



DIS Case Number: 19-1080-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:** US Energy Consulting Group LLC    **Country:** United States  
**Phone:** 7279061292    **Extension (if applicable):**    **Street:** 9355 113th Street #4991  
**Website (if any):** www.usecg.com    **City:** Seminole    **Province/State:** FL  
**Postal Code:** 33772

### 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
US Energy Consulting Group LLC	Official Name	9355 113th Street #4991 SEMINOLE, FL 33772	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
US Energy Consulting Group LLC	Official Name	9355 113th Street #4991 SEMINOLE, FL 33772	Yes	File

**A-5. Contact person for regulatory matters**

Laura Edwards  
9355 113th Street #4991  
Seminole, FL 33772  
US  
ledwards@usecg.com  
7279061292

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

Laura Edwards  
9355 113th Street #4991  
Seminole, FL 33772  
US  
ledwards@usecg.com  
7279061292

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

<b>Phone:</b> 8669426020	<b>Extension (if applicable):</b> 201	<b>Country:</b> United States
<b>Fax:</b> 8666705364	<b>Extension (if applicable):</b>	<b>Street:</b> 9355 113th Street #4991
<b>Email:</b> pecophone@gmail.com		<b>City:</b> SEMINOLE
		<b>Province/State:</b> FL
		<b>Postal Code:</b> 33772

**A-8. Applicant's federal employer identification number**

27-3768864

**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  
Residential

**A-11. Start date**

Indicate the approximate start date the applicant began/will begin offering services: 05-28-2013

**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
Laura Edwards	ledwards@usecg.com	Member & Owner	9355 113th Street #4991 Seminole, FL 33772 US

**A-13. Company history**

US Energy Consulting Group (USECG) has been in business since Oct. 2010. The intention was to seek licensing and contact with suppliers. Since inception, USECG has been selling energy to clients through licensed brokers with contracts in place. The owner, Laura Edwards, has been in the energy industry since 2007. Her principal business interests as the owner of USECG were to become licensed in all states requiring licensing for energy brokers. At that point, obtain contracts with suppliers and begin to grow USECG into a 10-15 employee company focusing on customer retention and adding other areas of business that complement energy deregulation such as energy auditing and savings.

To date, Ms. Edwards has obtained licensing in other states and has contracted with multiple suppliers.

**A-14. Secretary of State**

Secretary of State Link: <https://businesssearch.ohiosos.gov?=businessDetails/2157593>

**Section B: Applicant Managerial Capability and Experience****B-1. Jurisdiction of operations**

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..

File Attached

**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.

File(s) attached

**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..

File Attached

**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**

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'.

This does not apply

### **C-5. Credit report**



## Public Utilities Commission

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 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.

File(s) attached

### 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.

File(s) attached

### **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.

File(s) attached





Public Utilities  
Commission

# Application Attachments

# Competitive Retail Electric Service Affidavit

County of Pinellas :

State of Florida :

Larry Edwards 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 at any hearing hereof.

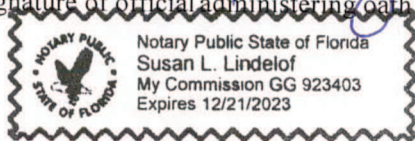
13. Affiant further sayeth naught.

[Signature] Pres, Member  
Signature of Affiant & Title

Sworn and subscribed before me this 23<sup>rd</sup> day of May, 2023  
Month Year

[Signature]  
Signature of official administering oath

Susan L. Lindelof, Notary  
Print Name and Title



My commission expires on 6/21/2023

## Exhibit D-1 “Operations”

US Energy Consulting Group functions as an energy consultant firm for business consumers and shows the client all options available for gas and electricity products by providing cost analyses and details on the various products, i.e. fixed, variable, index variable, etc. Based on our experience within the energy industry, we may make recommendations due to the current market conditions and historical trends. All of our consultants understand the industry inside and out and make sure the customer understands as much about their options as possible. Our goal is to earn a customer for life and when they have any questions they know they have an energy consultant they can turn to for answers and solutions.

**B-2 Exhibit B-2 "Experience & Plans"**

Laura Edwards as the owner of US Energy Consulting Group (USECG), has almost a decade of experience in selling energy. Ms. Edwards started selling energy as an account executive for other companies in business to sell energy and then became a manager for a company. Her responsibilities were managing all sales reps working in the actual call center as other call centers in other locations.

