

Intake Notes	<p>Taxpayer Income Trend? = Higher  Is Taxpayer in resolution? = No  Current resolution monthly payment? = 433 prepared? = No  MDI amount? =  Taxpayer maximum monthly payment? = unsure  Taxpayer target monthly payment? = unsure  Unresolved state tax debt? = No  Which states? =  State debt amount owed? =  RO or RA Assigned? = Unknown  Taxpayer home value? = Rents  Tax pro notes: I'm green at resolution. I'll include my plan and thoughts.</p> <p>Ordering and application of payment. Client has balance due for 2021 extended return, nothing on account for 2022, balances for 2018, &amp; 2020 and old balances from 2012. I'm new at this but am thinking</p> <ol style="list-style-type: none"> <li>1) Apply for FTA 2018</li> <li>2) Client pays 2022 balance first to get current</li> <li>3) Client pays 2018-2021 ASAP</li> <li>4) Potential Wait it out for 10 year SOL on collection (still 5 years to go)</li> </ol> <p>Also,  Best way to maintain this CNC Status if possible  Confirmation that my understanding all old debts 2011 and older are no longer collectible  Is waiting the SOL out a good plan? What other issues could arise.</p> <p>Updated transcripts to include separate assessment transcripts not included with first upload. Add to add that client stated his ex-spouse was granted innocent spouse relief at some time in the past. He does not know dates.</p>
Compliance	YES – 2021 1040 due October 15, 2022
Audit or Exam?	NO
Appeal Deadlines?	NO
Collections Statute Expiration Dates (CSED)	2010 – 6/18/2023 (IRS CSED = 1/4/2025) 2011 – 6/18/2023 (IRS CSED = 12/19/2022) 2012 - 8/25/2026 (IRS CSED = 9/9/2028) 2018 – 12/17/2029 2019 – 10/10/2030
First Time Abatement (FTA) Opportunity	2018
Collections Status	NOT in Collections – Final Notice of Intent to Levy with Right to a Collection Due Process (CDP) hearing not yet issued. Notice of Federal Tax Lien (NFTL) has been filed. ALL balance dues are in Currently Non Collectible (CNC) Status.
Estimated Installment Agreement (IA) Amount	Approximately \$4,000

Collectability Opinion	LOW
Criminal Evaluation	LOW
Summary & Strategy	<p>***2018, 2019, &amp; 2020 self prepared 1040s have MAJOR Red Flags! Taxpayer reported wages but no withholdings. W-2s were not present on taxpayers transcript but non employee compensation is. Did taxpayer report self employed income as wage income? Alternatively, did taxpayer under report income? (how IRS computer will likely flag it) Need to review and correct ASAP if appropriate.</p> <p>When it comes to payment application and maintaining the CNC, a few thoughts to consider:</p> <ol style="list-style-type: none"> <li>1. There is NEVER any guarantee that a taxpayer will be able to “ride out” the CNC until the end of the CSEDs. IRS reserves the right to request an updated Collection Information Statement (CIS) at any time. The most common trigger for that request is when the taxpayer’s income passes a certain pre-set threshold (the IRS does not share this number). If taxpayer’s income remains low for the next few years chances are the IRS won’t make a request for an updated CIS. BUT we can NEVER guarantee that to our clients.</li> <li>2. Income reported in tax returns would make it seem like taxpayer is at poverty levels. How do they have funds to apply to the balances? Or has taxpayer’s income already risen again after the drop in 2018? Would impact future of CNC and/or OIC qualification.</li> <li>3. All existing balances are in CNC, no need to make payments at all at this time.</li> <li>4. Estimated (ES) taxes should take 1<sup>st</sup> priority! Taxpayer needs to stop pyramiding liabilities.</li> <li>5. If taxpayer wants to make voluntary payments start with the furthest out CSED and work your way backwards to sooner CSEDs.</li> <li>6. Have you considered looking at an Offer in Compromise (OIC) Doubt as to Liability? Needs to be current on ES to apply. ***See Skill Drill Video Library for resources on making that evaluation (several things to consider).             <ol style="list-style-type: none"> <li>a. THS calculated CSED for 2010 &amp; 2011 is a year away so be super sure before engaging in tolling the CSED by filing an OIC.</li> </ol> </li> </ol> <p>NOTE: THS CSED is shorter than IRS CSED for 2010 &amp; 2012. Source of possible miscalculation by review of tolling events:</p> <ol style="list-style-type: none"> <li>1. Pending IA on 6/4/2018 that wasn’t properly closed out could have tolled the CSED improperly on the IRS side</li> </ol> <p>Review transcripts and, if warranted, prepare request for adjustment to attach to form 911. NO rush on submitting, decide how you and taxpayer are proceeding in regards to other matters. Waiting until after CSED expires (or should expire) is a recommend practice. i.e. If taxpayer is planning to continue to ride out the CNC, wait until July 2023 (if you determine THS CSED is correct) to make request to CSED adjustment for 2010.</p> <p>Step 1. Counsel taxpayer on required Estimated (ES) Tax payments and discuss option for getting current year on track. Document conversation and advise client that properly made ES are allowable expenses in a 433F Collection Information Statement, potentially lowering payments to be made to the back debt.</p>



