

Practitioner	Thomas Hawbaker CPA
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Intake Notes	Client received CP503 notice dated 8/16/21 for tax year 2017. Balance due is 28,111. Includes 20% understatement of tax penalty. Client has come to me to try and get as much of the penalties removed or abated or reduced. Would like to know your thoughts on what I can do at this late stage.
Compliance	NO – 2020 1040 missing for compliance
Audit or Exam?	NO
Appeal Deadlines?	NO
Collections Statute Expiration Dates (CSED)	2017 – 7/13/2031
First Time Abatement (FTA) Opportunity	2011? RSED expired.
Collections Status	NOT in Collections – Final Notice of Intent to Levy with Right to a Collection Due Process (CDP) hearing not yet issued.
Estimated Installment Agreement (IA) Amount	Streamline – Approximately \$450, Within CSEDs – Approximately \$300
Collectability Opinion	HIGH – relatively small debt against 10 year CSED, has decent income and assets. Does not appear to be an Offer in Compromise (OIC) Candidate
Criminal Evaluation	LOW – balance due under \$50k
Summary & Strategy	<p>Leaving aside the issue of 2017 for the moment you have an opportunity for an immediate value add for 2018 & 2019 amended returns. Both years show multiple 1099-Bs and NO Schedule D filed when he self prepared his return. This also appears to be the cause of the 2017 Automated Underreporting (AUR) balance. Can save him money right now by filing 1040X returns prior to the IRS making another assessment. Can also potentially hook him as an ongoing tax prep client since he clearly needs some help to stay out of trouble. Show in the post income verification report if he needs convincing of the issue.</p> <p>For 2017 recommendation is to first look and see if there is any response to the initial audit to reduce the balance due. Contact AUR and request a copy of the CP2000 and/or notice of deficiency. Based on transcripts best guess is debt is stemming form unreported stock sales. Is there any missing basis that could reduce the assessment (and therefore the penalty)?</p> <p>If not, then any potential reduction of the penalty will be based on reasonable cause. See IRM 20.1.1.3.2.4.3 and then have a chat with the taxpayer about why he failed to report the income which caused the assessment. When crafting a Reasonable Cause Penalty Abatement request focus on the following: 1) Reasonableness of the situation which caused the taxpayer to fail to pay and/or file on time, 2) Reasonableness of the timeframe taxpayer took to "cure" the issues and "make it right," 3) Steps taxpayer took to comply and/or resolve the issue. The IRS will usually take a minimum of 120 days to respond to the request and frequently denies them on the first attempt. Denied claims may be appealed resulting in a reversal of the decision, but not always. Set clear expectations with your taxpayer that the penalty abatement is not guaranteed; also be sure to make clear that appeals work would be an additional fee.</p>