USECG contracts customers following the guidelines of the suppliers in which USECG partners with. Any and all agents are trained appropriately to clearly explain and confirm a customer's understanding of all contractual obligations the client will have once enrolled into their utility's customer choice program, including the name of the supplier as well as its contact information, how to cancel without penalty, the number of days to cancel without penalty, term length, as well as early termination consequences and fees if applicable.

Additionally, the customers are informed on what the process is to pay their bill if it is any different from their current habits. All customers, before contracting with a supplier via USECG receive a cost analysis clearly depicting apples to apples price comparison. All rates quoted include any taxes and/or other charges, if applicable so that the customer is fully aware of any and all charges and there are no surprises.

All agents for USECG ensure that the customer, if already contracted with the supplier, is made aware of any early termination fees with that current supplier before the customer decides to enroll through USECG. If there are any termination fees, USECG will include those fees in the detailed cost analysis so the customer can make an informed decision. The team at USECG responds to customer inquiries and/or complaints within one business day in order to remedy any situation immediately.

## Exhibit C-3 “Forecasted Financial Statements”

### US Energy Consulting Group Income Statement

US Energy Consulting Group, LLC

Income Statement

5/1/2023

	Period May 2023 - May 2024	Period May 2024 - May 2025
<b>REVENUES</b>		
Energy Sales	\$ 500,000.00	\$ 750,000.00
	-	-
	-	-
	-	-
<b>TOTAL REVENUES</b>	<b>500,000.00</b>	<b>750,000.00</b>
<b>Expenses</b>		
Advertising	500.00	750.00
Loss	5,000.00	5,000.00
Commissions	300,000.00	450,000.00
Office Products	1,000.00	2,500.00
Payroll Taxes and Benefits-Direct	5,000.00	10,000.00
Rent	6,000.00	12,000.00
Utilities	1,200.00	3,000.00
Travel	-	2,500.00
Licenses/Bonding/Biz Registrations	3,000.00	3,000.00
<b>TOTAL COST OF GOODS SOLD</b>	<b>321,700.00</b>	<b>488,750.00</b>
<b>NET INCOME (LOSS)</b>	<b>178,300.00</b>	<b>261,250.00</b>



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## CREDIT REPORT

Credit reports are key to helping you confidently protect and manage your identity. You can rest assured - reviewing your report does not negatively impact your standing or score.

Financial institutions, employers and insurers use credit reports to gain insight into your financial profile. Because they provide a record of your present and past credit use, credit reports may determine whether or not you will be offered credit, and on what terms. Inaccurate or fraudulent account information on credit reports can result in denial of credit, higher loan and insurance rates and even rejection for employment. The Federal Trade Commission (FTC) has prepared [A Summary of Your Rights Under the Fair Credit Reporting Act](#), you may also find additional information on their website [www.FTC.gov/credit](http://www.FTC.gov/credit).

Understanding your credit score and the factors that impact it will prepare you to make the best possible decisions for your financial future. Want help reading your report? We've prepared a quick educational guide for you: [How to Read, Use and Act on Your Credit Report](#). If you find inaccurate information on your report, you may contact one of our [Credit Specialists](#) to help dispute this information directly with the credit reporting agencies.

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PURCHASE REPORT

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### Three Bureau Credit Report

**Reference #** M46125167**Report Date:** 05/23/2023**Quick Links:** [Credit Score](#) / [Summary](#) / [Account History](#) / [Inquiries](#) / [Creditor Contacts](#)

#### Personal Information



Below is your personal information as it appears in your credit file. This information includes your legal name, current and previous addresses, employment information and other details.

	TransUnion	Experian	Equifax
<b>Credit Report Date:</b>	05/23/2023	05/23/2023	05/23/2023
<b>Name:</b>	LAURA L EDWARDS	LAURA L EDWARDS	LAURA L EDWARDS
<b>Also Known As:</b>	-	EDWARDS LAURA	LAURA L EDWARDS
<b>Former:</b>	-	-	-