	<p>Step 2. Ensure 2021 1040 is timely filed AND filed correctly.</p> <p>Step 3. Review 2018, 2019, &amp; 2020 1040s for possible amendment.</p> <p>Step 4. Make request for FTA on 2018. NOTE: Generally need to be in an Installment Agreement (CNC does not count) in order to qualify for FTA. Ask, but may be rejected.</p> <p>Step 5. If needed, prepare collection information statement form 433 using current income and expenses. Use OIC calculator at <a href="https://irs.gov">irs.gov</a> to determine potential OIC amount and review with the taxpayer. Discuss CSEDs and overall expectation of repayment under OIC vs CNC/PPIA. Document discussion as relates to pros and cons; particularly CSED tolling, 5 year probation period; compliance requirement, etc.</p>
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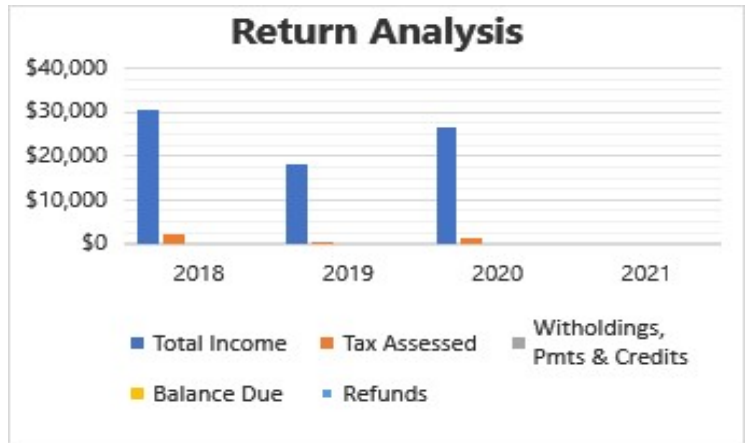
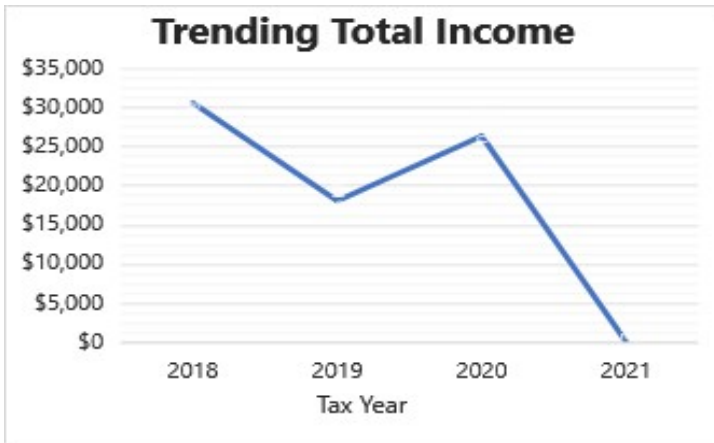
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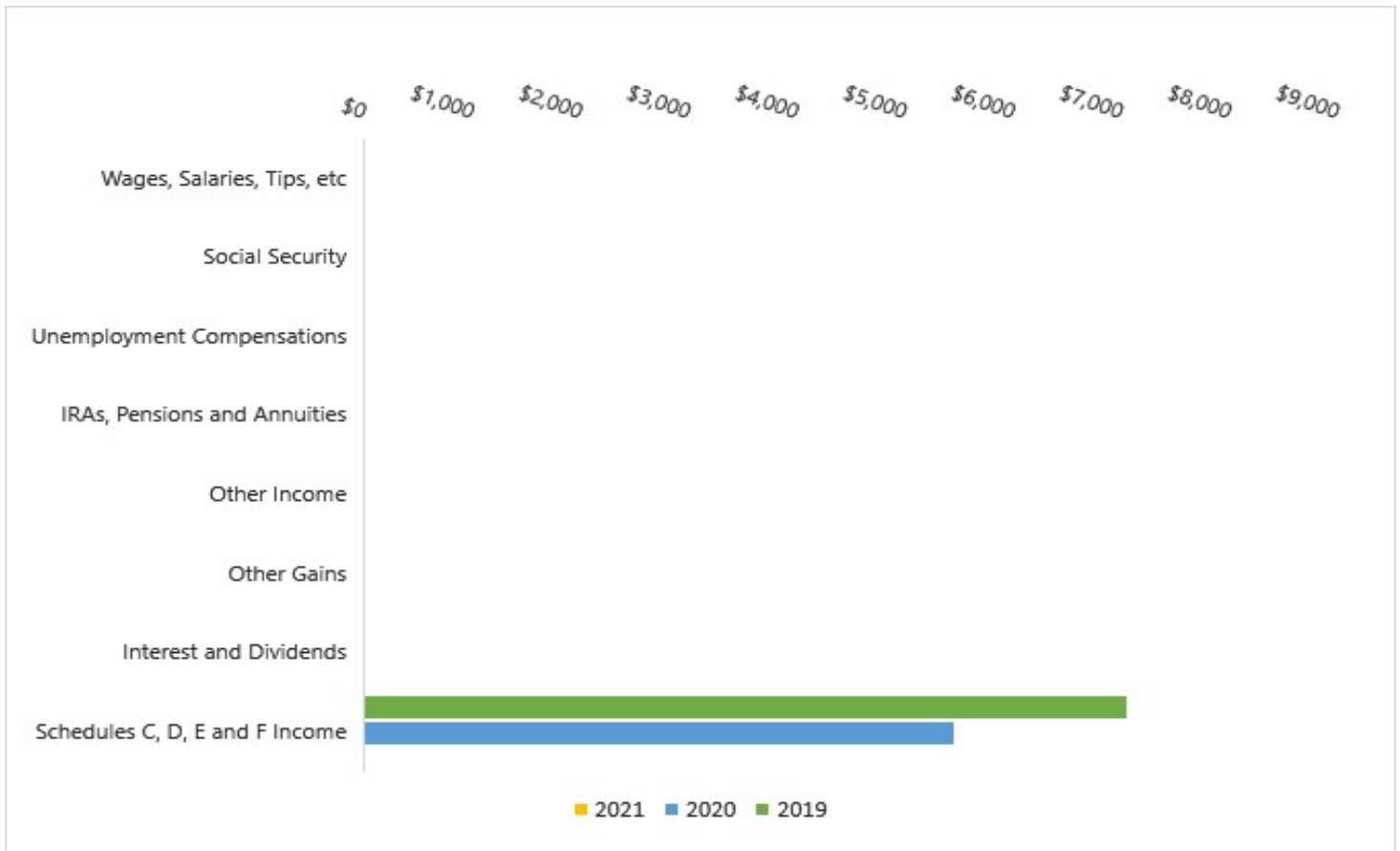
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## Taxpayer IRS Account Analysis



