <b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>15e</b>	<b>3,450</b>
<b>f</b>	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III . . . . .	<b>15f</b>	<b>6,500</b>
<b>g</b>	Enter the smaller of line 15b or line 15f. <b>This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15g</b>	<b>6,500</b>
<b>h</b>	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15h</b>	<b>0</b>

**Part II-A Additional Child Tax Credit (use only if completing Part I-C)**

**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

<b>16a</b>	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .	<b>16a</b>	<b>0</b>
<b>b</b>	Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . . <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4a.	<b>16b</b>	
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .	<b>17</b>	
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,200 or more? <input type="checkbox"/> <b>No.</b> If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions . . . . .	<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. } . . . . .	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the smaller of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	Enter this amount on line 15c . . . . .	<b>27</b>	<b>0</b>
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<b>Part III Additional Tax</b> (use only if line 14g or line 15f, whichever applies, is zero)		
<b>28a</b>	Enter the amount from line 14f or line 15e, whichever applies . . . . .	<b>28a</b>
<b>b</b>	Enter the amount from line 14e or line 15d, whichever applies . . . . .	<b>28b</b>
<b>29</b>	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .	<b>29</b>
<b>30</b>	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line . . . . . <b>Caution:</b> If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>30</b>
<b>31</b>	Enter the smaller of line 4a or line 30 . . . . .	<b>31</b>
<b>32</b>	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	<b>32</b>
<b>33</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>	<b>33</b>
<b>34</b>	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	<b>34</b>
<b>35</b>	Enter the amount from line 33 . . . . .	<b>35</b>
<b>36</b>	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .	<b>36</b>
<b>37</b>	Multiply line 32 by \$2,000 . . . . .	<b>37</b>
<b>38</b>	Multiply line 37 by line 36 . . . . .	<b>38</b>
<b>39</b>	Subtract line 38 from line 37 . . . . .	<b>39</b>
<b>40</b>	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19</b> . . . . .	<b>40</b>

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE  
DEPARTMENT OF THE TREASURY  
C/O USDA, NATIONAL FINANCE CENTER  
P.O. BOX 60000, NEW ORLEANS, LA 70160

EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE  
PANG, JOANNA P  
[REDACTED]

1 Wages, tips, other compensation	2 Federal income tax withheld
\$ 86,038.62	\$ 9,783.78
3 Social security wages	4 Social security tax withheld
\$ 96,036.24	\$ 5,954.22
5 Medicare wages and tips	6 Medicare tax withheld
\$ 96,036.24	\$ 1,392.55
14 NT HEALTH BENEFITS	\$ 8,632.56

EMPLOYER'S ID 72-0564834

EMPLOYEE'S SSN [REDACTED]

8 Allocated tips	10 Dependent care benefits	12 D \$ 9,997.62	14			
\$ 5,000.00	\$ 5,000.00	DD \$ 19,624.42	NT HEALTH BENEFITS \$ 8,632.56			
13 <input type="checkbox"/> Statutory Employee <input checked="" type="checkbox"/> Retirement Plan <input type="checkbox"/> Third Party Sick Pay	15 State/Employee's State ID#	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name/Local ID#

Department of the Treasury-Internal Revenue Service  
FORM W-2 Wage and Tax Statement 2021

Copy B - To be filed with employee's  
Federal tax return

OMB No. 1545-0008

93

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE  
DEPARTMENT OF THE TREASURY  
C/O USDA, NATIONAL FINANCE CENTER  
P.O. BOX 60000, NEW ORLEANS, LA 70160

EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE  
PANG, JOANNA P  
[REDACTED]

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Department of the Treasury-Internal Revenue Service  
FORM W-2 Wage and Tax Statement 2021

Copy C - For employee's records  
(See insert for important information)

OMB No. 1545-0008

93

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE  
DEPARTMENT OF THE TREASURY  
C/O USDA, NATIONAL FINANCE CENTER  
P.O. BOX 60000, NEW ORLEANS, LA 70160

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[REDACTED]

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Department of the Treasury-Internal Revenue Service  
FORM W-2 Wage and Tax Statement 2021

Copy 2 - To be filed with employee's  
state or local tax return

OMB No. 1545-0008

93

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE  
DEPARTMENT OF THE TREASURY  
C/O USDA, NATIONAL FINANCE CENTER  
P.O. BOX 60000, NEW ORLEANS, LA 70160

EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE  
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[REDACTED]

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Department of the Treasury-Internal Revenue Service  
FORM W-2 Wage and Tax Statement 2021

Copy 2 - To be filed with employee's  
state or local tax return

OMB No. 1545-0008

93

# **Judicial Application Data Record**



## JUDICIAL APPLICATION DATA RECORD

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

(Please Type or Print)