Date of Birth:	1964	1964	1964
Current Address(es):	10575 125TH ST LARGO, FL 33778 04/2016	10575 125TH ST LARGO, FL 33778-3404 06/2022	9355 113TH ST #4991 SEMINOLE, FL 33772 05/2023
Previous Address(es):	3400 N 55TH ST SAINT PETERSBURG, FL 33710 01/2007 3400 N 50TH SR PETE FL ST SAINT PETERSBURG, FL 33714 ST PETERSBURG, FL 07/1986	9355 113TH ST # 4991 SEMINOLE, FL 33772-2829 07/2018 3400 55TH ST N SAINT PETERSBURG, FL 33710-2047 04/2016	10575 125TH ST SEMINOLE, FL 33778 05/2023 5630 10TH AVE N SAINT PETERSBURG, FL 33710 07/2015 3400 55TH ST N SAINT PETERSBURG, FL 33710 05/2023 6263 93RD TER N PINELLAS PARK, FL 33782 11/2010 8908 N LONGWOOD DR GRANBURY, TX 76049 11/2010 3960 3RD AVE N SAINT PETERSBURG, FL 33713 11/2010
Employers:	US ENERGY CONSULT CORP ECKERD COLLEGE	US ENERGY CONSULTING GROUP LLC TECHNOGRAPHICS	NATIONAL COMP ASSOC PIZZA HUT DOMINOS PIZZA

FICO® Score

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Your Credit Score is a representation of your overall credit health. Most lenders utilize some form of credit scoring to help determine your credit worthiness.

	TransUnion	Experian	Equifax
FICO® Score 8:	727	718	722
Lender Rank:	Good	Good	Good
FICO® Score 8 Scale:	300-850	300-850	300-850

Score Factors

TransUnion:	FICO® Score 8: [•]
Experian:	FICO® Score 8: [•]
Equifax:	FICO® Score 8: [•]

The score(s) on your MyScoreIQ credit report (using the FICO® Score model) are provided as a tool to help you understand how lenders may view the data contained in your credit reports and evaluate your credit risk. We provide these scores solely for educational purposes. MyScoreIQ does not offer credit; delivery of these scores does not qualify you for any loan. The scoring model your lender uses may be different than the FICO® Score. As a result, the score and score factors we have delivered may show differences when compared to the score and score factors produced by your lender's scoring model. Please also understand that lenders use multiple sources of information when underwriting a loan and making lending decisions. Credit scores are just one factor that may be used and each lender will have different criteria they consider.

MyScoreIQ provides informational materials along with your credit report(s) and score(s) these materials are educational in nature and intended to broaden your understanding of how credit scoring works. They should not be construed as advice in handling your financial problems or making financial decisions. If you are having trouble keeping up with your bill payments or experiencing other financial difficulties, please contact a non-profit credit counseling service for assistance. These materials are for educational purposes only.



Summary

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Below is an overview of your present and past credit status including open and closed accounts and balance information.

	TransUnion	Experian	Equifax
Total Accounts:	45	44	44
Open Accounts:	27	27	27
Closed Accounts:	17	17	17
Delinquent:	3	3	3
Derogatory:	3	3	3
Collection:	-	-	-
Balances:	\$438,958.00	\$438,958.00	\$438,808.00
Payments:	\$4,791.00	\$4,791.00	\$4,791.00
Public Records:	-	-	-
Inquiries(2 years):	1	1	1

Account History

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Information on accounts you have opened in the past is displayed below.

COMENITY BANK/BEALLSFL

	TransUnion	Experian	Equifax
Account #:	585637XXXXXX	585637XXXXXXXXXX	585637XXXXXX
Account Type:	Revolving account	REVOLVING	Revolving
Account Type - Detail:	Revolving account	Charge Card	Revolving
Bureau Code:	Individual account	Individual	Individual Account
Account Status:	Open	Open	Open
Monthly Payment:	\$0.00	\$0.00	-
Date Opened:	08/08/2014	08/08/2014	08/08/2014
Balance:	\$0.00	\$0.00	\$0.00
No. of Months (terms):	-	Revolving	Monthly (due every month)
High Credit:	\$955.00	\$955.00	\$955.00
Credit Limit:	\$1,250.00	\$1,250.00	\$1,250.00
Past Due:	-	-	-
Payment Status:	Paid or paying as agreed	Current, was past due 30 days	Pays account as agreed
Last Reported:	04/24/2023	04/24/2023	04/24/2023
Comments:	-	-	-
Date Last Active:	04/24/2023	08/01/2020	04/24/2023
Date of Last Payment:	-	-	-

Two-Year payment history

[Legend](#)

