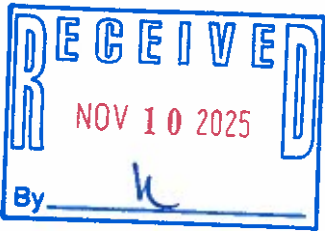


BOARD OF TAX APPEALS
STATE OF LOUISIANA



RICHARD NELSON, SECRETARY, DEPARTMENT OF REVENUE, STATE OF LOUISIANA				
	PETITIONER(S)			
VERSUS				DOCKET NO. 13970B
SECRETARY, DEPARTMENT OF REVENUE, STATE OF LOUISIANA				
	Respondent			

**NOTICE OF JUDGMENT
AND APPEAL RIGHTS**

Enclosed is a certified copy of the Judgment rendered on 5TH DAY OF NOVEMBER, 2025.

Within **thirty days** of mailing the notice of the signing of a decision or judgment of the board, any party may file a motion with the board for review of the decision or judgment by the appropriate appellate court.¹

Costs for appeal are described in the promulgated rules of the Board (La. Admin. Code Title 69).

In matters where the Board found that tax was due, the appellant is required to post a security in the amount of **one and one-half (1½) times** the tax, interest and penalty found to be due, prior to filing the *Motion for Review*. (R.S. 47:1434)

I hereby certify that the above and forgoing notice was mailed with the judgment by me, postage prepaid, to counsel of record for all parties and to those who were not represented by counsel, directed to their last known address, or hand delivered in lieu of mailing, on this **11TH DAY OF NOVEMBER, 2025**.



Donielle Massingill
Secretary-Clerk
Louisiana Board of Tax Appeals

¹ The date of actual receipt of a hand-delivered notice shall be deemed the date of mailing in the event the notice of judgment is hand-delivered to a party, or their attorney, agent or employee, in lieu of mailing as specified in R.S. 47:1434(A).

BOARD OF TAX APPEALS
STATE OF LOUISIANA

RICHARD NELSON,
SECRETARY, DEPARTMENT OF
REVENUE, STATE OF LOUISIANA
Petitioner

VERSUS

B.T.A. DOCKET NO. 13970B

TROY BEALS, Jr.
Respondent

JUDGMENT

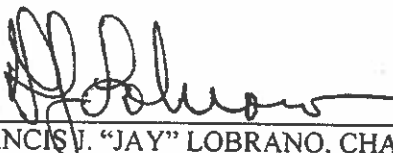
The Petitioner's *Motion for Summary Judgment* came before this Board on November 5, 2025, for a hearing. Presiding at the hearing were Francis J. Lobrano, Chairman, and Judge Lisa Woodruff-White (Ret.). Present before this Board was Aaron D. Long, appearing for Richard Nelson, Secretary, Department of Revenue, State of Louisiana. The Respondent, Troy Beals, Jr., failed to appear for the hearing.

Considering the foregoing *Motion for Summary Judgment*, the memorandum of the Petitioner, the evidence submitted by the Petitioner, the arguments of the Petitioner before this Board, and for reasons orally assigned on the record of these proceedings;

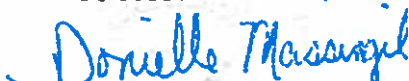
IT IS HEREBY ORDERED that the Petitioner's *Motion for Summary Judgment* is hereby **GRANTED** and the Respondent, Troy Beals, Jr., is hereby immediately and permanently enjoined from directly or indirectly acting as a Louisiana tax return preparer, or filing, assisting in, or directing the preparation or filing of any Louisiana tax returns, amended returns, or other related documents or forms for any person or entity other than the Respondent's own personal tax returns.

IT IS FURTHER ORDERED that the Petitioner is hereby imposed a penalty equal to twenty-five dollars for each of the unlawful returns filed by the Respondent after he was served with the Order to Cease and Desist, which penalty totals \$1,450.00, and is to be immediately paid by the Respondent to the Petitioner.

Judgment Rendered and Signed at Baton Rouge, Louisiana, this 5th day of November, 2025.

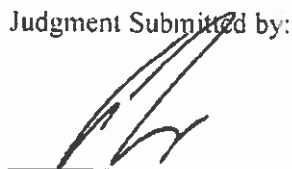

FRANCIS J. "JAY" LOBRANO, CHAIRMAN
LOUISIANA BOARD OF TAX APPEALS

A TRUE COPY: -



SECRETARY-CLERK
BOARD OF TAX APPEALS
STATE OF LOUISIANA

Judgment Submitted by:



AARON LONG (#33249)
ANTONIO C. FERACHI (#30498)
Louisiana Department of Revenue
P. O. Box 4064
617 N. Third Street (70802)
Baton Rouge, Louisiana 70821-4064
Telephone: 225-219-2080
Facsimile: 225-231-6235
E-mail: aaron.long@la.gov
Attorneys for Petitioner