### Income Breakdown



Income Breakdown	2019	2020	2021
Wage & Income Transcript Date	8/26/2022	8/26/2022	
Wages, Salaries, Tips, etc	\$0	\$0	-
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	\$0	\$0	-
Schedules C, D, E and F Income	\$7,039	\$5,449	-

IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
2022	No	S					\$0.00	\$0.00	8/26/2022
2021	No	S	10/15/2022				(\$4,000.00)	(\$4,000.00)	8/26/2022
2020	Original	S					\$0.00	\$0.00	8/26/2022
2019	Original	S			No		\$600.28	\$702.57	8/26/2022
2018	Original	S			No		\$3,291.59	\$3,386.44	8/26/2022
2017	Original	S	10/15/2018				\$18.26	\$21.36	8/26/2022
2016	Original	S					\$0.00	\$0.00	8/26/2022
2015	Original	S					\$0.00	\$0.00	8/26/2022
2014	Original	S	10/15/2015				\$0.00	\$0.00	8/26/2022
2013	Original	S	10/15/2014				\$0.00	(\$7.28)	8/26/2022
2012	Original	S	10/15/2013	6/29/2018	No		\$25,263.94	\$25,991.96	8/26/2022
2011	Original	MFJ*	10/15/2012	9/27/2013	No		\$14,920.54	\$15,233.76	8/26/2022
2010	Original	MFJ*	10/15/2011	9/27/2013	No		\$12,743.71	\$13,110.93	8/26/2022
2009	Original	MFJ					\$0.00	\$0.00	8/26/2022
2008	Original	MFJ*		Removed			\$0.00	\$0.00	8/26/2022
2007	Original	MFJ*	10/15/2008	Removed		Closed#	SA P***	SA P***	8/26/2022
2006	Original	MFJ*	10/15/2007	Removed			SA P***	SA P***	8/26/2022
2005	Amended	MFJ	10/15/2006	Removed		Closed	\$0.00	\$0.00	8/26/2022
						Total	\$56,838.32	\$58,447.02	

\*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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals
Transcript Date:	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	
Medicare Wages:	-	\$15,000	\$530	\$86,445	\$87,379	\$79,170	-	-	-	-	\$268,524
Taxable FICA Wages:	-	\$15,000	\$530	\$86,445	\$87,379	\$79,170	-	-	-	-	\$268,524
Wages:	\$0	\$15,000	\$530	\$86,445	\$87,379	\$79,170	\$0	\$0	\$0	-	\$268,524
Non-employee Compensation:	\$79,551	\$10,402	\$2,518	\$0	\$0	\$0	\$40,016	\$7,039	-	-	\$139,526
Federal Tax Withheld:	\$0	\$902	\$0	\$14,279	\$14,016	\$12,243	\$0	\$0	\$0	-	\$41,440
Health Coverage:	-	-	-	\$8,572	-	\$11,321	-	-	-	-	\$19,893
FICA Tax Withheld:	-	\$930	\$32	\$5,359	\$5,417	\$4,908	-	-	-	-	\$16,646
Health Coverage (Corrected/Amended):	-	-	-	-	\$11,562	-	-	-	-	-	\$11,562
Nonemployee Compensation :	-	-	-	-	-	-	-	-	\$5,449	-	\$5,449
Medicare Withheld:	-	\$217	\$7	\$1,253	\$1,266	\$1,147	-	-	-	-	\$3,890
Interest:	\$0	\$0	\$0	\$0	\$43	\$31	\$13	\$0	\$0	-	\$87
Allocated Tips:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Capital Gains:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Health Coverage (Original only):	-	-	-	-	\$0	-	-	-	-	-	\$0
Dividends:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Gross Distributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
IRA Contributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Mortgage Interest Paid:	\$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

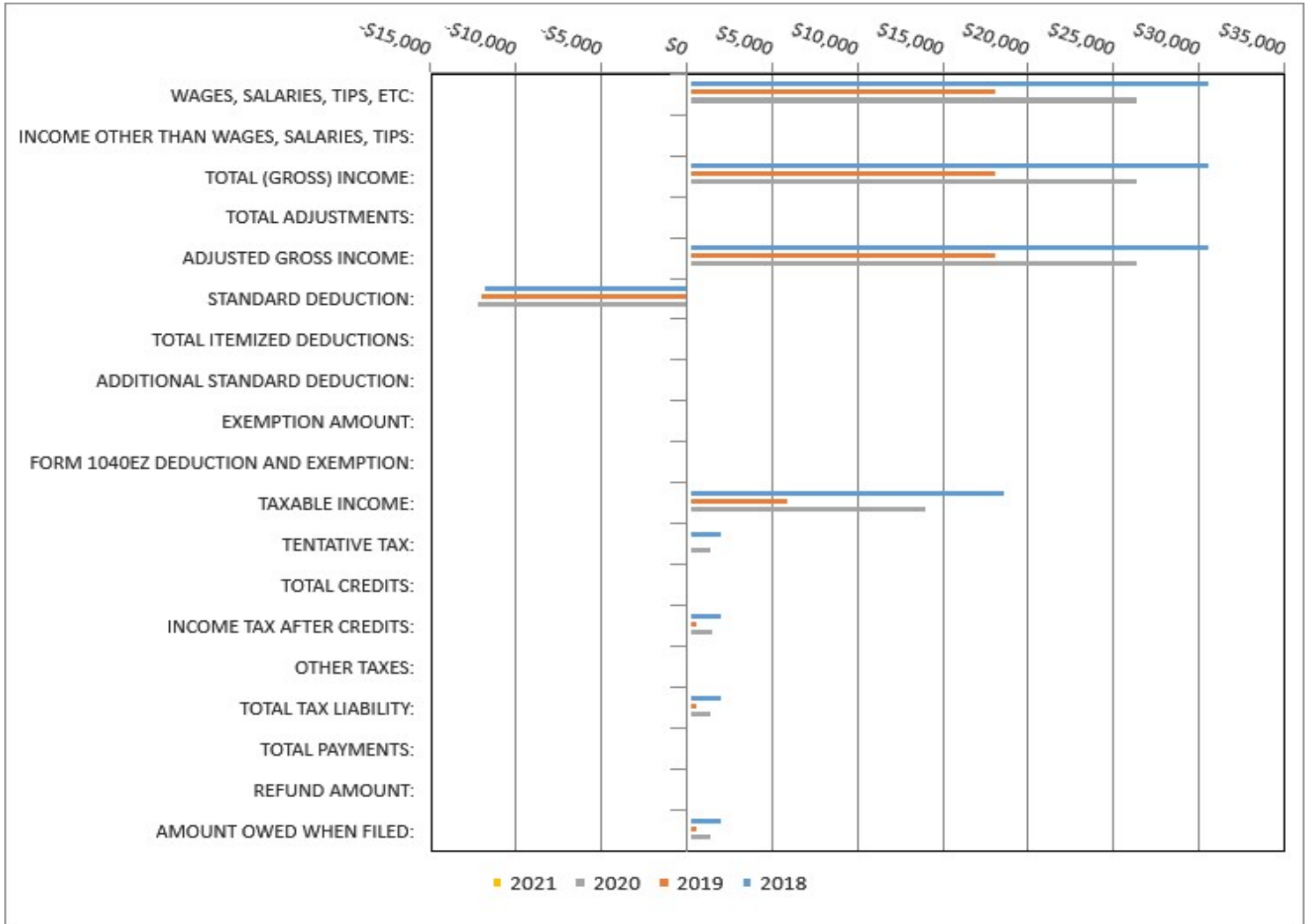
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Totals
Transcript Date:	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	8/26/2022	
W-2	0	1	1	1	2	1	0	0	0	0	6
1098	0	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0
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	0	1	1	1	0	0	0	3
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	1	4	1	0	0	0	3	1	0	0	10
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	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0	0
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