Month	Apr	Mar	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul	Jun	May	Apr	Mar	Feb	Jan	Dec	Nov	Oct	Sep	Aug	Jul	Jun	May
Year	23	23	23	23	22	22	22	22	22	22	22	22	22	22	22	22	21	21	21	21	21	21	21	21
TransUnion		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
Experian	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
Equifax		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

COMENITY BANK/BEALLSOL

## **D-2. Operations expertise and key technical personnel**

### **Operations Expertise**

With over ten years of commodities experience as a company, our team of energy managers has a unique understanding of how the energy market impacts your company's finances. Utilization of this knowledge has given us an exceptional presence offering top tier programs in the marketplace. We offer electric and gas products as well as energy auditing and recycling opportunities. We offer businesses a long-term energy management relationship. Our goal is to earn a customer for life and when they have any questions they know they have an energy consultant they can turn to for answers and solutions.

### **Key Technical Personnel**

Laura Edwards, Member/Owner/VP, Sales - (866) 942-6020 ext. 201; [LEdwards@USECG.com](mailto:LEdwards@USECG.com)

Earned her Bachelor's Degree from Eckerd College, a private school in St. Petersburg, Florida. After graduating, Laura began working her way up in the marketing arena and eventually became the VP of Sales and Marketing for a national company earning such accounts as Fed Ex, Sprint, IBM, EarthLink, UPS, Black Box, Cisco Systems, and many more. With these experiences and relationships, she segued into the energy market and has acquired a vast knowledge of deregulation resulting in her ability to match the company with the appropriate supplier to best meet their energy needs. In addition, she specializes in the alternative energy solutions available in the ever-growing market. Laura is certified in power factor correction filter technology. Laura is also instrumental in obtaining all supplier contracts in order to be able to shop as many suppliers as possible to genuinely obtain the best pricing for USECG potential clients.

Joseph Piraino, Sales Manager (866) 942-6020 ext. 202; [jpiraino@USECG.com](mailto:jpiraino@USECG.com)

Joe has worked for USECG since its inception in 2010 and became an instant star as a sales rep. He was promoted to sales manager June 2012 and manages 10 sales reps. He is a retired New York firefighter and is very disciplined and maintains and instills integrity in every area of our business. He has earned many accounts which he maintains and all but one of his accounts have renewed at least twice. Our clients trust him extensively and refer to him as their energy consultant.

## **B-1 “Jurisdictions of Operation”**

13-0407	Illinois
EA-0230	New Jersey
19-1407E	Ohio
A-2013-2392573	Pennsylvania

#### B-4 Exhibit B-4 "Disclosure of Liabilities and Investigations"

US Energy consulting Group does not have any existing, pending or past rulings, judgments, contingent liabilities, revocation of authority, regulatory investigations, or any other matter that could adversely impact our financial or operational status or ability to provide the services it is seeking to be certified to provide.



## Attention:

You may file Forms W-2 and W-3 electronically on the SSA's [Employer W-2 Filing Instructions and Information](#) web page, which is also accessible at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

**The maximum amount of dependent care assistance benefits excludable from income may be increased for 2021.** The American Rescue Plan Act of 2021 permits employers to increase the amount of dependent care benefits under their plans that can be excluded from an employee's income from \$5,000 (\$2,500 for married filing separately) to up to \$10,500 (\$5,250 for married filing separately). See section C of Notice 2021-26 in [Internal Revenue Bulletin: 2021-21 | Internal Revenue Service \(irs.gov\)](#) for more information.

**Note:** Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; a **penalty** may be imposed for filing forms that can't be scanned. See the penalties section in the current [General Instructions for Forms W-2 and W-3](#), available at [www.irs.gov/w2](http://www.irs.gov/w2), for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' [Online Ordering for Information Returns and Employer Returns](#) page, or visit [www.irs.gov/orderforms](http://www.irs.gov/orderforms) and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications [1141](#), [1167](#), and [1179](#) for more information about printing these tax forms.