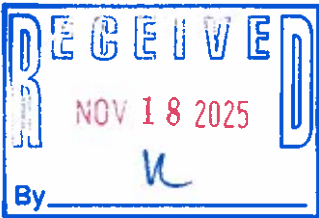
PLEASE PROVIDE NOTICE OF THIS JUDGMENT TO:

Troy Beals, Jr.
10024 Ardoon Drive
Baker, LA 70714
(The address reported to the Louisiana Secretary of State on August 14, 2025)

And

Troy Beals, Jr.
Peoples Choice Tax, LLC
8543 Greenwell Springs Road,
Baton Rouge, Louisiana 70814-2426
(The address reported to the Louisiana Secretary of State on August 14, 2025)

BOARD OF TAX APPEALS
STATE OF LOUISIANA



RICHARD NELSON, SECRETARY, DEPARTMENT OF REVENUE, STATE OF LOUISIANA				
	PETITIONER(S)			
VERSUS				DOCKET NO. 13970B
SECRETARY, DEPARTMENT OF REVENUE, STATE OF LOUISIANA				
	Respondent			

NOTICE OF JUDGMENT
AND APPEAL RIGHTS

Enclosed is a certified copy of the Judgment rendered on the 13TH DAY OF NOVEMBER, 2025.

Within **thirty days** of mailing the notice of the signing of a decision or judgment of the board, any party may file a motion with the board for review of the decision or judgment by the appropriate appellate court.¹

Costs for appeal are described in the promulgated rules of the Board (La. Admin. Code Title 69).

In matters where the Board found that tax was due, the appellant is required to post a security in the amount of **one and one-half (1½) times** the tax, interest and penalty found to be due, prior to filing the *Motion for Review*. (R.S. 47:1434)

I hereby certify that the above and forgoing notice was mailed with the judgment by me, postage prepaid, to counsel of record for all parties and to those who were not represented by counsel, directed to their last known address, or hand delivered in lieu of mailing, on this **18TH DAY OF NOVEMBER, 2025**.



Donielle Massingill
Secretary-Clerk
Louisiana Board of Tax Appeals

¹ The date of actual receipt of a hand-delivered notice shall be deemed the date of mailing in the event the notice of judgment is hand-delivered to a party, or their attorney, agent or employee, in lieu of mailing as specified in R.S. 47:1434(A).

**BOARD OF TAX APPEALS
STATE OF LOUISIANA**

**RICHARD NELSON,
SECRETARY, DEPARTMENT OF
REVENUE, STATE OF LOUISIANA**
Petitioner

VERSUS

B.T.A. DOCKET NO. 13970B

TROY BEALS, Jr.
Respondent

JUDGMENT TO CORRECT TYPOGRAPHICAL ERROR

The Petitioner's *Motion for Summary Judgment* came before this Board on November 5, 2025, for a hearing. Presiding at the hearing were Francis J. Lobrano, Chairman, and Judge Lisa Woodruff-White (Ret.). Present before this Board was Aaron D. Long, appearing for Richard Nelson, Secretary, Department of Revenue, State of Louisiana. The Respondent, Troy Beals, Jr., failed to appear for the hearing. At the conclusion of the hearing, the Board granted the Department's *Motion for Summary Judgment*, and rendered and signed Judgment in favor of the Department.

Considering the *Motion to Correct Judgment with Incorporated Memorandum* filed by the Department, the Board renders the following Judgment to correct a typographical error:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED the Judgment rendered on November 5, 2025, signed by Chairman Francis J. "Jay" Lobrano be modified to correct the typographical error incorrectly imposing penalties against the Petitioner instead of against the Respondent.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Fourth Paragraph and Second Provision of the Judgment rendered on November 5, 2025, signed by Chairman Francis J. "Jay" Lobrano as modified shall read as follows:

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Respondent is hereby imposed a penalty equal to twenty-five dollars for each of the unlawful returns filed by the Respondent after he was served with the Order to Cease and Desist, which penalty totals \$1,450.00, and is to be immediately paid by the Respondent to the Petitioner.

Judgment Rendered and Signed at Baton Rouge, Louisiana, this 13th day of November, 2025.


**JUDGE LISA WOODRUFF-WHITE (RET.)
LOUISIANA BOARD OF TAX APPEALS**

PLEASE PROVIDE NOTICE OF THIS JUDGMENT TO:

Troy Beals, Jr.
10024 Ardoon Drive
Baker, LA 70714
(The address reported to the Louisiana Secretary of State on August 14, 2025)

And

Troy Beals, Jr.
Peoples Choice Tax, LLC
8543 Greenwell Springs Road,
Baton Rouge, Louisiana 70814-2426
(The address reported to the Louisiana Secretary of State on August 14, 2025)