Date: January 25, 2023

JNC Submitting To: Seventh Circuit Judicial Nominating Commission

Name (please print): JoAnna Piscitello Pang

Current Occupation: Senior Attorney Criminal Tax

Telephone Number:                      Attorney No.: 0091592

Gender (check one):  Male  Female

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

Hispanic

Black

American Indian/Alaskan Native

Asian/Pacific Islander

County of Residence: St. Johns

**Florida Department of Law Enforcement  
Documents**

*FLORIDA DEPARTMENT OF LAW ENFORCEMENT*

DISCLOSURE PURSUANT TO THE  
FAIR CREDIT REPORTING ACT (FCRA)

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

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

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

JoAnna Piscitello Pang

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Printed Name of Applicant

*JoAnna Piscitello Pang*

---

Signature of Applicant

Date: 01/25/2023

## Exhibit 1: Writing Sample

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT  
IN AND FOR MANATEE COUNTY, FLORIDA

STATE OF FLORIDA

vs

CLERK CASE NO. 2014CF002214AX

NICOLE M MOORE  
\_\_\_\_\_ /

STATE'S RESPONSE TO DEFENSE MOTION FOR NEW TRIAL

THE STATE OF FLORIDA, represented by Ed Brodsky, State Attorney for the Twelfth Judicial Circuit, in response to Defendant's Motion for New Trial, prays this Court deny the Defense Motion for New Trial and in support of such would state the following:

- (1) The defendant, Nicole Moore, was tried in Manatee County from February 8, 2016 through February 12, 2016 for Driving under the Influence Manslaughter, Leaving the Scene of a Crash Involving Death, and No Valid Driver's License Serious Bodily Injury or Death.
- (2) On February 12, 2016, the Defendant was found guilty by jury verdict on all three counts in the information.
- (3) On February 21, 2016, defense counsel filed a Motion for Arrest of Judgment and Motion for a New Trial.
- (4) Pursuant to Florida Rules of Criminal Procedure Rule 3.600, defense filed a Motion for a New Trial alleging the ground (a) (3), "***New and material evidence***, which if introduced at trial would ***probably*** have changed the verdict or finding of the court, and ***which the defendant could not with reasonable diligence have discovered and produced at the trial, has been discovered.***"
- (5) During trial, the State called Corporal Brunner to testify as to the location of the crash. Corporal Brunner testified the crash occurred in Manatee County.

- (6) Corporal Brunner determined which county the crash occurred in by parking his State patrol vehicle behind the mark on the roadway where the crash occurred. Corporal Brunner's state-issued Florida Highway Patrol GPS system indicated the crash occurred in Manatee County. If Corporal Brunner moved his patrol vehicle one lane to the left, his GPS system indicated he entered Sarasota County.
- (7) Linkster's, the location where the defendant began drinking and driving while her normal faculties were impaired or her blood alcohol level was above .08, is located in Manatee County.
- (8) Linkster's is also the location where the defendant began driving without a valid license.
- (9) The location on Whitfield Avenue where the defendant parked her vehicle with the victim's motor scooter embedded in the front while leaving the scene of the crash, is in Manatee County.
- (10) Timberlake Apartments, the location where the defendant ran on foot in a continuous effort to leave the scene, is in Manatee County.
- (11) The location where the defendant returned on Whitfield Avenue is in Manatee County.
- (12) Manatee County deputies responded to Whitfield Avenue in Manatee County, the location where the defendant left her vehicle in her attempts to leave the scene.
- (13) Manatee County deputies responded to the location of the crash on University to conduct traffic control.
- (14) Manatee County Emergency Services responded to the location of the crash on University to assess the victim's medical condition.
- (15) Venue is not an element of an offense itself and may be proved simply by a preponderance of the evidence. *McClellion v. State*, 858 So.2d 379, 382 (Fla. 4th DCA 2003).

(16) Based on the grounds alleged by defense and pursuant to Florida Rules of Criminal Procedure Rule 3.600(a)(3) the defense has failed to show that (1) *new and material evidence*, which introduced at trial would *probably have changed the verdict or finding of the court.*"