22222		VOID <input type="checkbox"/>		a Employee's social security number XXX-XX-XXXX		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number (EIN) 27-3768864				1 Wages, tips, other compensation \$12,000.00		2 Federal income tax withheld \$3,000.00	
c Employer's name, address, and ZIP code US ENERGY CONSULTING GROUP LLC 9355 113TH STREET 4991 SEMINOLE FL 33772 United States 8669426020				3 Social security wages \$12,000.00		4 Social security tax withheld \$1,488.00	
				5 Medicare wages and tips \$12,000.00		6 Medicare tax withheld \$348.00	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial LAURA L		Last name EDWARDS		Suff.		11 Nonqualified plans	
10575 125TH STREET SEMINOLE FL 33778 United States 7279061292				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 C o d e	
				14 Other		12b C o d e	
						12c C o d e	
f Employee's address and ZIP code						12d C o d e	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement

2022

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10134D


**Do Not Cut, Fold, or Staple Forms on This Page**

22222		a Employee's social security number xxx-xx-xxxx		OMB No. 1545-0008			
b Employer identification number (EIN) 27-3768864				1 Wages, tips, other compensation \$12,000.00		2 Federal income tax withheld \$3,000.00	
c Employer's name, address, and ZIP code US ENERGY CONSULTING GROUP LLC 9355 113TH STREET 4991 SEMINOLE FL 33772 United States 8669426020				3 Social security wages \$12,000.00		4 Social security tax withheld \$1,488.00	
				5 Medicare wages and tips \$12,000.00		6 Medicare tax withheld \$348.00	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. LAURA L EDWARDS 10575 125TH STREET 7279061292 SEMINOLE FL 33778 United States				11 Nonqualified plans		12a C o d e	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e	
				14 Other		12c C o d e	
						12d C o d e	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name					

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2022

Department of the Treasury—Internal Revenue Service

		a Employee's social security number <b>XXX-XX-XXXX</b>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>27-3768864</b>				1 Wages, tips, other compensation <b>\$12,000.00</b>		2 Federal income tax withheld <b>\$3,000.00</b>			
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b>				3 Social security wages <b>\$12,000.00</b>		4 Social security tax withheld <b>\$1,488.00</b>			
				5 Medicare wages and tips <b>\$12,000.00</b>		6 Medicare tax withheld <b>\$348.00</b>			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>				11 Nonqualified plans		12a See instructions for box 12 C o d e			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e			
				14 Other		12c C o d e			
						12d C o d e			
f Employee's address and ZIP code									
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	
								20 Locality name	

Form **W-2** Wage and Tax Statement

**2022**

Department of the Treasury—Internal Revenue Service

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



## Notice to Employee

**Do you have to file?** Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

**Earned income credit (EIC).** You may be able to take the EIC for 2022 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2022 or if income is earned for services provided while you were an inmate at a penal institution. For 2022 income limits and more information, visit [www.irs.gov/EITC](http://www.irs.gov/EITC). See also Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

**Employee's social security number (SSN).** For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

**Clergy and religious workers.** If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

**Corrections.** If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at [www.SSA.gov](http://www.SSA.gov).

**Cost of employer-sponsored health coverage (if such cost is provided by the employer).** The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

**Credit for excess taxes.** If you had more than one employer in 2022 and more than \$9,114 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,350.80 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

(See also *Instructions for Employee* on the back of Copy C.)

		a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number (EIN) <b>27-3768864</b>				1 Wages, tips, other compensation <b>\$12,000.00</b>		2 Federal income tax withheld <b>\$3,000.00</b>	
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b> <b>8669426020</b>				3 Social security wages <b>\$12,000.00</b>		4 Social security tax withheld <b>\$1,488.00</b>	
				5 Medicare wages and tips <b>\$12,000.00</b>		6 Medicare tax withheld <b>\$348.00</b>	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>				11 Nonqualified plans		12a See instructions for box 12 C o d e	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e	
				14 Other		12c C o d e	
						12d C o d e	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name					

Form **W-2** Wage and Tax Statement  
 Copy C—For EMPLOYEE'S RECORDS  
 (See Notice to Employee on the back of Copy B.)

**2022**

Department of the Treasury—Internal Revenue Service

Safe, accurate,  
FAST! Use



## Instructions for Employee

(See also *Notice to Employee* on the back of Copy B.)