	<p>Step 1. Prepare & file 2020 1040</p> <p>Step 2. Prepare and file 2018 & 2019 1040X – efile if you can</p> <p>Step 3. Call AUR (can reach through calling PPS and select option) to request copies of the 2017 CP2000 and/or NOD – whichever is most easily available. TIP: This assessment is so new taxpayer may still have, if so will save you some time on hold and waiting for the papers to be mailed out.</p> <p>Step 4. Discuss IA Options with the taxpayer, including any additional balances from the 2018 & 2019 1040X and/or 2020 1040. Make taxpayer aware a non streamline will potentially result in the filing of a Notice of Federal Tax Lien (NFTL).</p> <p>Step 5. Call ACS and establish the IA, advise them of any expected balances for 2018, 2019, & 2020 and make sure they pre-assess the modules into the IA (may still need to monitor for inclusion)</p> <p>Step 6. Prepare and file form 843 for 2017 (and any other years that qualify) and mail to the IRS.</p>
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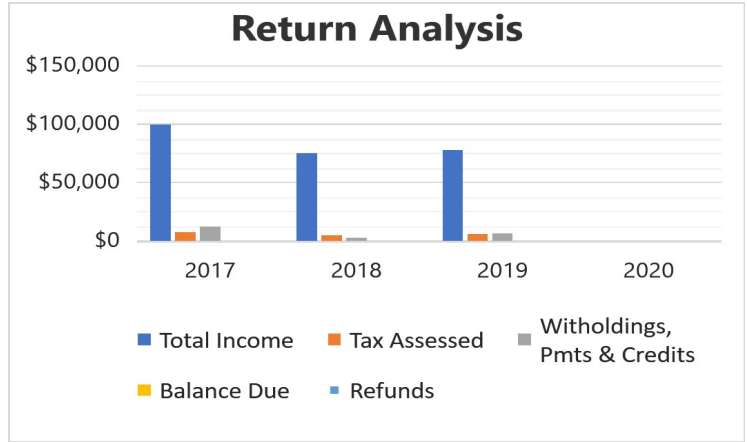
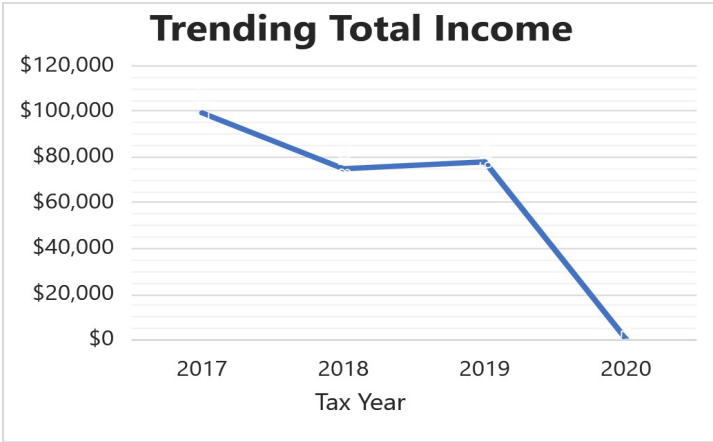
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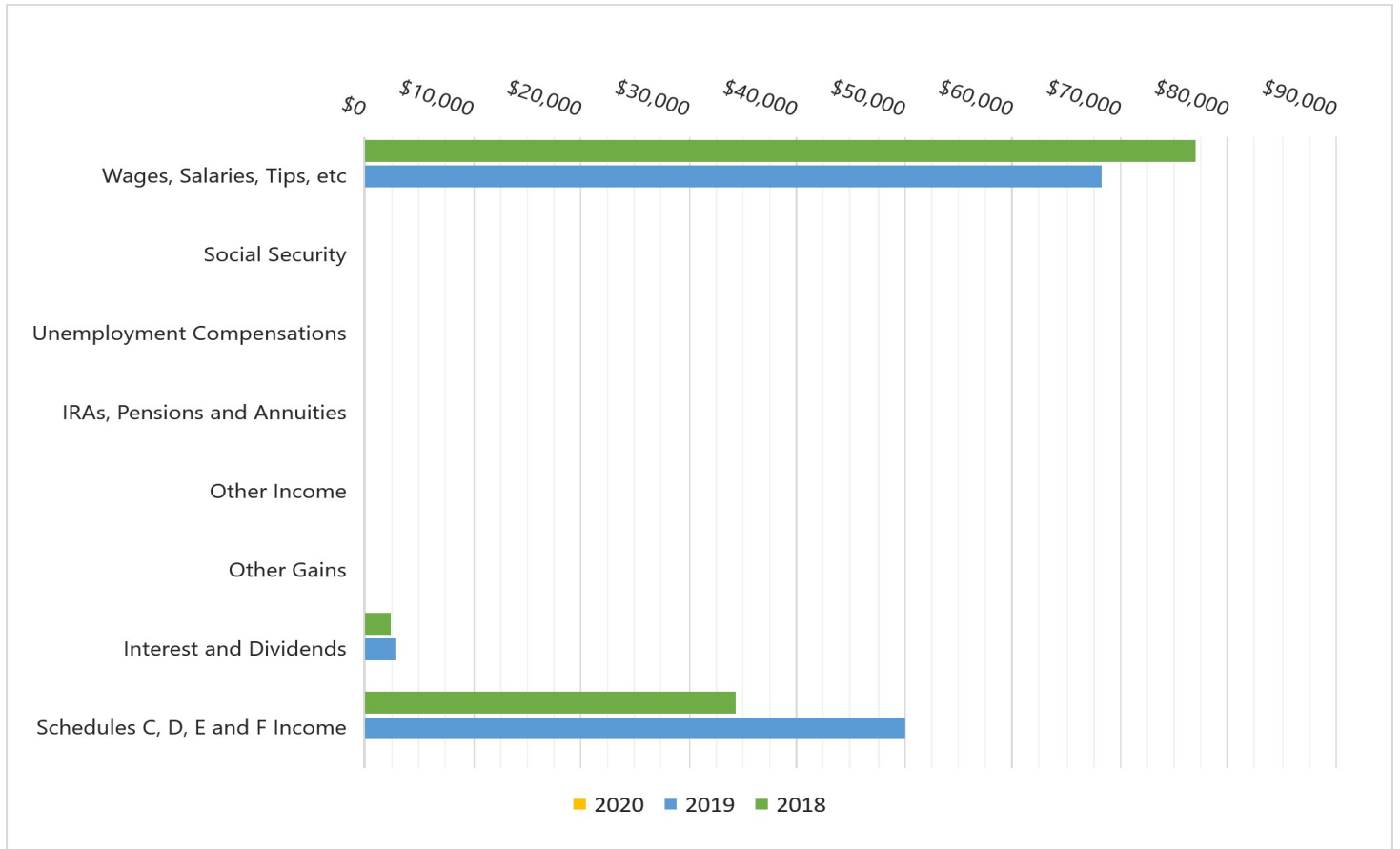
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Taxpayer IRS Account Analysis



Income Breakdown



Income Breakdown	2018	2019	2020
Wage & Income Transcript Date	8/18/2021	8/18/2021	
Wages, Salaries, Tips, etc	\$76,998	\$68,257	-
Social Security	\$0	\$0	-
Unemployment Compensations	\$0	\$0	-
IRAs, Pensions and Annuities	\$0	\$0	-
Other Income	\$0	\$0	-
Other Gains	\$0	\$0	-
Interest and Dividends	\$2,358	\$2,800	-
Schedules C, D, E and F Income	\$34,334	\$50,052	-

IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
2021	-	Uk					-	-	not found
2020	No	MFJ					\$0.00	\$0.00	8/18/2021
2019	Original	MFJ					\$0.00	\$0.00	8/18/2021
2018	Original	MFJ					\$0.00	\$0.00	8/18/2021
2017	Original	MFJ			No	Closed#	\$27,930.95	\$28,143.05	8/18/2021
2016	Original	MFJ					\$0.00	\$0.00	8/18/2021
2015	Original	MFJ					\$0.00	\$0.00	8/18/2021
2014	Original	MFJ					\$0.00	\$0.00	8/18/2021
2013	Original	MFJ					\$0.00	\$0.00	8/18/2021
2012	Original	MFJ					\$0.00	\$0.00	8/18/2021
2011	Original	MFJ					\$0.00	\$0.00	8/18/2021
2010	Original	MFJ					\$0.00	\$0.00	8/18/2021
						Total	\$27,930.95	\$28,143.05	

*Indicates an SFR was originally filed.

**Only positive numbers are included in the total.

***SA P = Separate Assessment without split liability is present but totals are not included in this report.

MFJ* Indicates a Separate Assessment is present for that Tax Year.

SA NF = Separate Assessment exists but transcript is not present.

RDNF = IRS Returned a transcript with no information. "Requested Data Not Found"

= Indicates exam/audit is CP2000/AUR

WAGE INCOME SUMMARY

Definitions	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 Totals	
Transcript Date:	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	not found	8/18/2021	
Medicare Wages:	\$66,690	\$70,545	\$86,665	\$89,568	\$67,185	\$68,896	\$76,769	\$79,759	\$68,257	-	\$674,334
Taxable FICA Wages:	\$66,690	\$70,545	\$86,665	\$89,568	\$67,185	\$68,896	\$76,769	\$79,759	\$68,257	-	\$674,334
Wages:	\$66,690	\$70,545	\$86,665	\$89,568	\$67,185	\$68,896	\$76,769	\$76,998	\$68,257	-	\$671,573
Proceeds:	-	-	-	\$12,725	\$13,211	-	\$117,130	\$33,911	\$50,050	-	\$227,027
Cost or Other Basis:	-	-	-	-	\$6,303	-	\$10,122	\$25,620	\$49,438	-	\$91,483
Federal Tax Withheld:	\$9,048	\$10,236	\$13,371	\$14,349	\$9,468	\$9,556	\$11,623	\$4,630	\$6,403	-	\$88,684
Mortgage Interest Paid:	\$6,528	\$6,647	\$5,717	\$4,660	\$2,880	\$4,095	\$4,580	\$4,074	\$3,496	-	\$42,677
FICA Tax Withheld:	\$2,801	\$2,962	\$5,373	\$5,553	\$4,165	\$4,271	\$4,759	\$4,942	\$4,231	-	\$39,057
Health Coverage:	-	\$16,051	-	-	-	-	-	\$12,589	-	-	\$28,640
Fair Market Value:	-	-	-	-	-	\$3,975	\$5,717	\$6,025	\$9,974	-	\$25,691
Stocks & Bonds:	\$6,097	\$5,142	\$4,818	-	-	-	-	-	-	-	\$16,057
Medicare Withheld:	\$967	\$1,022	\$1,256	\$1,298	\$974	\$999	\$1,112	\$1,153	\$989	-	\$9,770
Roth IRA Contribution:	-	-	-	-	\$1,500	\$2,540	\$400	\$600	\$1,900	-	\$6,940
Ordinary Dividends:	-	-	-	-	-	-	\$574	\$1,350	\$1,519	-	\$3,443
Student Loan Interest:	-	\$716	\$1,041	\$877	\$787	-	-	-	-	-	\$3,421
Gross Distributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,903	-	\$2,903
Deferred Compensation:	-	-	-	-	-	-	-	\$2,761	-	-	\$2,761
Qualified Dividends:	-	-	-	-	-	-	\$440	\$908	\$921	-	\$2,269
Capital Gains:	\$0	\$0	\$0	\$0	\$0	\$0	\$288	\$423	\$2	-	\$713
IRA Contributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500	-	\$500
Interest:	\$0	\$0	\$0	\$15	\$12	\$0	\$0	\$100	\$360	-	\$487
Foreign Tax Paid:	-	-	-	-	-	-	\$23	\$39	\$23	-	\$85
Date:	\$48	-	-	-	-	-	-	-	-	-	\$48
Exercise Price per Share:	\$27	-	-	-	-	-	-	-	-	-	\$27
Section 199A REIT Dividends:	-	-	-	-	-	-	-	-	\$5	-	\$5
Non-Dividend Distribution:	-	-	-	-	-	-	-	\$1	-	-	\$1
Allocated Tips:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Dividends:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Non-employee Compensation:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Pensions and Annuities:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Points Paid:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Prior Year Refund:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Real Estate Sales:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Savings Bonds:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Taxable Amount:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0

*Summary Transcripts should not be used to create tax returns or amended returns due to their inaccuracies. Use the All Forms Wage and Income Transcripts.