- a. At the conclusion of the State's case, Defense counsel motioned for a judgment of acquittal on the basis that the state failed to put on evidence of venue. The Court reviewed the transcripts and determined that Corporal Brunner testified that the crash occurred in Manatee County. At no time did defense counsel motion for judgment of acquittal based on improper venue or argue that Manatee County was the improper venue.
- b. Venue need not be established beyond a reasonable doubt. If the evidence raises a presumption that the offense was committed within the county, or if the evidence refers to localities and landmarks at or near the scene of the alleged offense, known or probably familiar to the jury, from which they may reasonably infer that the offense was committed in the county, it will be sufficient. *Lowman v. State*, 85 So. 166, 167 (Fla. 1920).
- c. Pursuant to Florida Statutes 910.05, "Where acts constituting one offense are committed in two or more counties, the offender may be tried in any county in which any of the acts occurred."
- d. Further, venue is proper in the county where defendant's criminal activity commenced. *Braddy v. State*, 111 So. 3d 810, 835 (Fla. 2012).
- e. Even if defense counsel properly objected to improper venue during a motion for judgment of acquittal AND the Court determined the crash occurred in Sarasota County, venue would nonetheless have been proper in Manatee County. Numerous acts constituting the offenses occurred in Manatee County, as stated

above. Thus, the **defendant has failed to establish** as required under Florida Rules of Criminal Procedure 3.600(a)(3), "**New and material evidence**, which if introduced at trial would have **probably changed the verdict or finding of the court...**"

f. The elements to prove the crime of Driving Under the Influence Manslaughter are: (1) Nicole Moore drove or was in actual physical control of a vehicle, (2) While driving or in actual physical control of the vehicle, Nicole Moore (a) was under the influence of alcoholic beverages to the extent that her normal faculties were impaired OR (b) had a blood alcohol level of .08 or more grams of alcohol per 100 milliliters of blood, AND (3) As a result of operating the vehicle, Nicole Moore caused or contributed to the cause of death of Dianne Lynn Jaffe. At the very minimum, the **defendant engaged in the following acts in Manatee County** constituting Driving Under the Influence Manslaughter:

i. Nicole Moore commenced the crime of Driving under the Influence Manslaughter at Linkster's in Manatee County, Florida.

ii. The defendant left Linkster's and continued driving in Manatee County, Florida while under the influence to the extent her normal facilities were impaired or with a blood alcohol level of .08 grams of alcohol per 100 milliliters of blood.

iii. After crashing her vehicle, Nicole Moore continued to drive her vehicle while under the influence to the extent that her normal facilities were impaired or with a blood alcohol level of .08 grams of alcohol per 100 milliliters of blood,



with the victim's vehicle attached onto Whitfield and University, which is in Manatee County, Florida.

g. To prove the crime of Leaving the Scene of a Crash Involving Death the State must prove four elements: (1) Nicole Moore was the driver of a vehicle involved in a crash or accident occurring on public or private property resulting in the death of any person, (2) Nicole Moore knew that she was involved in a crash or accident, (3) Nicole Moore knew or should have known from all of the circumstances, including the nature of the crash or accident, of the injury or death of the person, and (4) (a) Nicole Moore willfully failed to stop at the scene of the crash or accident or as close to the crash or accident as possible and remain there until she had given "identifying information" to any police officer investigating the crash or accident OR (b) Nicole Moore willfully failed to render "reasonable assistance" to the injured person if such treatment appeared to be necessary or was requested by the injured person. At the very minimum, ***defendant engaged in the following acts in Manatee County*** constituting Leaving the Scene of a Crash Involving Death:

- i. Nicole Moore, after striking the victim's scooter, continued to drive on University and turned, onto Whitfield Avenue which is in Manatee County, Florida.
- ii. The defendant then exited her vehicle and observed the scooter embedded in the front of her vehicle while in Manatee County, Florida.
- iii. The defendant continued her efforts to leave the scene by running on foot to Timberlake Apartments in Manatee County, Florida.

h. To prove the crime of Driving with No Valid Driver's License and Causing Serious Bodily Injury or Death, the State must prove three elements: (1) Nicole Moore operated a motor vehicle in a careless or negligent manner, (2) At the time, she did not have a driver's license, and (3) As a result of the careless or negligent operation, Nicole Moore caused the death of Diane Lynne Jaffe. At the very minimum, the **defendant engaged in the following acts in Manatee County** constituting No Valid Driver's License and Causing Serious Bodily Injury or Death:

- i. The defendant began operating her vehicle in a careless, negligent manner upon leaving Linkster's in Manatee County, Florida.
- ii. The defendant left Linksters in Manatee County, Florida under the influence of alcohol to the extent her normal faculties were impaired or her blood alcohol level was above .08 grams of alcohol per 100 milliliters of blood.
- iii. The defendant left Linkster's in Manatee County driving at a high rate of speed and following too closely to the vehicle in front of her.

(17) Also required by Florida Rules of Criminal Procedure 3.600(a)(3), the defendant must show: (1) **material evidence was newly discovered** AND (2) the **defendant could not with reasonable diligence have discovered and produced at the trial.**

- a. The location of the crash is not newly discovered and material evidence.
- b. The exact location of the crash was provided to the defendant on August 18, 2014 in discovery, a year and a half prior to trial.

