

DIS Case Number: 14-1879-EL-AGG

Section A: Application Information

A-1. Provider type:

☒ Power Broker
 ☐ Aggregator
 ☐ Retail Generation Provider
 ☐ Power Marketer

A-2. Applicant's legal name and contact information.

Legal Name: PJ Energy, LLC
 Country: United States
Phone: 3308342108
 Extension (if applicable):
Website (if any): www.PJEnergyOH.com
 Street: 577 Oberlin RD.SW.
City: Massillon
 Province/State: OH
Postal Code: 44647

A-3. Names and contact information under which the applicant will do business in Ohio

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name	Type	Address	Active?	Proof
PJ Energy LLC	Official Name	577 oberlin rd sw Massillon, OH 44647	Yes	File

A-4. Names under which the applicant does business in North America

Provide all business names the applicant uses in North America, including the names provided in A-2 and A-3.

Name	Type	Address	Active?	Proof
PJ Energy LLC	Official Name	577 oberlin rd sw Massillon, OH 44647	Yes	File

A-5. Contact person for regulatory matters



Public Utilities Commission

Philip Roberson
577 Oberlin Rd SW
Massillon, OH 44647
US
philr@nfm.net
3308342108

A-6. Contact person for PUCO Staff use in investigating consumer complaints

Philip Roberson
577 Oberlin Rd SW
Massillon, OH 44647
US
philr@nfm.net
3308342108

A-7. Applicant's address and toll-free number for customer service and complaints

Phone: 13309364770	Extension (if applicable): 2108	Country: United States
Fax:	Extension (if applicable):	Street: 577 Oberlin Rd SW
Email: philr@nfm.net		City: Massillon
		Province/State: OH
		Postal Code: 44647

A-8. Applicant's federal employer identification number

45-2251559

A-9. Applicant's form of ownership

Form of ownership: Limited Liability Company (LLC)

A-10. Identify current or proposed service areas

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

Service area selection

Duke Energy Ohio
FirstEnergy - Cleveland Electric Illuminating

FirstEnergy - Ohio Edison
FirstEnergy - Toledo Edison
AES Ohio
American Electric Power (AEP)

Class of customer selection

Commercial
Industrial
Mercantile

A-11. Start date

Indicate the approximate start date the applicant began/will begin offering services: 11-22-2012

A-12. Principal officers, directors, and partners

Please provide all contacts that should be listed as an officer, director or partner.

Name	Email	Title	Address
Philip Roberson	philr@nfm.net	Principal CEO	577 Oberlin Rd SW Massillon, OH 44647 US

A-13. Company history

power broker .primarily working through AEP Energy as a partner.Contracts are made between AEP Energy and customers.PJ Energy receives a commission from AEP Energy.

A-14. Secretary of State

Secretary of State Link:

Section B: Applicant Managerial Capability and Experience

B-1. Jurisdiction of operations



Public Utilities Commission

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application..

Jurisdiction of Operation: I, Philip Roberson, PJ Energy LLC,, have been providing electrical services, as a power broker, through aep energy since 2012. This application is for renewal of license of electrical CERT-certificate CERT-0011785. reference certificate ID 14-898E. My jurisdiction is the State of Ohio.

B-2. Experience and plans

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

Application Experience and Plan Description: All contracts are between AEP Energy and the customers. PJ Energy LLC receives a commission from AEP Energy

B-3. Disclosure of liabilities and investigations

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction..

Liability and Investigations Disclosures: There are no pending liabilities.

B-4. Disclosure of consumer protection violations

Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years?

No

B-5. Disclosure of certification, denial, curtailment, suspension or revocation



Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years?

No

Section C: Applicant Financial Capability and Experience

C-1. Financial reporting

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or upload the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.

Does not apply

C-2. Financial statements

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns with **social security numbers and bank account numbers redacted**.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

File(s) attached

C-3. Forecasted financial statements



Public Utilities Commission

Provide two years of forecasted income statements **based solely on the applicant's anticipated business activities in the state of Ohio.**

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in **business activities only in the state of Ohio** for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric business activities in the application for the electric certificate and another forecast representing Ohio natural gas business activities in the application for the natural gas certificate.

File(s) attached

C-4. Credit rating

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter 'Not Rated'.

File(s) attached

C-5. Credit report

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. **Bank/credit account numbers and highly sensitive identification**



Public Utilities Commission

information must be redacted. If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select 'This does not apply' and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

This does not apply.

C-6. Bankruptcy information

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy?