INCOME DOCUMENTS

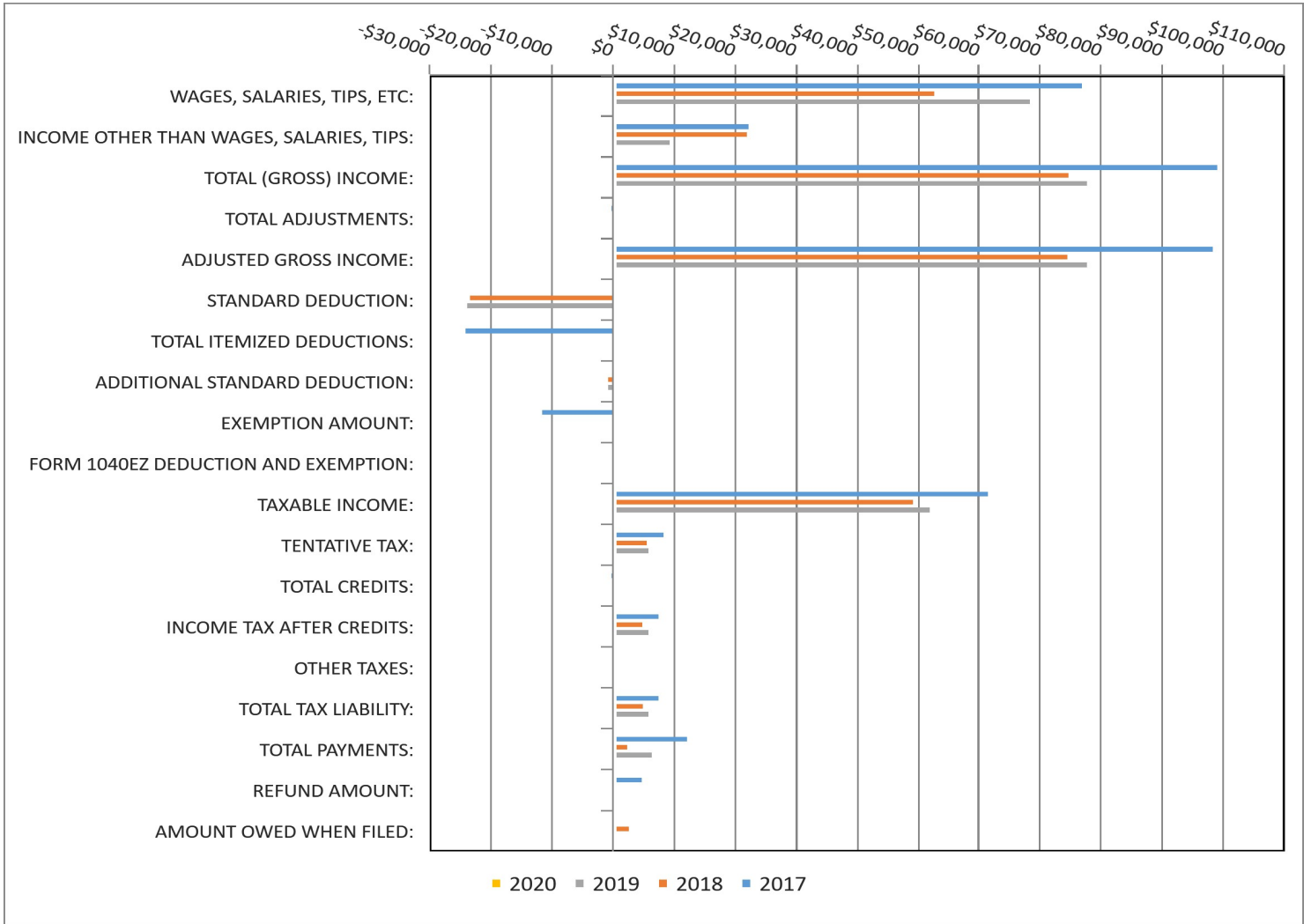
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals
Transcript Date:	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	8/18/2021	not found	
W-2	1	1	1	1	1	1	2	4	1	0	13
1098	1	1	1	2	1	2	1	1	1	0	11
1098-C	0	0	0	0	0	0	0	0	0	0	0
1098-E	0	1	1	1	1	0	0	0	0	0	4
1098-T	0	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	1	1	1	1	2	0	6
5498 SA	0	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0	0
1099-B	1	1	1	1	6	0	19	57	143	0	229
1099-C	0	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	1	3	4	0	8
1099-G	0	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	1	1	0	0	1	2	0	5
1099-K	0	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	1	0	1
1099-S	0	0	0	0	0	0	0	0	0	0	0

INCOME DOCUMENTS (cont.)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Totals
	12/31/1899	12/31/1899	12/31/1899	12/31/1899	12/31/1899	12/31/1899	12/31/1899	12/31/1899	12/31/1899	12/31/1899	
1099-SA											
1042-S	0	0	0	0	0	0	0	0	0	0	0
SSA-1099	0	0	0	0	0	0	0	0	0	0	0
SSA-1042S	0	0	0	0	0	0	0	0	0	0	0
RRB-1099	0	0	0	0	0	0	0	0	0	0	0
RRB-1099R	0	0	0	0	0	0	0	0	0	0	0
RRB-1042S	0	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0	0
K-1 1041	0	0	0	0	0	0	0	0	0	0	0
K-1 1065	0	0	0	0	0	0	0	0	0	0	0
K-1 1120s	0	0	0	0	0	0	0	0	0	0	0
W-4	0	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0	0
8805	0	0	0	0	0	0	0	0	0	0	0
1097-BTC	0	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0	0
1099-MSA	0	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0	0
5498-MSA	0	0	0	0	0	0	0	0	0	0	0
1099-NEC	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3	4	4	6	11	4	24	67	154	0	277