- c. The defendant has failed to show that the survey produced as part of his motion for new trial was one that could not have been discovered with reasonable diligence and produced at trial.
- d. A deposition was conducted of Corporal Brunner on January 29, 2015, a year prior to trial. The defendant did not exam the witness about the location or venue of the crash.
- e. During trial, the defendant did not cross exam Corporal Brunner or any other witness as to the location or venue of the crash. Rather, the defendant waited until after being convicted at trial to investigate the location of the crash, which the defendant accomplished in ten days.
- f. At no point during the discovery process or the trial did any evidence or testimony regarding the location of the crime change.

(18) The defendant's failure to raise the issue of improper venue during or before trial served as a waiver of the issue of improper venue.

(19) In *Braddy v. State*, 111 So. 3d 810, 835 (Fla. 2012), the Court held that the venue was proper when the crime commenced in one county and continued into another. The court emphasized that the defendant waited until after trial to raise the issue of the three different venues and also found that there was no possibility that the alleged error with respect to venue prejudiced the defendant in any manner. *Id.*

- a. In the case before the court, the Defendant has failed to allege she was prejudiced in any manner by any alleged error with respect to venue.
- b. The defense at trial was that the defendant did not cause or contribute to the death of the victim because the defendant did not have time to react as a result of visibility and speed, alleging that the victim was seated on a parked motor scooter in the middle of the road. The defendant further asserted she did

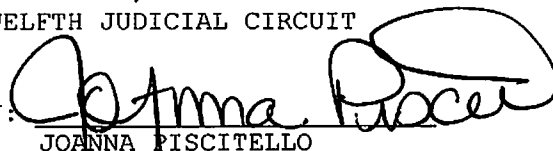
not leave the scene because she parked her car, went to get her mother, and returned to the scene.

- c. The State's information, the discovery provided to the defendant, the numerous depositions conducted by the defendant, and the evidence at trial disclosed the name of a specific victim, the specific locations and vehicles involved in the defendant's crimes, the specific times associated with the acts in this case, and the specific circumstances surrounding those acts with clear, sufficient specificity to eliminate the danger that the defendant could be prosecuted again for the same offense.
- d. The State is hard pressed to discern, and the defense has failed to show, how the issue of venue would have prejudiced the defendant in her defense, or to have been so vague, indistinct, or indefinite as to mislead the accused, or embarrass her in preparation of her defense or to expose her to substantial danger of a new prosecution for the same offense.

WHEREFORE, the State prays that an Order denying Defendant's Motion for New Trial be issued.

ED BRODSKY, STATE ATTORNEY  
TWELFTH JUDICIAL CIRCUIT

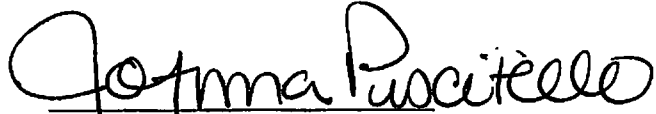
BY:



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing State's Motion in Limine has been furnished by EMAIL to Jeffrey Snelling, 2201 Ringling Blvd, Suite 201, Sarasota, FL 34237 this 23 March, 2016.

A handwritten signature in black ink, reading "Joanna Piscitello". The signature is written in a cursive style with a large initial "J".

JOANNA PISCITELLO  
Assistant State Attorney

## Exhibit 2: Writing Sample

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

**STATE OF FLORIDA**  
**Plaintiff,**

**CASE NO.: 2017-00271-CF-54**

v.

**MARIA SHULTS**  
**Defendant.**

\_\_\_\_\_ /

**STATE’S RESPONSE TO DEFENDANT’S MOTION TO SUPPRESS STATEMENTS  
BASED ON INVALID WAIVER OF MIRANDA RIGHTS**

COMES NOW the State of Florida, by and through the undersigned, designated Assistant Statewide Prosecutor and files this response to the Defendant’s Motion to Suppress Statements and prays that the Court deny said motion. In support thereof, the State provides the following information:

1. The defendant is charged by Information with one count Organized Scheme to Defraud greater than \$50,000, a first-degree felony.
2. The information alleges that the defendant committed the criminal offenses specified in the above count beginning on August 1, 2012 and continuing through July 1, 2015.
3. The defendant was interviewed on March 16, 2017 at 7:00 pm at the Jacksonville Regional Operations Center for the Florida Department of Law Enforcement.