INCOME DOCUMENTS (cont.)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	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	
1097-BTC											
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
<b>TOTAL</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>19</b>



TAX RETURN OVERVIEW



TAX SUMMARY	2018	2019	2020	2021
RETURN TRANSCRIPT DATE	8/26/2022	8/26/2022	8/26/2022	8/26/2022
TAX RETURN FILED:	Original	Original	Original	No
TYPE OF RETURN:	1040	1040	1040	1040
WAGES, SALARIES, TIPS, ETC:	\$30,531	\$18,028	\$26,309	-
INCOME OTHER THAN WAGES, SALARIES, TIPS:	\$14	\$0	\$0	-
TOTAL (GROSS) INCOME:	\$30,545	\$18,028	\$26,309	-
TOTAL ADJUSTMENTS:	\$0	\$0	\$0	-
ADJUSTED GROSS INCOME:	\$30,545	\$18,028	\$26,309	-
STANDARD DEDUCTION:	(\$12,000)	(\$12,200)	(\$12,400)	-
TOTAL ITEMIZED DEDUCTIONS:	-	-	-	-
ADDITIONAL STANDARD DEDUCTION:	\$0	\$0	\$0	-
EXEMPTION AMOUNT:	\$0	\$0	\$0	-
FORM 1040EZ DEDUCTION AND EXEMPTION:	-	-	-	-
TAXABLE INCOME:	\$18,545	\$5,828	\$13,909	-
TENTATIVE TAX:	\$2,033	\$0	\$1,402	-
TOTAL CREDITS:	\$0	\$0	\$0	-
INCOME TAX AFTER CREDITS:	\$2,033	\$583	\$1,474	-
OTHER TAXES:	\$0	\$0	(\$72)	-
TOTAL TAX LIABILITY:	\$2,033	\$583	\$1,402	-
TOTAL PAYMENTS:	\$0	\$0	\$0	-
REFUND AMOUNT:	-	-	-	-
AMOUNT OWED WHEN FILED:	\$2,033	\$583	\$1,402	-