TAX RETURN OVERVIEW

SSN:



TAX SUMMARY	2017	2018	2019	2020
RETURN TRANSCRIPT DATE	8/18/2021	8/18/2021	8/18/2021	-
TAX RETURN FILED:	Original	Original	Original	No
TYPE OF RETURN:	1040	1040	1040	-
WAGES, SALARIES, TIPS, ETC:	\$76,769	\$52,665	\$68,258	-
INCOME OTHER THAN WAGES, SALARIES, TIPS:	\$22,221	\$21,919	\$9,351	-
TOTAL (GROSS) INCOME:	\$98,990	\$74,584	\$77,609	-
TOTAL ADJUSTMENTS:	(\$750)	\$0	\$0	-
ADJUSTED GROSS INCOME:	\$98,240	\$74,434	\$77,609	-
STANDARD DEDUCTION:	\$0	(\$24,000)	(\$24,400)	-
TOTAL ITEMIZED DEDUCTIONS:	(\$24,722)	-	-	-
ADDITIONAL STANDARD DEDUCTION:	\$0	(\$1,300)	(\$1,300)	-
EXEMPTION AMOUNT:	(\$12,150)	\$0	\$0	-
FORM 1040EZ DEDUCTION AND EXEMPTION:	-	-	-	-
TAXABLE INCOME:	\$61,368	\$49,134	\$51,909	-
TENTATIVE TAX:	\$8,274	\$5,514	\$5,843	-
TOTAL CREDITS:	(\$819)	(\$615)	\$0	-
INCOME TAX AFTER CREDITS:	\$7,455	\$4,852	\$5,843	-
OTHER TAXES:	\$0	\$47	\$0	-
TOTAL TAX LIABILITY:	\$7,455	\$4,899	\$5,843	-
TOTAL PAYMENTS:	\$12,171	\$2,341	\$6,404	-
REFUND AMOUNT:	\$4,716	-	\$561	-
AMOUNT OWED WHEN FILED:	-	\$2,633	-	-

CSED CALCULATIONS AND IA PAYMENTS

**	Code	Assessment	Date	Original Assessed Amount	Remaining Balance	Estimated Total Tolling Days	Estimated CSED	Months Until CSED	Estimated IA Payments CSED (Including Daily Accrued Interest)**	Estimated IA Payments 72 Mths (Including Daily Accrued Interest)**	Estimated IA Payments 84 Mths (Including Daily Accrued Interest)**
T	150	Tax return filed	8/3/2020	\$5,843.00	\$0.00		8/4/2030	-	\$0.00		
T		2019 Accrued Penalty			\$0.00		8/4/2030	0			
T		2019 Accrued Interest			\$0.00		8/4/2030	0			
T		2019 Total IA Payments							\$0.00		
T	150	Tax return filed	6/17/2019	\$4,899.00	\$0.00		6/18/2029	-	\$0.00		
T	276	Penalty for late payment of tax	6/17/2019	\$2.37	\$0.00		6/18/2029	-	\$0.00		
T	170	Penalty for not pre-paying tax	6/17/2019	\$75.00	\$0.00		6/18/2029	-	\$0.00		
T	196	Interest charged for late payment	6/17/2019	\$1.64	\$0.00		6/18/2029	-	\$0.00		
T		2018 Accrued Penalty			\$0.00		6/18/2029	0			
T		2018 Accrued Interest			\$0.00		6/18/2029	0			
T		2018 Total IA Payments							\$0.00		
T	150	Tax return filed	4/2/2018	\$7,455.00	\$0.00		4/3/2028	-	\$0.00		
T	290	Additional tax assessed	7/12/2021	\$20,333.00	\$19,879.00		7/13/2031	120	\$191.99	\$302.07	\$262.70
T	240	Miscellaneous penalty IRC 6662(c), (d),	7/12/2021	\$4,176.00	\$4,176.00		7/13/2031	120	\$40.33	\$63.46	\$55.19
T	196	Interest charged for late payment	7/12/2021	\$3,875.95	\$3,875.95		7/13/2031	120	\$37.43	\$58.90	\$51.22
T		2017 Accrued Penalty			\$99.39		7/13/2031	120	\$0.96	\$1.51	\$1.31
T		2017 Accrued Interest			\$112.71		7/13/2031	120	\$1.09	\$1.71	\$1.49
T		2017 Total IA Payments							\$271.80		
T	150	Tax return filed	5/8/2017	\$4,674.00	\$0.00		5/9/2027	-	\$0.00		
T		2016 Accrued Penalty			\$0.00		5/9/2027	0			
T		2016 Accrued Interest			\$0.00		5/9/2027	0			
T		2016 Total IA Payments							\$0.00		
T	150	Tax return filed	4/4/2016	\$5,944.00	\$0.00		4/5/2026	-	\$0.00		
T		2015 Accrued Penalty			\$0.00		4/5/2026	0			
T		2015 Accrued Interest			\$0.00		4/5/2026	0			
T		2015 Total IA Payments							\$0.00		
T	150	Tax return filed	5/4/2015	\$9,541.00	\$0.00		5/5/2025	-	\$0.00		
T		2014 Accrued Penalty			\$0.00		5/5/2025	0			
T		2014 Accrued Interest			\$0.00		5/5/2025	0			
T		2014 Total IA Payments							\$0.00		
T	150	Tax return filed	5/5/2014	\$8,231.00	\$0.00		5/6/2024	-	\$0.00		

CSED CALCULATIONS AND IA PAYMENTS (cont.)