ISSUE ONE:

**Legal Analysis:**

**Custodial Interrogation:**

In Miranda v. Arizona, the United States Supreme Court ruled that the state cannot introduce a statement stemming from the custodial interrogation of a defendant, unless the defendant is provided with warnings or rights, which have since come to be referred to as Miranda warnings. Miranda, 384 U.S. 436, 444 (1966). The Court further defined custodial interrogation to mean, “questioning initiated by law enforcement officers after a person has been

taken into custody or otherwise deprived of his freedom of action in any significant way.” Id.

The mere fact that law enforcement had a warrant for an individual’s arrest at the time of the statement, does not per se make the statement custodial for the purposes of Miranda. Davis vs. State, 698 So.2d 1182 at 1188 (Fla. 1997).

In Davis, The Florida Supreme Court further elaborated and held as follows:

“Although custody encompasses more than simply formal arrest, the sole fact that police had a warrant for Davis’s arrest at the time he went to the station does not conclusively establish that he was in custody. Rather, there must exist a “restraint on freedom of movement of the degree associated with a formal arrest.” Roman vs. State, 475 So.2d 1228, 1231 (Fla. 1985). The proper inquiry is not the unarticulated plan of the police, but rather how a reasonable person in the suspect's position would have perceived the situation. Id.”

The Court in Timmons v. State provided additional clarification, “[t]he focus of the inquiry is primarily upon the perceptions of the suspect, rather than the intent of the police officers.”

Timmons, 961 So. 2d 378, 380 (Fla. 4th DCA 2007).

Under the current standard, Miranda warnings must only be given when a reasonable person in the suspect's place would believe he or she were not free to leave. United State vs. Long, 866 F.2d 402 (11<sup>th</sup> Cir.1989); Caso vs. State, 524 So.2d 422 (Fla.) cert. denied, 488 U.S. 70, 109 S. Ct. 178, 102 L. Ed. 2<sup>nd</sup> 147 (1988). See also United States vs. Bengivenga, 845 Federal Second 593 (Fifth Circuit), cert. denied, 488 U.S. 924 109 S. Ct. 306, 102 L. Ed. 2<sup>nd</sup> 325 (1988). In Long, the Eleventh Circuit identified three situations in which a reasonable person might believe he or she was not free to leave: if an officer (1) brandished a weapon, (2) touched the suspect, or (3) used language or a tone indicating compliance could be compelled.” Id. at 18-19.

The Court must consider if in the totality of the circumstances, a reasonable person in the suspect’s position would feel a restraint of the freedom of movement such that one would not



feel free to leave or terminate an encounter with the police. Lee v. State, 988 So. 2d 52 (Fla. 1st DCA 2008); Meredith v. State, 964 So. 2d 247 (Fla. 4th DCA 2007). There are numerous relevant factors the Courts have provided to assist in the analysis including: (1) the location of the questioning, (2) its duration, (3) statements made during the interview, (4) the presence or absence of physical restraints during the questioning, and the release of the interviewee at the end of questioning. MacKendrick v. State, 112 So. 3d 131 (Fla. 1st DCA 2013).

In Rameriz v. State, the Court provided additional considerations in making the determination whether a reasonable person in the suspect's position would consider himself in custody, to include: (1) the manner in which police summon the suspect for questioning; (2) the purpose, place, and manner of the interrogation; (3) the extent to which the suspect is confronted with evidence of his or her guilt; (4) whether the suspect is informed that he or she is free to leave the place of questioning. Ramirez v. State, 739 So. 2d 568, 574 (Fla. 1999). However, the Court cautioned that the entire context and the totality of the circumstances must be considered, and no one factor in isolation. State v. Pitts, 936 So. 2d 1111, 1124 (Fla. 2d DCA 2006). The fact that law enforcement does not tell a suspect they are free to leave is not dispositive, particularly where there is nothing to suggest that the suspects freedom of movement was curtailed in any manner. State v. Scott, 786 So.2d 606, 610 (Fla. 5th DCA 2001); *See also* Roman v. State, 475 So.2d 1228, 1231 (Fla.1985). Furthermore, a person is not considered to be in custody merely because the questioning took place at the police station or the questioned person is one whom the police suspect. Pitts, 936 So. 2d 1111, 1126 (Fla. 2d DCA 2006).

Additionally, the Court in Monroe v. State quashed the argument that a suspect is effectively under arrest and in custody when law enforcement interviewed the suspect after

having already obtained an arrest warrant. Monroe v. State, 148 So. 3d 850, 856 (Fla. 1st DCA 2014).