CSED CALCULATIONS AND IA PAYMENTS

Year	Code	Assessment	Date	Original Assessed Amount	Remaining Balance	Estimated Total Tolling Days	Estimated THS Calculated CSED	IRS CSED	CSED Days Variation	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)**
2020													
	150	Tax return filed	10/25/2021	\$1,402.00	\$0.00		10/26/2031	10/25/2031	0-		\$0.00		
	276	Penalty for late payment of tax	10/25/2021	\$6.06	\$0.00		10/26/2031	10/25/2031	0-		\$0.00		
	166	Penalty for filing tax return after the	10/25/2021	\$0.00	\$0.00		10/26/2031	10/25/2031	0-		\$0.00		
	196	Interest charged for late payment	10/25/2021	\$18.68	\$0.00		10/26/2031	10/25/2031	0-		\$0.00		
		2020 Reversed Credits/Other			\$0.00		10/26/2031			0			
		2020 Accrued Penalty			\$0.00		10/26/2031			0			
		2020 Accrued Interest			\$0.00		10/26/2031			0			
		2020 Total IA Payments									\$0.00		
2019													
	276	Penalty for late payment of tax	11/9/2020	\$11.66	\$11.66		11/10/2030	uk		99	\$0.14	\$0.19	\$0.16
	196	Interest charged for late payment	11/9/2020	\$5.62	\$5.62		11/10/2030	uk		99	\$0.07	\$0.09	\$0.08
		2019 Reversed Credits/Other			\$0.00		11/10/2030			99	\$0.00		
		2019 Accrued Penalty			\$64.13		11/10/2030			99	\$0.79	\$1.03	\$0.91
		2019 Accrued Interest			\$38.16		11/10/2030			99	\$0.47	\$0.61	\$0.54
		2019 Total IA Payments									\$8.67		
	150	Tax return filed	11/9/2020	\$583.00	\$583.00		11/10/2030	uk		99	\$7.20	\$9.39	\$8.24
2018													
	150	Tax return filed	12/16/2019	\$2,033.00	\$2,033.00		12/17/2029	12/16/2029	0	89	\$27.40	\$32.75	\$28.74
	276	Penalty for late payment of tax	12/16/2019	\$91.48	\$91.48		12/17/2029	12/16/2029	0	89	\$1.23	\$1.47	\$1.29
	166	Penalty for filing tax return after the	12/16/2019	\$457.42	\$457.42		12/17/2029	12/16/2029	0	89	\$6.16	\$7.37	\$6.47
	196	Interest charged for late payment	12/16/2019	\$90.37	\$90.37		12/17/2029	12/16/2029	0	89	\$1.22	\$1.46	\$1.28
	276	Penalty for late payment of tax	7/27/2020	\$132.15	\$132.15		12/17/2029	uk		89	\$1.78	\$2.13	\$1.87
	196	Interest charged for late payment	7/27/2020	\$78.99	\$78.99		12/17/2029	uk		89	\$1.06	\$1.27	\$1.12
	276	Penalty for late payment of tax	12/20/2021	\$284.62	\$284.62		12/17/2029	uk		89	\$3.84	\$4.59	\$4.02
	196	Interest charged for late payment	12/20/2021	\$123.56	\$123.56		12/17/2029	uk		89	\$1.67	\$1.99	\$1.75
		2018 Reversed Credits/Other			\$0.00		12/17/2029			89	\$0.00		
		2018 Accrued Penalty			\$0.00		12/17/2029			89	\$0.00		
		2018 Accrued Interest			\$94.85		12/17/2029			89	\$1.28	\$1.53	\$1.34
		2018 Total IA Payments									\$45.64		
2017													
	150	Tax return filed	11/26/2018	\$12,933.00	\$0.00	30	12/27/2028	uk		-	\$0.00		
	196	Interest charged for late payment	11/26/2018	\$18.26	\$18.26		12/27/2028	uk		77	\$0.28	\$0.29	\$0.28
		2017 Reversed Credits/Other			\$0.00		12/27/2028			77	\$0.00		
		2017 Accrued Penalty			\$0.00		12/27/2028			77	\$0.00		
		2017 Accrued Interest			\$3.10		12/27/2028			77	\$0.05	\$0.05	\$0.05
		2017 Total IA Payments									\$0.33		
2016													
	150	Tax return filed	7/3/2017	\$15,040.00	\$0.00		7/4/2027	uk		-	\$0.00		
		2016 Reversed Credits/Other			\$0.00		7/4/2027			0			
		2016 Accrued Penalty			\$0.00		7/4/2027			0			
		2016 Accrued Interest			\$0.00		7/4/2027			0			
		2016 Total IA Payments									\$0.00		
2015													
	150	Tax return filed	6/6/2016	\$14,213.00	\$0.00		6/7/2026	uk		-	\$0.00		

CSED CALCULATIONS AND IA PAYMENTS (cont.)

Year	Code	Assessment	Date	Original Assessed Amount	Remaining Balance	Estimated Total Tolling Days	Estimated THS Calculated CSED	IRS CSED	CSED Days Variation	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)**
2015		2015 Reversed Credits/Other			\$0.00		6/7/2026			0			
		2015 Accrued Penalty			\$0.00		6/7/2026			0			
		2015 Accrued Interest			\$0.00		6/7/2026			0			
		2015 Total IA Payments									\$0.00		
2013		2013 Accrued Interest			-\$7.28		8/4/2026			0			
		2013 Total IA Payments									\$0.00		
	150	Tax return filed	7/4/2016	\$388.00	\$0.00	30	8/4/2026	7/4/2026	31 -		\$0.00		
	276	Penalty for late payment of tax	7/4/2016	\$50.35	\$0.00		8/4/2026	7/4/2026	31 -		\$0.00		
	166	Penalty for filing tax return after the	7/4/2016	\$135.00	\$0.00	30	8/4/2026	7/4/2026	31 -		\$0.00		
	196	Interest charged for late payment	7/4/2016	\$35.32	\$0.00		8/4/2026	7/4/2026	31 -		\$0.00		
	276	Penalty for late payment of tax	11/7/2016	\$4.42	\$0.00		8/4/2026	uk	-		\$0.00		
	196	Interest charged for late payment	11/7/2016	\$12.41	\$0.00		8/4/2026	uk	-		\$0.00		
		2013 Reversed Credits/Other			\$0.00		8/4/2026			0			
		2013 Accrued Penalty			\$0.00		8/4/2026			0			
2012		2012 Total IA Payments									\$598.68		
	150	Tax return filed	7/25/2016	\$13,399.00	\$11,870.50	30	8/25/2026	9/9/2028	746	48	\$273.42	\$273.42	\$273.42
	276	Penalty for late payment of tax	7/25/2016	\$2,679.80	\$2,679.80		8/25/2026	9/9/2028	746	48	\$61.73	\$61.73	\$61.73
	176	Penalty for not pre-paying tax	7/25/2016	\$229.53	\$229.53	30	8/25/2026	9/9/2028	746	48	\$5.29	\$5.29	\$5.29
	166	Penalty for filing tax return after the	7/25/2016	\$3,014.77	\$3,014.77	30	8/25/2026	9/9/2028	746	48	\$69.44	\$69.44	\$69.44
	196	Interest charged for late payment	7/25/2016	\$1,703.69	\$1,703.69		8/25/2026	9/9/2028	746	48	\$39.24	\$39.24	\$39.24
	360	Fees and other expenses for collection	7/30/2018	\$20.00	\$20.00		8/25/2026	uk		48	\$0.46	\$0.46	\$0.46
	276	Penalty for late payment of tax	7/29/2019	\$633.10	\$633.10		8/25/2026	uk		48	\$14.58	\$14.58	\$14.58
	196	Interest charged for late payment	7/29/2019	\$2,931.90	\$2,931.90		8/25/2026	uk		48	\$67.53	\$67.53	\$67.53
	196	Interest charged for late payment	7/27/2020	\$1,142.43	\$1,142.43		8/25/2026	uk		48	\$26.31	\$26.31	\$26.31
	196	Interest charged for late payment	12/20/2021	\$1,038.22	\$1,038.22		8/25/2026	uk		48	\$23.91	\$23.91	\$23.91
		2012 Reversed Credits/Other			\$0.00		8/25/2026			48	\$0.00		
		2012 Accrued Penalty			\$0.00		8/25/2026			48	\$0.00		
		2012 Accrued Interest			\$728.02		8/25/2026			48	\$16.77	\$16.77	\$16.77
		2012 Total IA Payments									\$598.68		
2011		2011 Total IA Payments									\$35.53	\$35.53	\$35.53
	150	Tax return filed	11/19/2012	\$11,523.00	\$5,977.58	210	6/18/2023	12/19/2022	181	9	\$678.12	\$678.12	\$678.12
	276	Penalty for late payment of tax	11/19/2012	\$460.92	\$460.92		6/18/2023	12/19/2022	181	9	\$52.29	\$52.29	\$52.29
	176	Penalty for not pre-paying tax	11/19/2012	\$133.67	\$133.67	210	6/18/2023	12/19/2022	181	9	\$15.16	\$15.16	\$15.16
	196	Interest charged for late payment	11/19/2012	\$207.74	\$207.74		6/18/2023	12/19/2022	181	9	\$23.57	\$23.57	\$23.57
	276	Penalty for late payment of tax	12/21/2015	\$2,419.83	\$2,419.83		6/18/2023	uk		9	\$274.51	\$274.51	\$274.51
	196	Interest charged for late payment	12/21/2015	\$1,196.06	\$1,196.06		6/18/2023	uk		9	\$135.69	\$135.69	\$135.69
	196	Interest charged for late payment	7/29/2019	\$2,758.23	\$2,758.23		6/18/2023	uk		9	\$312.90	\$312.90	\$312.90
	196	Interest charged for late payment	7/27/2020	\$925.47	\$925.47		6/18/2023	uk		9	\$104.99	\$104.99	\$104.99
	196	Interest charged for late payment	12/7/2020	\$215.11	\$215.11		6/18/2023	uk		9	\$24.40	\$24.40	\$24.40
	196	Interest charged for late payment	12/20/2021	\$625.93	\$625.93		6/18/2023	uk		9	\$71.01	\$71.01	\$71.01
		2011 Reversed Credits/Other			\$0.00		6/18/2023			9	\$0.00		
		2011 Accrued Penalty			\$0.00		6/18/2023			9	\$0.00		
		2011 Accrued Interest			\$313.22		6/18/2023			9	\$35.53	\$35.53	\$35.53