- Applicant
- Parent company of the applicant
- Affiliate company that guarantees the financial obligations of the applicant
- Any owner or officer of the applicant

No

C-7. Merger information

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months?

No

C-8. Corporate structure

Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

Stand-alone entity with no affiliate or subsidiary companies

Section D: Applicant Technical Capacity

D-1. Operations



Power brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of electricity to retail customers.

Operations Description: PJ ENERGY LLC business operations are handled by Philip Roberson. He has been brokering electric through AEP Energy since electric was deregulated in the State of Ohio. He arranges contracts between AEP Energy and the customers.

D-2. Operations Expertise & Key Technical Personnel

Given the operational nature of the applicant's business, provide evidence of the applicant's experience and technical expertise in performing such operations. Include the names, titles, e-mail addresses, and background of key personnel involved in the operations of the applicant's business.

Operations Expertise & Personnel Description: Philip A Roberson, Principle Philr@NNFM.net. I, Philip A Roberson, have been brokering electrical contracts between customers and AEP Energy since the inception of electrical deregulation in Ohio. I have held CRES Certificate, #14-898E, since 2014.



Public Utilities
Commission

Application Attachments

201032001328

FILED:	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
11/7/2010	201032001328	ARTICLES OF ORGNZTN/DOM. PROFIT LIM.LIAB. CO. (LCP)	125.00	.00	.00	.00	.00

Receipt

This is not a bill. Please do not remit payment.

CT CORPORATION SYSTEM
4400 EASTON COMMONS WAY, SUITE 125
TIMOTHY ROBERTSON
COLUMBUS, OH 43219

**STATE OF OHIO
CERTIFICATE**

Ohio Secretary of State, Jennifer Brunner

1976873

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

PJ ENERGY, LLC

and, that said business records show the filing and recording of:

Document(s)

ARTICLES OF ORGNZTN/DOM. PROFIT LIM.LIAB. CO.

Document No(s):

201032001328



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of
the Secretary of State at Columbus,
Ohio this 15th day of November,
A.D. 2010.

A handwritten signature in cursive script, appearing to read "Jennifer Brunner".

Ohio Secretary of State



www.sos.state.oh.us
e-mail: busserv@sos.state.oh.us

Prescribed by:
The Ohio Secretary of State
Central Ohio: (614) 466-3910
Toll Free: 1-877-SOS-FILE (1-877-767-3453)

Expedite this Form: (Select One)

Mail Form to one of the Following:

- ☐ Yes PO Box 1390
Columbus, OH 43216
*** Requires an additional fee of \$100 ***
- ☒ No PO Box 670
Columbus, OH 43216

**ORGANIZATION / REGISTRATION OF
LIMITED LIABILITY COMPANY**
(Domestic or Foreign)
Filing Fee \$125.00

THE UNDERSIGNED DESIRING TO FILE A:

(CHECK ONLY ONE (1) BOX)

(1) ☒ Articles of Organization for
Domestic Limited Liability Company
(115-LCA)
ORC 1705

(2) ☐ Application for Registration of
Foreign Limited Liability Company
(106-LFA)
ORC 1705

(Date of Formation)

(State)

Complete the general information in this section for the box checked above.

Name PJ ENERGY, LLC

☐ Check here if additional provisions are attached

* If box (1) is checked, name must include one of the following endings: limited liability company, limited, Ltd, L.t.d., LLC, L.L.C.

Complete the information in this section if box (1) is checked.

Effective Date (Optional)

(mm/dd/yyyy)

Date specified can be no more than 90 days after date of filing. If a date is specified, the date must be a date on or after the date of filing.

This limited liability company shall exist for
(Optional)

PERPETUAL EXISTENCE

(Period of existence)

Purpose
(Optional)

The Company is formed for purposes of conducting any lawful acts or activities permitted
under Ohio Revised Code Section 1705.01 et seq., as amended.

The address to which interested persons may direct requests for copies of any operating agreement and any bylaws
of this limited liability company is

(Optional)

(Name)

(Street)

NOTE: P.O. Box Addresses are NOT acceptable.

(City)

(State)

(Zip Code)

Complete the information in this section if box (1) is checked Cont.

ORIGINAL APPOINTMENT OF AGENT

The undersigned authorized member, manager or representative of

PJ ENERGY, LLC

(name of limited liability company)

hereby appoint the following to be statutory agent upon whom any process, notice or demand required or permitted by statute to be served upon the limited liability company may be served. The name and address of the agent is:

KRUGLIAK, WILKINS, GRIFFITHS & DOUGHERTY CO., L.P.A.