In Monroe v. State, the defendant was charged with sexual battery and lewd and lascivious molestation. Id. at 852. Law enforcement had an arrest warrant but waited to execute the warrant with the objective of conducting a non-custodial interview. Id. The interview was conducted in a publicly accessible conference room on a college campus. Id. The agent wore jeans and a T-shirt and did not display a weapon. Id. at 853. The defendant sat closest to the door and the agent sat on the other side of the table. Id. The defendant repeatedly denied wrongdoing and the agent repeatedly accused him of lying, reiterating the seriousness of the allegations. Id. The agent said, “What do you think I should do with you? Do you think I drove all the way up here to have you tell me nothing happened?” Id. The agent told the defendant he was “missing an opportunity” and advised the defendant he would continue the investigation. Id. at 854. The agent told the defendant the investigation was ending, but that the matter was not going away. Id. He also told the defendant that he could not “undo what he did” but that the defendant “could make it better.” Id. The agent told the defendant that “most cops” would have “walked in, put handcuffs on him and taken him away.” Id. At that point the defendant gave admissions. Id.

The Court reasoned that the defendant was not in custody, as law enforcement did not disclose the existence of the warrant during the interview, and the record does not suggest that Monroe had any prior independent information that the officer had an arrest warrant. Id. at 856. The Court found that “[a]bsent a restraint on the defendant’s movement to a degree associated with an actual arrest, the fact that the agent already had a warrant for the defendant’s arrest and hoped to obtain a confession does not conclusively establish that the defendant was in custody

for Miranda purposes.” Id. The Court also considered the following factors (1) the interrogation took place in a conversational tone free of threats or promises (2) nothing indicated that the defendant, who sat closer to the exit, was in any way prevented or hindered from leaving and (3) although the agent was persistent, opinionated, and orally confrontational, he did not use coercive measures to elicit information from Monroe during the relatively brief interview. Id.

**Argument:**

**Defendant was *not* in custody**

When evaluating the totality of circumstances surrounding the defendant’s statement in conjunction with the reasonable person standard, the defendant was not in custody at the time she provided her statement to law enforcement. A reasonable person in the defendant’s circumstance would not have perceived that her “freedom of movement was curtailed to the same degree as that associated with a formal arrest.”

The defendant voluntarily came to the Jacksonville Regional Center for the Florida Department of Law Enforcement (FDLE). When considering the manner in which the defendant was summoned, law enforcement reached out to the defendant through a telephone call to her husband. There was no force nor any promises. Law enforcement did not even speak with the defendant. Yet, even if a conversation with a third party is considered by the Court as a form of communication “through” the third party, law enforcement did not tell the defendant that she was required to appear. The conversation between Christopher Shults and Special Agent William Bowes (hereinafter referred to as SA Bowes) setting up the interview occurred on March 9th. The interview was conducted *seven days later* on March 16<sup>th</sup>. There were no additional conversations between SA Bowes and either Christopher Shults or the defendant during that seven-day time frame. The defendant decided to meet SA Bowes voluntarily. The defendant transported herself to the location. The defendant’s husband accompanied her to the facility and

the two arrived in separate vehicles. The interview took place inside of a meeting room in the lobby area of the FDLE building. Although law enforcement had a warrant for her arrest, the defendant was not aware of the warrant and was never told that she could not leave. The interview was not lengthy and lasted just over an hour. The defendant was not handcuffed prior to the statement nor at any time during the statement. Law enforcement was not blocking the defendant's access to the door of the interview room. The defendant sat closest to the exit. The door to the interview room was open and not locked. There were no physical barriers to the defendant's ability to leave the interview room.

Deceit by law enforcement only influences the analysis of custody to the extent it would affect the reasonable person standard in determining if a reasonable person would have believed they were free to leave or that their freedom was curtailed in any way. In the case before the Court, the deceit works to the contrary. Law enforcement set the meeting up with the defendant through her husband, Christopher Shults. If, as alleged in the defendant's motion, the defendant was advised of the information provided to Christopher Shults, then the defendant would believe she was not under arrest and that she would be free to leave after providing her statement.

At no time did the defendant give an appearance or suggestion of being intimidated or subdued by the presence of the agents or the questions being asked. Rather to the contrary, the defendant laughed throughout the conversation with law enforcement. The agents never raised their voice during the interview. The tone of the interview was mostly conversational and explanatory, and no threats or promises were made. Although at points law enforcement was orally confrontational and opinionated, these comments never rose to the level of coercion.

While the standard is whether a reasonable person in that circumstance would believe they were free to leave and not what the defendant believed; one of the factors to consider is

nevertheless the actual statements made in the interview. Nowhere is it clearer that the defendant herself believed she was free to leave than toward the end of the interview. The defendant references going to work at a new McDonald's the next day and engages in a conversation with law enforcement about working the next day. The obvious implication is that the defendant believed that she was going home following her interview, as would a reasonable person in her circumstances. Excerpts from the interview are outlined below:

**Exhibit 1 Page 17 (lines 34-36) of Translated Transcript of Maria Shults Interview:**

SA WB: Where do you work at?