CSED CALCULATIONS AND IA PAYMENTS (cont.)

Year	Code	Assessment	Date	Original Assessed Amount	Remaining Balance	Estimated Total Tolling Days	Estimated THS Calculated CSED	IRS CSED	CSED Days Variation	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)**
2011		2011 Total IA Payments									\$1,728.17		
2010													
	150	Tax return filed	11/19/2012	\$6,877.00	\$5,932.00	210	6/18/2023	1/4/2025	566	9	\$672.95	\$672.95	\$672.95
	276	Penalty for late payment of tax	11/19/2012	\$593.20	\$593.20		6/18/2023	1/4/2025	566	9	\$67.29	\$67.29	\$67.29
	166	Penalty for filing tax return after the	11/19/2012	\$1,334.70	\$1,334.70	210	6/18/2023	1/4/2025	566	9	\$151.41	\$151.41	\$151.41
	196	Interest charged for late payment	11/19/2012	\$364.54	\$364.54		6/18/2023	1/4/2025	566	9	\$41.35	\$41.35	\$41.35
	360	Fees and other expenses for collection	10/21/2013	\$13.00	\$13.00		6/18/2023	uk		9	\$1.47	\$1.47	\$1.47
	276	Penalty for late payment of tax	12/21/2015	\$889.80	\$889.80		6/18/2023	uk		9	\$100.94	\$100.94	\$100.94
	196	Interest charged for late payment	12/21/2015	\$798.99	\$798.99		6/18/2023	uk		9	\$90.64	\$90.64	\$90.64
	196	Interest charged for late payment	7/29/2019	\$1,717.50	\$1,717.50		6/18/2023	uk		9	\$194.84	\$194.84	\$194.84
	196	Interest charged for late payment	7/27/2020	\$576.27	\$576.27		6/18/2023	uk		9	\$65.37	\$65.37	\$65.37
	196	Interest charged for late payment	12/7/2020	\$133.94	\$133.94		6/18/2023	uk		9	\$15.19	\$15.19	\$15.19
	196	Interest charged for late payment	12/20/2021	\$389.77	\$389.77		6/18/2023	uk		9	\$44.22	\$44.22	\$44.22
		2010 Reversed Credits/Other			\$0.00		6/18/2023			9	\$0.00		
		2010 Accrued Penalty			\$0.00		6/18/2023			9	\$0.00		
		2010 Accrued Interest			\$367.22		6/18/2023			9	\$41.66	\$41.66	\$41.66
		2010 Total IA Payments									\$1,487.33		
2009													
	150	Tax return filed	5/17/2010	\$1,148.00	\$0.00		5/18/2020	uk		-	\$0.00		
		2009 Reversed Credits/Other			\$0.00		5/18/2020			0			
		2009 Accrued Penalty			\$0.00		5/18/2020			0			
		2009 Accrued Interest			\$0.00		5/18/2020			0			
		2009 Total IA Payments									\$0.00		
2008													
	150	Tax return filed	5/25/2009	\$6,320.00	\$0.00	504	10/11/2020	4/13/2020	181	-	\$0.00		
	276	Penalty for late payment of tax	5/25/2009	\$62.12	\$0.00		10/11/2020	4/13/2020	181	-	\$0.00		
	176	Penalty for not pre-paying tax	5/25/2009	\$160.72	\$0.00	504	10/11/2020	4/13/2020	181	-	\$0.00		
	196	Interest charged for late payment	5/25/2009	\$27.76	\$0.00		10/11/2020	4/13/2020	181	-	\$0.00		
	276	Penalty for late payment of tax	12/5/2011	\$1,517.88	\$0.00		10/11/2020	uk		-	\$0.00		
	196	Interest charged for late payment	12/21/2015	\$1,798.66	\$0.00		10/11/2020	uk		-	\$0.00		
	196	Interest charged for late payment	7/29/2019	\$1,426.88	\$0.00		10/11/2020	uk		-	\$0.00		
		2008 Reversed Credits/Other			\$0.00		10/11/2020			0			
		2008 Accrued Penalty			\$0.00		10/11/2020			0			
		2008 Accrued Interest			\$0.00		10/11/2020			0			
		2008 Total IA Payments									\$0.00		
2007													
	150	Tax return filed	11/24/2008	\$463.00	\$0.00	504	4/12/2020	11/29/2021	596	-	\$0.00		
	276	Penalty for late payment of tax	11/24/2008	\$13.88	\$0.00		4/12/2020	11/29/2021	596	-	\$0.00		
	176	Penalty for not pre-paying tax	11/24/2008	\$235.83	\$0.00	504	4/12/2020	11/29/2021	596	-	\$0.00		
	196	Interest charged for late payment	11/24/2008	\$12.38	\$0.00		4/12/2020	11/29/2021	596	-	\$0.00		
	196	Interest charged for late payment	12/1/2008	\$0.00	\$0.00		4/12/2020	uk		-	\$0.00		
	276	Penalty for late payment of tax	12/5/2011	\$0.00	\$0.00		4/12/2020	uk		-	\$0.00		
	276	Penalty for late payment of tax	12/21/2015	\$0.00	\$0.00		4/12/2020	uk		-	\$0.00		
	196	Interest charged for late payment	12/21/2015	\$0.00	\$0.00		4/12/2020	uk		-	\$0.00		