**	Code	Assessment	Date	Original Assessed Amount	Remaining Balance	Estimated Total Tolling Days	Estimated CSED	Months Until CSED	Estimated IA Payments CSED (Including Daily Accrued Interest)**	Estimated IA Payments 72 Mths (Including Daily Accrued Interest)**	Estimated IA Payments 84 Mths (Including Daily Accrued Interest)**
T		2013 Accrued Penalty			\$0.00		5/6/2024	0			
T		2013 Accrued Interest			\$0.00		5/6/2024	0			
T		2013 Total IA Payments							\$0.00		
T	150	Tax return filed	5/6/2013	\$6,234.00	\$0.00		5/7/2023	-	\$0.00		
T		2012 Accrued Penalty			\$0.00		5/7/2023	0			
T		2012 Accrued Interest			\$0.00		5/7/2023	0			
T		2012 Total IA Payments							\$0.00		
T	150	Tax return filed	4/30/2012	\$6,198.00	\$0.00		5/1/2022	-	\$0.00		
T	290	Additional tax assessed	9/10/2012	\$822.00	\$0.00		9/11/2022	-	\$0.00		
T	196	Interest charged for late payment	9/10/2012	\$9.01	\$0.00		9/11/2022	-	\$0.00		
T	276	Penalty for late payment of tax	5/6/2013	\$41.10	\$0.00		9/11/2022	-	\$0.00		
T	196	Interest charged for late payment	5/6/2013	\$13.96	\$0.00		9/11/2022	-	\$0.00		
T		2011 Accrued Penalty			\$0.00		9/11/2022	0			
T		2011 Accrued Interest			\$0.00		9/11/2022	0			
T		2011 Total IA Payments							\$0.00		
T	150	Tax return filed	5/9/2011	\$8,743.00	\$0.00		5/10/2021	-	\$0.00		
T		2010 Accrued Penalty			\$0.00		5/10/2021	0			
T		2010 Accrued Interest			\$0.00		5/10/2021	0			
T		2010 Total IA Payments							\$0.00		

CSED TOLLING CALCULATIONS

Year	Code	Explanation of Transaction	Start Date	End Date	End Code	Tolling Days	Additional Tolling Days	Total Days
2020		No Tolling Events Found						
2019		No Tolling Events Found						
2018		No Tolling Events Found						
2017		No Tolling Events Found						
2016		No Tolling Events Found						
2015		No Tolling Events Found						
2014		No Tolling Events Found						
2013		No Tolling Events Found						
2012		No Tolling Events Found						
2011		No Tolling Events Found						
2010		No Tolling Events Found						

? = This indicates a Pending IA with no closing.
 Most times this does not toll, but if IRS denied IA it will.
 Best way to confirm IA closing is call PPL.

IRS NOTICES

Tax Year	Notice Number	Notice Issued	Date
2020			
		Notice issued NOTICE1444	5/18/2020
2018			
	CP 0014	Notice issued	6/17/2019
2017			
		Review of unreported income	6/27/2021
	CP 0022	Notice issued	7/12/2021
2012			
	CP 0049	Notice issued	5/6/2013
2011			
	CP 0022	Notice issued	9/10/2012
		Collection due process Notice of Intent to Levy -- issued	4/1/2013
	CP 0090	Notice issued	4/1/2013

IRS NOTICE DEFINITIONS

Notice Number	IRS Notice Definitions
CP14	If you received an IRS CP14 Notice, you owe money on unpaid taxes. Pay the amount you owe, establish a payment plan or call if you disagree with the amount.
CP22	If you received an IRS CP22 Notice, the IRS made the change(s) you requested to your tax return and you own money on your taxes as a result of the change(s).
CP49	If you received an IRS CP49 Notice, the IRS used all or part of your refund to pay a tax debt.
CP90	We are notifying you of our intent to levy certain assets for unpaid taxes. You have the right to a Collection Due Process hearing.