MC: In McDonald's, but, since you went one of these days, they fired me, but they already gave me back my job. Actually, tomorrow I start to work in Atlantic.

**Exhibit 1 Page 18 (lines 27 through 35) of Translated Transcript of Maria Shults Interview:**

SA YC: Are you working at McDonald's..

MC: No.

SA YC: No?

MC: Tomm- tomorrow?

SA YC: Tomorrow, you work at McDonalds.

MC: Tomorrow I go in at around 6 am in Atlantic, at the Atlantic store.

SA YC: In the store in Atlantis, or Atlantic or..

SA WB: Oh. Good, that's good.... (continues)

**Exhibit 1 Page 23 (lines 23 through 27) of Translated Transcript of Maria Shults Interview:**

SA WB: But I just, if you wanted to be honest with me Maria, you know deep down in your heart, inside, there's no way you can pay that money back, there's no way, you work at McDonalds.

MC: Well,

SA WB: You don't even work at McDonalds; you start there tomorrow.

MC: No but, it's just that I, I, I am trying to get to that..

When taking into consideration the totality of the circumstances and the entire context leading up to and during the interview, it was clear the defendant believed she was free to leave, as would any reasonable person in the defendant's circumstances.

## ISSUE 2

### **Legal Analysis & Argument:**

#### **Miranda warnings were sufficient**

As previously discussed at length, Miranda is only required where there is a custodial interrogation. While the state fervently asserts the defendant was *not* in custody during her interview with law enforcement, we address the remaining arguments made by the defendant. The defendant fails on these arguments as well. The defendant knowingly, voluntarily, and intelligently waived her Miranda rights and agreed to talk to law enforcement.

The state must prove that Miranda was waived by a preponderance of the evidence. Balthazar v. State, 549 So.2d 661, 662 (Fla.1989). The voluntariness of the waiver is a two-part inquiry. The first is whether the waiver was a free choice on the part of the defendant and not the product of intimidation, coercion, or deception. The second is whether the waiver was made with a full awareness of the nature of the right being abandoned and the consequences of the abandonment. Moran v. Burbine, 475 U.S. 412, 421, 106 S.Ct. 1135, 89 L.Ed.2d 410 (1986). Although the state's burden in proving voluntariness is heavier when a defendant claims a language barrier, the standard of proof remains the same. Balthazar, 549 So.2d at 662.

In Louis v. State, the Court held that the defendant and the requisite level of English comprehension to waive Miranda. Louis v. State, 855 So. 2d 253, 255 (Fla. 4th DCA 2003). The Court relied on the fact that the defendant was of average intelligence, suffered from no mental infirmity, was an adult just shy of his 19<sup>th</sup> birthday, was in the US for two years and attended a public high school. Id. at 255. The Court also found that the defendant was able to converse with the officer in English and answer the officer's questions. Id. Further, the Court

relied heavily on the the recording and transcript of the interrogation, which showed that Louis understood the questions posed to him and was able to respond. Id.

In Martin-Godinez v. State, the Court, in citing to Louis v. State, held that the defendant, who was a Guatemalan native and spoke Mayan Mam, but interviewed in Spanish, voluntarily, knowingly, and intelligently waived his right to Miranda. The Court reasoned that the defendant was able to answer the detective's background questions in Spanish, there was no indication that he had anything but average intelligence, he acknowledged he understood the rights he was waiving, and his answers indicated he had a sufficient understanding of the judicial system. Martin-Godinez v. State, 225 So. 3d 926, 928 (Fla. 1st DCA 2017).

In this case, the defendant had the requisite level of comprehension of English to waive her Miranda rights. The defendant's interview shows the defendant has a very clear understanding of English and had a clear understanding of her rights. Prior to reading the defendant's Miranda rights, the defendant and SA Bowes communicate in English. After a few preliminary questions, SA Bowes advises the defendant that he is going to read her Miranda rights and the following conversation ensues:

**Exhibit 1 Page 1 (Lines 32-44) continued on Page 2 (Lines 1-14) of Translated Interview of Maria Shults**

SA WB: Before we go any further, I want to read your Miranda Rights to you, do you know what Miranda Rights are? Ok. If you have any questions please feel free to ask but before we go any further, since this is an investigation, I just want to read these to you. You have the right to remain silent and anything you say may be used as evidence against you. Understand? (In Spanish) You have the right to talk to an attorney and have him or her with you now or at any time during questioning. If you cannot afford an attorney one will be appointed to represent you.

MC: Mhm.