CSED CALCULATIONS AND IA PAYMENTS (cont.)

Year	Code	Assessment	Date	Original Assessed Amount	Remaining Balance	Estimated Total Tolling Days	Estimated THS Calculated CSED	IRS CSED	CSED Days Variation	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)**
2007													
	196	Interest charged for late payment	11/1/2021	\$0.00	\$0.00		4/12/2020	uk		-	\$0.00		
		2007 Reversed Credits/Other			\$0.00		4/12/2020			0			
		2007 Accrued Penalty			\$0.00		4/12/2020			0			
		2007 Accrued Interest			\$0.00		4/12/2020			0			
		2007 Total IA Payments									\$0.00		
2006													
	150	Tax return filed	11/19/2007	\$6,572.00	\$0.00	444	2/7/2019	4/9/2020	427	-	\$0.00		
	276	Penalty for late payment of tax	11/19/2007	\$162.80	\$0.00		2/7/2019	4/9/2020	427	-	\$0.00		
	170	Penalty for not pre-paying tax	11/19/2007	\$311.00	\$0.00	444	2/7/2019	4/9/2020	427	-	\$0.00		
	196	Interest charged for late payment	11/19/2007	\$183.79	\$0.00		2/7/2019	4/9/2020	427	-	\$0.00		
	276	Penalty for late payment of tax	12/5/2011	\$1,465.20	\$0.00		2/7/2019	uk		-	\$0.00		
	196	Interest charged for late payment	12/21/2015	\$2,738.87	\$0.00		2/7/2019	uk		-	\$0.00		
		2006 Reversed Credits/Other			\$0.00		2/7/2019			0			
		2006 Accrued Penalty			\$0.00		2/7/2019			0			
		2006 Accrued Interest			\$0.00		2/7/2019			0			
		2006 Total IA Payments									\$0.00		
2005													
	150	Tax return filed	2/5/2007	\$22,768.93	\$0.00	386	2/27/2018	2/26/2018		0 -	\$0.00		
	276	Penalty for late payment of tax	2/5/2007	\$1,125.75	\$0.00		2/27/2018	2/26/2018		0 -	\$0.00		
	176	Penalty for not pre-paying tax	2/5/2007	\$901.97	\$0.00	386	2/27/2018	2/26/2018		0 -	\$0.00		
	196	Interest charged for late payment	2/5/2007	\$1,458.99	\$0.00		2/27/2018	2/26/2018		0 -	\$0.00		
		2005 Reversed Credits/Other			\$0.00		2/27/2018			0			
		2005 Accrued Penalty			\$0.00		2/27/2018			0			
		2005 Accrued Interest			\$0.00		2/27/2018			0			
		2005 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
2022		No Tolling Events Found						
2021		No Tolling Events Found						
2020		No Tolling Events Found						
2019		No Tolling Events Found						
2018		No Tolling Events Found						
2017		No Tolling Events Found						
2016	971	No longer in installment agreement status	12/31/2018	12/31/2018		0	30	30
2015		No Tolling Events Found						
2014		No Tolling Events Found						
2013		No Tolling Events Found						
2012	971	No longer in installment agreement status	11/7/2016	11/7/2016		0	30	30
	971	Pending installment agreement	6/4/2018					?
2011	971	No longer in installment agreement status	5/6/2019	5/6/2019		0	30	30
	971	Innocent spouse claim received	7/21/2016	10/19/2016		90	60	150
	971	No longer in installment agreement status	4/10/2017	4/10/2017		0	30	30
	971	No longer in installment agreement status	5/6/2019	5/6/2019		0	30	30
2010		No Tolling Events Found						
	971	Innocent spouse claim received	7/21/2016	10/19/2016		90	60	150
	971	No longer in installment agreement status	4/10/2017	4/10/2017		0	30	30
	971	Pending installment agreement	6/4/2018					?
	971	No longer in installment agreement status	5/6/2019	5/6/2019		0	30	30
2009		No Tolling Events Found						
2008		No Tolling Events Found						
	520	Bankruptcy or other legal action filed	4/22/2010	8/10/2010	521	110	184	294
	971	Innocent spouse claim received	7/21/2016	10/19/2016		90	60	150
	971	No longer in installment agreement status	4/10/2017	4/10/2017		0	30	30

? = 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.