(Name of Agent)

4771 MUNSON STREET, N.W.

(Street)

NOTE: P.O. Box Addresses are NOT acceptable.

CANTON

(City)

Ohio

(State)

44718

(Zip Code)

Must be authenticated by an authorized representative

Terry A Moore

Authorized Representative

11-15-10

Date

TERRY A. MOORE

Authorized Representative

Date

ACCEPTANCE OF APPOINTMENT

The undersigned, named herein as the statutory agent for

PJ ENERGY, LLC

(name of limited liability company)

hereby acknowledges and accepts the appointment of agent for said limited liability Company.

KRUGLIAK, WILKINS, GRIFFITHS & DOUGHERTY CO., L.P.A.

Terry A Moore
By: Terry A. Moore, Pres. (Agent's signature)

PLEASE SIGN PAGE (3) AND SUBMIT COMPLETED DOCUMENT

PJ Energy, LLC

Forecasted Income Statement based solely upon Ohio Electric brokering activities

	Current Year (Estimated)	Forecast Year 1	Forecast Year 2
	2022	2023	2024
Revenues			
Ohio Electric Brokering Revenue	\$ 22,000	\$ 25,000	\$ 30,000
Expenses			
Total Expenses:	\$ 5,800	\$ 6,200	\$ 7,000
Taxes			
Provision for Income Taxes	\$ 3,700	\$ 4,000	\$ 4,300
Net Income (Loss)	\$ 12,500	\$ 13,000	\$ 14,000

Forecast prepared by:
Philip Roberson
Principle of PJ Energy, LLC
577 Oberlin Rd, SW
Massillon, OH 44647
(330) 834-2108
philr@nfm.net

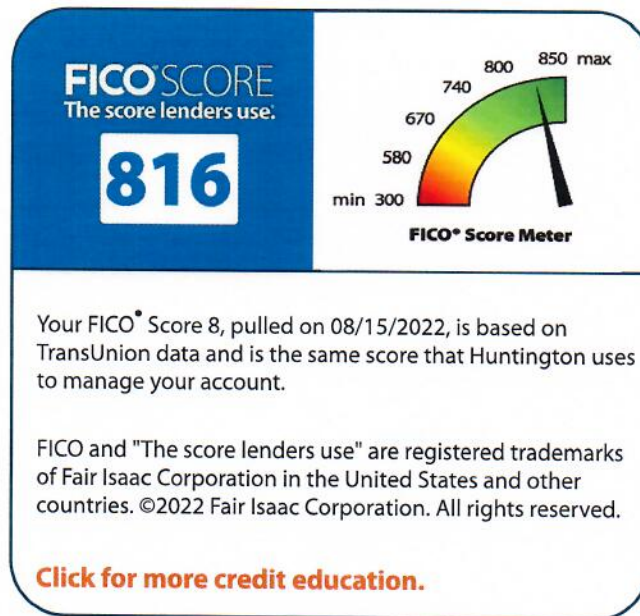
Assumptions:

PJ Energy, LLC used the current year budget as a base forecast and applied an 8% increase to sales and expenses based upon anticipated load growth and expected increases in expenses.



Your FICO® Score

Your score is provided by The Huntington National Bank.



Key factors affecting your FICO® Score

1. Proportion of loan balances to loan amounts is too high:

FICO® Scores weigh the balances of mortgage and non-mortgage installment loans (such as auto or student loans) against the original loan amounts shown on a person's credit report. Your score was impacted because your proportion of installment loan balances to the original loan amounts is too high.

Keep in mind: In general, when a person first obtains an installment loan, the balance is high. A person with a loan balance that is high in relation to the original loan amount tends to be viewed as more risky to lenders. Note: having an active loan that is substantially paid down is generally viewed as less risky than having no active loans.

2. Time since most recent account opening is too short

FICO® Scores consider how recently a person opened a new credit account as shown on their credit report. Your score was impacted because of the time since you opened a new account.

Keep in mind: People who recently opened a new credit account tend to be viewed as more risky to lenders.

[View FICO® Score FAQ's](#)

Your FICO® Score is calculated based on data from TransUnion using the FICO® Score 8 and may be different from other credit scores. FICO® Scores are intended for and delivered only to the Primary cardmember and only if a FICO® Score is available. Disclosure of this score is not available for all Huntington Bank products and Huntington Bank may discontinue displaying the score at our discretion.