**Box 1.** Enter this amount on the wages line of your tax return.

**Box 2.** Enter this amount on the federal income tax withheld line of your tax return.

**Box 5.** You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

**Box 6.** This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

**Box 8.** This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

**Box 10.** This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

**Box 11.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and

received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

**Box 12.** The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$20,500 (\$14,000 if you only have SIMPLE plans; \$23,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$20,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2022, your employer may have allowed an additional deferral of up to \$6,500 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

**Note:** If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

**A—**Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

**B—**Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

**C—**Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5)

**D—**Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

**E—**Elective deferrals under a section 403(b) salary reduction agreement  
(continued on back of Copy 2)

		a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008			
b Employer identification number (EIN) <b>27-3768864</b>				1 Wages, tips, other compensation <b>\$12,000.00</b>		2 Federal income tax withheld <b>\$3,000.00</b>	
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b> <b>8669426020</b>				3 Social security wages <b>\$12,000.00</b>		4 Social security tax withheld <b>\$1,488.00</b>	
				5 Medicare wages and tips <b>\$12,000.00</b>		6 Medicare tax withheld <b>\$348.00</b>	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>				11 Nonqualified plans		12a C o d e	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e	
				14 Other		12c C o d e	
						12d C o d e	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name					

Form **W-2** Wage and Tax Statement

**2022**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return

## Instructions for Employee *(continued from back of Copy C)*

### Box 12 *(continued)*

**F**— Elective deferrals under a section 408(k)(6) salary reduction SEP

**G**— Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

**H**— Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

**J**— Nontaxable sick pay (information only, not included in box 1, 3, or 5)

**K**— 20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

**L**— Substantiated employee business expense reimbursements (nontaxable)

**M**— Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

**N**— Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

**P**— Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

**Q**— Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

**R**— Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

**S**— Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

**T**— Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to figure any taxable and nontaxable amounts.

**V**— Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

**W**— Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

**Y**— Deferrals under a section 409A nonqualified deferred compensation plan

**Z**— Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

**AA**— Designated Roth contributions under a section 401(k) plan

**BB**— Designated Roth contributions under a section 403(b) plan

**DD**— Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

**EE**— Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

**FF**— Permitted benefits under a qualified small employer health reimbursement arrangement

**GG**— Income from qualified equity grants under section 83(i)

**HH**— Aggregate deferrals under section 83(i) elections as of the close of the calendar year

**Box 13.** If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

**Box 14.** Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

**Note:** Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

VOID <input type="checkbox"/>		a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008	
b Employer identification number (EIN) <b>27-3768864</b>			1 Wages, tips, other compensation <b>\$12,000.00</b>		2 Federal income tax withheld <b>\$3,000.00</b>
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b> <b>8669426020</b>			3 Social security wages <b>\$12,000.00</b>		4 Social security tax withheld <b>\$1,488.00</b>
			5 Medicare wages and tips <b>\$12,000.00</b>		6 Medicare tax withheld <b>\$348.00</b>
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>			11 Nonqualified plans		12a See instructions for box 12 C o d e
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e
			14 Other		12c C o d e
					12d C o d e
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement  
Copy D—For Employer

**2022**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

## Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2022 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA any Forms W-2 and W-3 that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See *E-filing*, later.

**Due dates.** By January 31, 2023, furnish Copies B, C, and 2 to each person who was your employee during 2022. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by January 31, 2023. See the separate instructions.

**Need help?** If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD

equipment for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free).

**E-filing.** See the 2022 General Instructions for Forms W-2 and W-3 for information on when you're required to file electronically. Even if you aren't required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Form(s) W-2 at a time over the Internet. When you *e-file* with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.SSA.gov/employer](http://www.SSA.gov/employer).

**Future developments.** Information about any future developments affecting Form W-2 and its instructions (such as legislation enacted after we release them) will be posted at [www.irs.gov/FormW2](http://www.irs.gov/FormW2).



## Attention:

You may file Forms W-2 and W-3 electronically on the SSA's [Employer W-2 Filing Instructions and Information](#) web page, which is also accessible at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

**Note:** Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; a **penalty** may be imposed for filing forms that can't be scanned. See the penalties section in the current [General Instructions for Forms W-2 and W-3](#), available at [www.irs.gov/w2](http://www.irs.gov/w2), for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' [Online Ordering for Information Returns and Employer Returns](#) page, or visit [www.irs.gov/orderforms](http://www.irs.gov/orderforms) and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications [1141](#), [1167](#), and [1179](#) for more information about printing these tax forms.



