

## APPEAL PANEL DECISION FORM

### I. CLAIMANT AND CLAIM INFORMATION

<b>Claimant Name</b>	Last/Name of Business ██████████	First ██████████	Middle ██████████
<b>Claimant ID</b>	██████████	<b>Claim ID</b>	██████████
<b>Claim Type</b>	Business Economic Loss		
<b>Law Firm</b>	██		

### II. DECISION

Select the Compensation Amount set forth in either BP's Final Proposal or the Claimant's Final Proposal as the final outcome on the claim and check the appropriate box to signify your decision.

<input type="checkbox"/> <b>BP's Final Proposal</b>	<b>Compensation Amount</b>	<b>\$0</b>
	<b>Risk Transfer Premium</b>	<b>2.50</b>
	<b>Prior Payment Offset</b>	<b>\$0</b>
<input type="checkbox"/> <b>Claimant's Final Proposal</b>	<b>Compensation Amount</b>	<b>\$17,143</b>
	<b>Risk Transfer Premium</b>	<b>2.50</b>
	<b>Prior Payment Offset</b>	<b>\$0</b>
<input checked="" type="checkbox"/> <b>Remand to Claims Administrator</b>		

### III. PRIMARY BASIS FOR PANELIST DECISION

Please select the primary basis for your decision. You may also write a comment describing the basis for your decision.

- Error in documentation review.**
- Error in calculation.**
- Error in RTP multiplier.**
- Error in Prior Spill-Related Payment Amount.**
- No error.**

**Comment (optional):**

Following his review and analysis of the record on appeal, the panelist submitted the following request to the Settlement Program for a Summary of Review: "I request a Summary of Review addressing this issue: BP points out that Claimant ██████████ has submitted his federal tax return for 2009 reflecting business income of \$33,900 and adjusted gross income of \$31,505 (Doc ID ██████████), but the record also contains the IRS "Account



Transcript" for the 2009 tax return, reflecting adjusted gross income of only \$18,209 (a part of Doc ID [REDACTED]). That transcript appears to state that the return was filed on 05-31-2010 but also references (page 3 of 3) an "amended tax return or claim forwarded for processing" filed 06-01-2012. The copy of the full tax return reflects that it was filed—or supposed to be filed—by the HR Block electronic return originator [REDACTED] on 01/15/2010. (Last page of Doc ID [REDACTED]). Did the Settlement Program consider those significantly different reports of 2009 adjusted gross income and, if so, what was the Program's analysis/determination? Although Claimant is represented by counsel who filed an Initial Proposal on the same day BP filed its Initial Proposal raising the issue of the conflicting reports of 2009 adjusted gross income, no Final Proposal or other response to BP's Initial Proposal has been filed on behalf of Claimant, as far as the record reflects. (BP raises other issues relating to discrepancies but I can resolve them on the basis of information and documentation available in the record, depending on the information provided in the Summary of Review.)"In due course, the Settlement Program responded as follows:"The Claims Administrator submits the following response to the Appeal Panel's request for further information on the claim referenced above. Specifically, the Appeal Panelist asked if the Settlement Program considered the adjusted gross income on the IRS "Account Transcript" for the 2009 tax return compared to that on the federal tax return for 2009 submitted to the Program by the Claimant."Program Accountants inadvertently overlooked the IRS "Account Transcript" (Doc ID [REDACTED]) and thus did not consider the discrepancies between the 2009 tax return submitted to the Settlement Program and the tax transcript submitted by the IRS."The panelist now remands this appeal so that the Settlement Program can address the IRS Account Transcript and the discrepancies between it and the 2009 tax return, and make such new ruling as may be called for as a result.