Your FICO® Score and associated educational content are provided solely for your own non-commercial personal review, use and benefit. Huntington Bank and Fair Isaac are not credit repair organizations as defined under federal or state law, including the Credit Repair

[< Back](#)



812 

Exceptional

Your FICO® Score 8, pulled on 07/26/22, is based on Equifax data.

Key factors affecting your score:

[Frequently Asked Questions](#)

I no longer want to see my FICO® Score.

By opting out of receiving your FICO® Score, it will no longer be visible on this page. Should you desire to see your FICO® Score again, you will need to re-opt-in to the program.



FICO® Score On

Your FICO® Score is used for purposes of providing an accurate measure of your credit health and assisting you in making informed decisions on your path to financial wellness. It may not be the credit score used, or be part of the credit scoring model utilized, by KeyBank to make a credit decision, if you apply for credit.

Competitive Retail Electric Service Affidavit

County of STARK :

State of OHIO :

Philip A. Robinson

Affiant, being duly sworn/affirmed, hereby states that:

1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts, gross earnings, and sales of kilowatt-hours of electricity pursuant to Sections 4905.10(A), 4911.18(A), and 4928.06(F), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections 4905.10, 4911.18, and 4928.06(F), Ohio Revised Code.
4. The applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
5. The applicant will cooperate fully with the Public Utilities Commission of Ohio, and its Staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. The applicant will fully comply with Section 4928.09, Ohio Revised Code regarding consent to the jurisdiction of Ohio Courts and the service of process.
7. The applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. The applicant will use its best efforts to verify that any entity with whom it has a contractual relationship to purchase power is in compliance with all applicable licensing requirements of the Federal Energy Regulatory Commission and the Public Utilities Commission of Ohio.
9. The applicant will cooperate fully with the Public Utilities Commission of Ohio, the electric distribution companies, the regional transmission entities, and other electric suppliers in the event of an emergency condition that may jeopardize the safety and reliability of the electric service in accordance with the emergency plans and other procedures as may be determined appropriate by the Commission.
10. If applicable to the service(s) the applicant will provide, it will adhere to the reliability standards of (1) the North American Electric Reliability Council (NERC), (2) the appropriate regional reliability council(s), and (3) the Public Utilities Commission of Ohio.
11. The Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.

12. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same.

13. Affiant further sayeth naught.

Rhyle A. Helms Principal
Signature of Affiant & Title



JENNIFER E. HELMS
Notary Public, State of Ohio
My Commission Expires 09-15-2024

Sworn and subscribed before me this 25th day of August, 2022
Month Year

Jennifer E. Helms
Signature of official administering oath

Jennifer E. Helms Notary Public
Print Name and Title

My commission expires on 9-15-2024

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2020

Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

B Enter code from instructions

D Employer ID number (EIN) (see instr.)

45-2251559

Energy Broker

C Business name. If no separate business name, leave blank.

PJ Energy LLC

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses ☐ Yes ☒ No

H If you started or acquired this business during 2020, check here ☐ Yes ☒ No

I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	39,077.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	39,077.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	39,077.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	39,077.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	14,167.	a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27 a	Other expenses (from line 48)	27a	200.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	24,710.				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2020

020001 11-16-20

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43 When did you place your vehicle in service for business purposes? (month/day/year) / /
- 44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:
a Business _____ b Commuting _____ c Other _____
- 45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

State fees

200.

48 Total other expenses. Enter here and on line 27a 200.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2021

Attachment
Sequence No. 09

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

Energy Broker

B Enter

D Employer ID number (EIN) (see instr.)

45-2251559

C Business name. If no separate business name, leave blank.

PJ Energy LLC

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ☐ Yes ☒ No

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☐ Yes ☒ No

H If you started or acquired this business during 2021, check here ☒ Yes ☐ No

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☒ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked Statement 17	1	29,734.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	29,734.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	29,734.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	29,734.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	6,450.	a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	600.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			27b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040) , line 3, and on Schedule SE , line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041 , line 3. • If a loss, you must go to line 32.			28		28	7,050.
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040) , line 3, and on Schedule SE , line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041 , line 3. • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			29		29	22,684.
				30		30	
				31		31	22,684.
				32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:
a Business b Commuting c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

State Fees

600.

48 Total other expenses. Enter here and on line 27a

48 600.

**This foregoing document was electronically filed with the Public Utilities
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in

Case No(s). 14-1879-EL-AGG

Summary: In the Matter of the Application of PJ Energy, LLC