22222		VOID <input type="checkbox"/>		a Employee's social security number XXXXXXXXXX		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number (EIN) 27-3768864				1 Wages, tips, other compensation \$14,000.00		2 Federal income tax withheld \$3,500.00	
c Employer's name, address, and ZIP code US ENERGY CONSULTING GROUP LLC 9355 113TH STREET 4991 SEMINOLE FL 33772 United States 8669426020				3 Social security wages \$14,000.00		4 Social security tax withheld \$1,736.00	
				5 Medicare wages and tips \$14,000.00		6 Medicare tax withheld \$406.00	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial LAURA L		Last name EDWARDS		Suff.		11 Nonqualified plans	
10575 125TH STREET SEMINOLE FL 33778 United States 7279061292				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 C o d e	
				14 Other		12b C o d e	
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15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement

2021

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10134D


**Do Not Cut, Fold, or Staple Forms on This Page**

22222		a Employee's social security number XXX-XX-XXXX XXXXXX		OMB No. 1545-0008	
b Employer identification number (EIN) <b>27-3768864</b>			1 Wages, tips, other compensation <b>\$14,000.00</b>		2 Federal income tax withheld <b>\$3,500.00</b>
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b> <b>8669426020</b>			3 Social security wages <b>\$14,000.00</b>		4 Social security tax withheld <b>\$1,736.00</b>
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e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>			11 Nonqualified plans		12a C o d e
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15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

**2021**

Department of the Treasury—Internal Revenue Service

<b>a</b> Employee's social security number <del>XX-XX-XXXX</del>		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>27-3768864</b>		<b>1</b> Wages, tips, other compensation <b>\$14,000.00</b>		<b>2</b> Federal income tax withheld <b>\$3,500.00</b>			
<b>c</b> Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>8669426020</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b>		<b>3</b> Social security wages <b>\$14,000.00</b>		<b>4</b> Social security tax withheld <b>\$1,736.00</b>			
		<b>5</b> Medicare wages and tips <b>\$14,000.00</b>		<b>6</b> Medicare tax withheld <b>\$406.00</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o d e			
		<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o d e			
		<b>14</b> Other		<b>12c</b> C o d e			
				<b>12d</b> C o d e			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.	
						<b>19</b> Local income tax	
						<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

**2021**

Department of the Treasury—Internal Revenue Service

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

## Notice to Employee

**Do you have to file?** Refer to the Instructions for Forms 1040 and 1040-SR to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

**Earned income credit (EIC).** You may be able to take the EIC for 2021 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2021 or if income is earned for services provided while you were an inmate at a penal institution. For 2021 income limits and more information, visit [www.irs.gov/EITC](http://www.irs.gov/EITC). See also Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

**Employee's social security number (SSN).** For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and SSA.

**Clergy and religious workers.** If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

**Corrections.** If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at [www.SSA.gov](http://www.SSA.gov).

**Cost of employer-sponsored health coverage (if such cost is provided by the employer).** The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

**Credit for excess taxes.** If you had more than one employer in 2021 and more than \$8,853.60 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than \$5,203.80 in Tier 2 RRTA tax was withheld, you may also be able to claim a credit. See the Instructions for Forms 1040 and 1040-SR and Pub. 505, Tax Withholding and Estimated Tax.

(See also *Instructions for Employee* on the back of Copy C.)

		a Employee's social security number <b>XXX-XX-XXXX</b>		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number (EIN) <b>27-3768864</b>				1 Wages, tips, other compensation <b>\$14,000.00</b>		2 Federal income tax withheld <b>\$3,500.00</b>	
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b> <b>8669426020</b>				3 Social security wages <b>\$14,000.00</b>		4 Social security tax withheld <b>\$1,736.00</b>	
				5 Medicare wages and tips <b>\$14,000.00</b>		6 Medicare tax withheld <b>\$406.00</b>	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>				11 Nonqualified plans		12a See instructions for box 12 C o d e	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e	
				14 Other		12c C o d e	
						12d C o d e	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name					

Form **W-2** Wage and Tax Statement

**2021**

Copy C—For EMPLOYEE'S RECORDS  
(See Notice to Employee on the back of Copy B.)

Department of the Treasury—Internal Revenue Service

Safe, accurate,  
FAST! Use



## Instructions for Employee

(See also *Notice to Employee* on the back of Copy B.)

**Box 1.** Enter this amount on the wages line of your tax return.

**Box 2.** Enter this amount on the federal income tax withheld line of your tax return.

**Box 5.** You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Instructions for Forms 1040 and 1040-SR to determine if you are required to complete Form 8959.

**Box 6.** This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

**Box 8.** This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Instructions for Forms 1040 and 1040-SR.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

**Box 10.** This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over \$5,000 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to figure any taxable and nontaxable amounts.