SA WB: Do you understand that?

MC: Yes, I understand. (in English) Sorry, he is telling me that I have the right to an attorney and if I don't have one, they give me one, right? (Spanish)

SA YC: You have the right to have an attorney present when we are speaking to you. (Spanish)

MC: Ok. (English)  
SA YC: If you want one. (Spanish)  
MC: Mhm, Ok. (English)  
SA YC: He is telling you all your rights, ok? (Spanish)  
MC: Mhm, Okay. (English)  
SA WB: If at any time you wish to stop talking or have an attorney present, all questioning will be stopped at your request, do you understand that?  
MC: Yes, I do. (English)  
SA YC: Understand? (Spanish)  
MC: Yes, I do.(English)  
SA WB: Do you understand your rights?  
MC: Yes sir.  
SA WB: With these rights in mind are you willing to talk to me?  
SA YC: Do you want to talk to us, and tell us your story?  
MC: Oh yes, yes, no problem.

The defendant's responses clearly indicate she understands her rights. In fact, the defendant restates in Spanish exactly what SA Bowes told her in English about her right to an attorney. When asked if she understands her right to stop questioning and have her attorney present, the defendant clearly states in English, "Yes, I do." When asked if she understands her rights, the defendant again articulates that she does. SA Carbia asks her again in Spanish if she understands, and the defendant confirms again that she does.

To suggest that she is merely acquiescing to law enforcement is inconsistent not only with how she responds during this portion of the interview, but also her conduct during the interview in its entirety. The defendant was very cautious to ensure she understood before responding. During the reading of her Miranda rights, to confirm that she in fact did understand what she was being told, the defendant stopped the reading and asked a question. Throughout the interview, the defendant consistently responded to SA Bowes English questions practically immediately without hesitation or without waiting for an interpretation. Her answers were responsive to the question, indicating a clear understanding of the English question. This is true of practically the entire interview. If at any point during the few times the defendant did not



understand, she asked for clarification using SA Carbia or advised SA Bowes and/or SA Carbia. See Exhibit 1 (Translation of Maria Shults Interview) pg. 4 lines 14-17, pg 9, lines 31 through 36, pg 12, lines 28-29, pg 22, lines 7-10 and pg 25, lines 20-36.

Perhaps the defendant's understanding of English and a complex English term is no clearer than the point during the interview where the defendant corrected SA Carbia's Spanish to English translation:

**Exhibit 1 Page 13 (Lines 41-43) continued on Page 14 (Lines 1-14) of Translated Interview of Maria Shults**

SA WB: So one thing that I can't understand, you told a couple of customers of yours the trip wasn't going to happen but you couldn't give them you're their money back because you had a stroke?

MC: (In Spanish) I don't know, I don't say, No.. like, I never said that, I told everyone that I was going to give them their money back, like, I never said I would not give it back, and even less would I mention something that has nothing to do with it.

SA YC: (In English) She said it has nothing to do with anything.

MC: (In Spanish) No, I didn't say anything, like, it didn't go through my, I've always recognized that I owe the money.

This is notable as it shows the defendant's ability to understand the proper use of a sophisticated English term in the English language. It also shows the defendant was not intimidated by the officers and was willing to speak up when she believed SA Carbia inaccurately characterized what she said.

The defendant appeared to be intelligent and suffered no mental infirmity. In fact, the defendant acknowledged that at the time of the interview she attended a local college/university. See Exhibit 1 pg 17, lines 15-31. She also referenced previously taking a course on business administration at Florida Atlantic University. See Exhibit 1, pg. 2, lines 38-44. The defendant was 62 years of age. See Exhibit 1 pg. 22, lines 7 through 12. At the time of the interview, as acknowledged during the interview, the defendant had been in the United States for at least seven

years. *See* Exhibit 1, pg. 2, lines 38-44. The defendant indicated she worked at McDonald's in Jacksonville. *See* Exhibit 1, pg 17, lines 34-43.

When considering the totality of the circumstances, including the defendant's background described above, the transcript of both the Miranda warnings and the interview in its entirety, the state has demonstrated substantial evidence that the defendant understood the English questions posed to her and was able to respond appropriately, whether her responses were in English or Spanish. Thus, the defendant's waiver of Miranda was knowingly, voluntarily and intelligently made.

WHEREFORE, the State prays that an Order denying Defendant's Motion to Suppress Statements Based on Invalid Wavier of Miranda Rights be issued.

#### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to Marissa Fallica, Office of the Public Defender for the 7<sup>th</sup> Judicial Circuit, Attorney for Defendant by e-service this \_\_\_\_\_ day of March, 2019.

**NICHOLAS B. COX**  
Statewide Prosecutor

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