IRS ACCOUNT SUMMARY

Tax Year	Code	Explanation of Transaction	Date	Amount
2021				
		No Account Transcript Found		
2020				
		No tax return filed		
	846	Refund issued	5/6/2020	\$2,400
	290	Additional tax assessed 00-00-0000	5/18/2020	\$0
	766	Tax relief credit	5/18/2020	(\$2,400)
	971	Notice issued NOTICE1444	5/18/2020	\$0
	846	Refund issued	1/4/2021	\$1,200
	290	Additional tax assessed 00-00-0000	1/18/2021	\$0
	766	Tax relief credit	1/18/2021	(\$1,200)
	960	Appointed representative	3/18/2021	\$0
2019				
	806	W-2 or 1099 withholding	4/15/2020	(\$6,404)
	846	Refund issued	7/22/2020	\$561
	150	Tax return filed	8/3/2020	\$5,843
	776	Interest credited to your account	8/3/2020	(\$7)
	846	Refund issued	8/19/2020	\$7
	776	Interest credited to your account	8/31/2020	(\$0)
	960	Appointed representative	3/18/2021	\$0
2018				
	806	W-2 or 1099 withholding	4/15/2019	(\$2,341)
	610	Payment with return	4/20/2019	(\$2,400)
	150	Tax return filed	6/17/2019	\$4,899
	170	Penalty for not pre-paying tax 06-17-2029	6/17/2019	\$75
	196	Interest charged for late payment	6/17/2019	\$2
	276	Penalty for late payment of tax	6/17/2019	\$2
	971	Notice issued CP 0014	6/17/2019	\$0
	670	Payment	7/5/2019	(\$237)
	960	Appointed representative	3/18/2021	\$0
2017				
	846	Refund issued	3/21/2018	\$4,716
	150	Tax return filed	4/2/2018	\$7,455
	766	Credit to your account	4/15/2018	(\$546)
	767	Reduced or removed credit to your account	4/15/2018	\$546
	806	W-2 or 1099 withholding	4/15/2018	(\$11,625)
	640	Advance payment of tax owed	9/12/2019	(\$1,000)
	560	IRS can assess tax until 09-12-2021	2/6/2021	\$0
	960	Appointed representative	3/18/2021	\$0
	922	Review of unreported income	6/27/2021	\$0
	196	Interest charged for late payment	7/12/2021	\$3,876
	240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy-Related Penalty 07-12-2031	7/12/2021	\$4,176
	290	Additional tax assessed 07-12-2031	7/12/2021	\$20,333
	971	Notice issued CP 0022	7/12/2021	\$0
2016				
	766	Credit to your account	4/15/2017	(\$1,000)
	806	W-2 or 1099 withholding	4/15/2017	(\$9,557)
	846	Refund issued	4/26/2017	\$5,883
	150	Tax return filed	5/8/2017	\$4,674

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2016				
	960	Appointed representative	3/18/2021	\$0
2015				
	846	Refund issued	3/23/2016	\$6,254
	150	Tax return filed	4/4/2016	\$5,944
	766	Credit to your account	4/15/2016	(\$1,000)
	806	W-2 or 1099 withholding	4/15/2016	(\$11,198)
2014				
	766	Credit to your account	4/15/2015	(\$1,000)
	806	W-2 or 1099 withholding	4/15/2015	(\$16,073)
	846	Refund issued	4/22/2015	\$7,532
	150	Tax return filed	5/4/2015	\$9,541
2013				
	766	Credit to your account	4/15/2014	(\$1,000)
	806	W-2 or 1099 withholding	4/15/2014	(\$15,085)
	846	Refund issued	4/23/2014	\$7,854
	150	Tax return filed	5/5/2014	\$8,231
	898	Refund applied to non-IRS debt: \$4,149.70	5/5/2014	\$0
2012				
	766	Credit to your account	4/15/2013	(\$931)
	806	W-2 or 1099 withholding	4/15/2013	(\$11,949)
	826	Credit transferred out to 1040 201112	4/15/2013	\$886
	846	Refund issued	4/24/2013	\$5,760
	150	Tax return filed	5/6/2013	\$6,234
	971	Notice issued CP 0049	5/6/2013	\$0
2011				
	806	W-2 or 1099 withholding	4/15/2012	(\$10,747)
	846	Refund issued	4/18/2012	\$4,549
	150	Tax return filed	4/30/2012	\$6,198
	196	Interest charged for late payment	9/10/2012	\$9
	290	Additional tax assessed 09-10-2022	9/10/2012	\$822
	971	Notice issued CP 0022	9/10/2012	\$0
	971	Account match for federal levy payment program	4/1/2013	\$0
	971	Collection due process Notice of Intent to Levy -- issued	4/1/2013	\$0
	971	Notice issued CP 0090	4/1/2013	\$0
	706	Credit transferred in from 1040 201212	4/15/2013	(\$886)
	196	Interest charged for late payment	5/6/2013	\$14
	276	Penalty for late payment of tax	5/6/2013	\$41
2010				
	766	Credit to your account	4/15/2011	(\$800)
	806	W-2 or 1099 withholding	4/15/2011	(\$11,131)
	846	Refund issued	4/29/2011	\$3,188
	150	Tax return filed	5/9/2011	\$8,743