**Box 11.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a

distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

**Box 12.** The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$19,500 (\$13,500 if you only have SIMPLE plans; \$22,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2021, your employer may have allowed an additional deferral of up to \$6,500 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Instructions for Forms 1040 and 1040-SR.

**Note:** If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

**A—**Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR.

**B—**Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR.

**C—**Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5)

**D—**Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

**E—**Elective deferrals under a section 403(b) salary reduction agreement

(continued on back of Copy 2)

		a Employee's social security number <del>XX-XX-XXXX</del>		OMB No. 1545-0008	
b Employer identification number (EIN) <b>27-3768864</b>			1 Wages, tips, other compensation <b>\$14,000.00</b>		2 Federal income tax withheld <b>\$3,500.00</b>
c Employer's name, address, and ZIP code <b>US ENERGY CONSULTING GROUP LLC</b> <b>9355 113TH STREET</b> <b>4991</b> <b>SEMINOLE FL 33772 United States</b> <b>8669426020</b>			3 Social security wages <b>\$14,000.00</b>		4 Social security tax withheld <b>\$1,736.00</b>
			5 Medicare wages and tips <b>\$14,000.00</b>		6 Medicare tax withheld <b>\$406.00</b>
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. <b>LAURA L EDWARDS</b> <b>10575 125TH STREET</b> <b>7279061292</b> <b>SEMINOLE FL 33778 United States</b>			11 Nonqualified plans		12a C o d e
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e
			14 Other		12c C o d e
					12d C o d e
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

**2021**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return

## Instructions for Employee *(continued from back of Copy C)*

### Box 12 *(continued)*

**F**—Elective deferrals under a section 408(k)(6) salary reduction SEP

**G**—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

**H**—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Instructions for Forms 1040 and 1040-SR for how to deduct.

**J**—Nontaxable sick pay (information only, not included in box 1, 3, or 5)

**K**—20% excise tax on excess golden parachute payments. See the Instructions for Forms 1040 and 1040-SR.

**L**—Substantiated employee business expense reimbursements (nontaxable)

**M**—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Instructions for Forms 1040 and 1040-SR.

**N**—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Instructions for Forms 1040 and 1040-SR.

**P**—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

**Q**—Nontaxable combat pay. See the Instructions for Forms 1040 and 1040-SR for details on reporting this amount.

**R**—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

**S**—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

**T**—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to figure any taxable and nontaxable amounts.

**V**—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

**W**—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

**Y**—Deferrals under a section 409A nonqualified deferred compensation plan

**Z**—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Instructions for Forms 1040 and 1040-SR.

**AA**—Designated Roth contributions under a section 401(k) plan

**BB**—Designated Roth contributions under a section 403(b) plan

**DD**—Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

**EE**—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

**FF**—Permitted benefits under a qualified small employer health reimbursement arrangement

**GG**—Income from qualified equity grants under section 83(i)

**HH**—Aggregate deferrals under section 83(i) elections as of the close of the calendar year

**Box 13.** If the “Retirement plan” box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

**Box 14.** Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy’s parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

**Note:** Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.



VOID <input type="checkbox"/>		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld
c Employer's name, address, and ZIP code  <b>United States</b>			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial      Last name      Suff.  <b>United States</b>			11 Nonqualified plans		12a See instructions for box 12 C o d e
			13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e
			14 Other		12c C o d e
					12d C o d e
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement  
Copy D—For Employer

**2021**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction  
Act Notice, see separate instructions.

## Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2021 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA Forms W-2 and W-3 that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See *E-filing*, later.

**Due dates.** By January 31, 2022, furnish Copies B, C, and 2 to each person who was your employee during 2021. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by January 31, 2022. See the separate instructions.

**Need help?** If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD

equipment for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free).

**E-filing.** See the 2021 General Instructions for Forms W-2 and W-3 for information on when you're required to file electronically. Even if you aren't required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Form(s) W-2 at a time over the Internet. When you *e-file* with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.SSA.gov/employer](http://www.SSA.gov/employer).

**Future developments.** Information about any future developments affecting Form W-2 and its instructions (such as legislation enacted after we release them) will be posted at [www.irs.gov/FormW2](http://www.irs.gov/FormW2).

**This foregoing document was electronically filed with the Public Utilities  
Commission of Ohio Docketing Information System on  
6/26/2023 12:40:53 PM**

**in**

**Case No(s). 19-1080-EL-AGG**

**Summary: In the Matter of the Application of US Energy Consulting Group LLC**