PAYMENT, CREDIT, ABATEMENT HISTORY*

Tax Year	Code	Explanation of Transaction	Date	Amount
2020				
	766	Tax relief credit	5/18/2020	-2400
	766	Tax relief credit	1/18/2021	-1200
2019				
	806	W-2 or 1099 withholding	4/15/2020	-6404
	776	Interest credited to your account	8/3/2020	-6.59
	776	Interest credited to your account	8/31/2020	-0.09
2018				
	806	W-2 or 1099 withholding	4/15/2019	-2341
	610	Payment with return	4/20/2019	-2400
	670	Payment	7/5/2019	-237.01
2017				
	766	Credit to your account	4/15/2018	-546
	806	W-2 or 1099 withholding	4/15/2018	-11625
	640	Advance payment of tax owed	9/12/2019	-1000
2016				
	766	Credit to your account	4/15/2017	-1000
	806	W-2 or 1099 withholding	4/15/2017	-9557
2015				
	766	Credit to your account	4/15/2016	-1000
	806	W-2 or 1099 withholding	4/15/2016	-11198
2014				
	766	Credit to your account	4/15/2015	-1000
	806	W-2 or 1099 withholding	4/15/2015	-16073
2013				
	766	Credit to your account	4/15/2014	-1000
	806	W-2 or 1099 withholding	4/15/2014	-15085
2012				
	766	Credit to your account	4/15/2013	-931
	806	W-2 or 1099 withholding	4/15/2013	-11949
2011				
	806	W-2 or 1099 withholding	4/15/2012	-10747
	706	Credit transferred in from 1040 201212	4/15/2013	-886.07
2010				
	766	Credit to your account	4/15/2011	-800
	806	W-2 or 1099 withholding	4/15/2011	-11131

*Does not include Civil Penalty amounts

PENALTY AND INTEREST DASHBOARD

Year	Return Filed	FTA	PA	Penalties Failure to File	Penalties Failure to Pay	Accuracy Related Penalties	Accrued Penalty	Total Penalties*	Accrued Interest	Assessed Interest	Total Interest
2021	-						-	-	-	\$0.00	-
2020	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	Original						\$0.00	\$0.00	\$0.00	(\$6.68)	(\$6.68)
2018	Original	N			\$2.37		\$0.00	\$2.37	\$0.00	\$1.64	\$1.64
2017	Original					\$4,176.00	\$99.39	\$4,275.39	\$112.71	\$3,875.95	\$3,988.66
2016	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	Original	Y			\$41.10		\$0.00	\$41.10	\$0.00	\$22.97	\$22.97
2010	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Totals			\$0.00	\$43.47	\$4,176.00	\$99.39	\$4,318.86	\$112.71	\$3,893.88	\$4,006.59

*Only includes Failure to File, Failure to Pay, Accuracy Related Penalties, & Accrued Penalties

FTA = First Time Abatement Opportunity. Definitions as follows:

Y = Qualifies; N = Does not qualify; ? = transcript(s) missing for 3 yr look back

PA = Prior Penalty Abatement in tax period.

n/a = As of 11-21-17 FTA only applies to 2001 and later tax years per IRM 20.1.1.3.3.2.1.4(a).

ASED AND RSED DASHBOARD

Year	Return Filed	Original Return Filed Date	Return Due Date	Est ASED*	3 Yrs After Due Date (RSED)*	3 Yrs After Original Return Filed (RSED)*	If 3 Yr RSED Not Expired, Estimated Amount Available*	Credit/Payment Amounts Made Within Past 2 Years (RSED)*
2021	-							
2020	No	none	4/15/2021	open	4/15/2024	not filed	\$0.00	\$0.00
2019	Original	7/14/2020	7/15/2020	7/15/2023	7/15/2023	7/15/2023	\$5,843.00	\$5,843.00
2018	Original	4/15/2019	4/15/2019	4/15/2022	4/15/2022	4/15/2022	\$4,978.01	\$0.00
2017	Original	4/15/2018	4/15/2018	9/12/2021	4/15/2021	4/15/2021	expired	\$1,000.00
2016	Original	4/15/2017	4/15/2017	4/15/2020	4/15/2020	4/15/2020	expired	\$0.00
2015	Original	4/15/2016	4/15/2016	4/15/2019	4/15/2019	4/15/2019	expired	\$0.00
2014	Original	4/15/2015	4/15/2015	4/15/2018	4/15/2018	4/15/2018	expired	\$0.00
2013	Original	4/15/2014	4/15/2014	4/15/2017	4/15/2017	4/15/2017	expired	\$0.00
2012	Original	4/15/2013	4/15/2013	4/15/2016	4/15/2016	4/15/2016	expired	\$0.00
2011	Original	4/15/2012	4/15/2012	4/15/2015	4/15/2015	4/15/2015	expired	\$0.00
2010	Original	4/15/2011	4/15/2011	4/15/2014	4/15/2014	4/15/2014	expired	\$0.00

*ASED and RSED are estimates and do not calculate many exceptions such as fraud.

RESOLUTION AND COLLECTION DASHBOARD

Year	Accrued Balance	Return Filed	SFR Filed Date	Final Notice of Intent To Levy Date	Collections Active	Last Activity	Last Activity Date	Estimated CSED IA Payments*	Estimated 72 Mth IA Payments*	Estimated 84 Mth IA Payments*
2021	-	-						\$0.00		
2020	\$0.00	No	none	none				\$0.00		
2019	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2018	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2017	\$28,143.05	Original	none	none	No			\$271.80	\$427.65	\$371.91
2016	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2015	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2014	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2013	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2012	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2011	\$0.00	Original	none	4/1/2013				\$0.00	\$0.00	\$0.00
2010	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
						Total Estimated IA Payment (Does Not Include SRP)*		\$271.80	\$427.65	\$371.91

*Includes IRS daily accrued interest of 3% APR.