CSED TOLLING CALCULATIONS (cont.)

Year	Code	Explanation of Transaction	Start Date	End Date	End Code	Tolling Days	Additional Tolling Days	Total Days
2008								
	971	Pending installment agreement	6/4/2018					?
	971	No longer in installment agreement status	5/6/2019	5/6/2019		0	30	30
2007								
	971	No longer in installment agreement status	4/13/2009	4/13/2009		0	30	30
	520	Bankruptcy or other legal action filed	4/22/2010	8/10/2010	521	110	184	294
	971	Innocent spouse claim received	7/21/2016	10/19/2016		90	60	150
	971	Pending installment agreement	6/4/2018					?
	971	No longer in installment agreement status	1/6/2020	1/6/2020		0	30	30
2006								
	971	Pending installment agreement	11/16/2007	11/16/2007	972			reversed
	520	Bankruptcy or other legal action filed	4/22/2010	8/10/2010	521	110	184	294
	971	Innocent spouse claim received	7/21/2016	10/19/2016		90	60	150
	971	Pending installment agreement	6/4/2018	6/4/2018	972			reversed
	971	No longer in installment agreement status	7/20/2020	7/20/2020		0	30	30
2005								
	971	Pending installment agreement	3/21/2007	5/22/2007	971	62	0	62
	971	Pending installment agreement	11/16/2007	11/16/2007	972			reversed
	971	No longer in installment agreement status	1/21/2008	1/21/2008		0	30	30
	520	Bankruptcy or other legal action filed	4/22/2010	8/10/2010	521	110	184	294

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IRS NOTICES

Tax Year	Notice Number	Notice Issued	Date
2021			
		Notice issued NOTICE1444	11/6/2021
2020			
		Notice issued NOTICE1444	8/17/2020
	CP 0014	Notice issued	10/25/2021
	CP 0049	Notice issued	12/6/2021
	CP 0021	Notice issued	9/12/2022
	CP 0049	Notice issued	9/12/2022
2019			
	CP 0014	Notice issued	11/9/2020
2018			
	CP 0014	Notice issued	12/16/2019
	CP 071C	Notice issued	7/27/2020
	CP 071A	Notice issued	12/20/2021
2017			
	CP 0014	Notice issued	11/26/2018
2015			
	CP 0049	Notice issued	6/6/2016
2013			
	CP 0059	Notice issued	11/16/2015
	CP 0011	Notice issued	7/4/2016
2012			
	CP 0014	Notice issued	7/25/2016
		Issued notice of lien filing and right to Collection Due Process hearing	7/3/2018
	CP 071C	Notice issued	7/29/2019
	CP 071C	Notice issued	7/27/2020
	CP 071A	Notice issued	12/20/2021
2011			
	CP 0014	Notice issued	11/19/2012
		Issued notice of lien filing and right to Collection Due Process hearing	10/1/2013
	CP 071A	Notice issued	12/21/2015
	CP 071C	Notice issued	7/29/2019
	CP 071C	Notice issued	7/27/2020
	CP 071A	Notice issued	12/7/2020
	CP 071A	Notice issued	12/20/2021
2010			
	CP 0059	Notice issued	5/28/2012
	CP 0014	Notice issued	11/19/2012
		Issued notice of lien filing and right to Collection Due Process hearing	10/1/2013
	CP 071A	Notice issued	12/21/2015
	CP 071C	Notice issued	7/29/2019
	CP 071C	Notice issued	7/27/2020
	CP 071A	Notice issued	12/7/2020
	CP 071A	Notice issued	12/20/2021



IRS NOTICES (cont.)

Tax Year	Notice Number	Notice Issued	Date
2009			
	CP 0016	Notice issued	5/17/2010
2008			
	CP 0011	Notice issued	5/25/2009
		Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009
		Collection due process Notice of Intent to Levy -- issued	11/27/2009
	CP 071A	Notice issued	12/5/2011
	CP 071A	Notice issued	12/21/2015
	CP 0049	Notice issued	5/1/2017
	CP 0049	Notice issued	5/22/2017
	CP 0049	Notice issued	8/7/2017
	CP 0049	Notice issued	8/21/2017
	CP 0049	Notice issued	11/6/2017
	CP 0049	Notice issued	11/27/2017
	CP 0049	Notice issued	12/11/2017
	CP 0049	Notice issued	12/18/2017
	CP 0049	Notice issued	8/20/2018
	CP 071C	Notice issued	7/29/2019
2007			
	CP 0014	Notice issued	11/24/2008
	CP 0022	Notice issued	12/1/2008
		Review of unreported income	6/21/2009
		Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009
	CP 071A	Notice issued	12/5/2011
	CP 071A	Notice issued	12/21/2015
	CP 0039	Notice issued	8/2/2021
	CP 0096	Notice issued	8/9/2021
	CP 0021	Notice issued	11/1/2021
	CP 0096	Notice issued	11/29/2021
	CP 0049	Notice issued	5/2/2022
	CP 0049	Notice issued	5/9/2022
2006			
		Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009
	CP 071A	Notice issued	12/5/2011
	CP 071A	Notice issued	12/21/2015
2005			
		Collection due process Notice of Intent to Levy -- issued	5/11/2007
		Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009

## IRS NOTICE DEFINITIONS

Notice Number	IRS Notice Definitions
CP11	We made changes to your return because we believe there's a miscalculation. You owe money on your taxes as a result of these changes.
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.
CP16	We sent you this notice to tell you about changes we made to your return that affect your refund. We made these changes because we believe there was a miscalculation. Our records show you owe other tax debts and we applied all or part of your refund to them.
CP21	You received a CP21 Notice because we made the change(s) you requested to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of the change(s).
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).
CP39	We used a refund from your spouse or former spouse to pay your past due tax debt. You may still owe money.
CP49	If you received an IRS CP49 Notice, the IRS used all or part of your refund to pay a tax debt.
CP59	If you received an IRS CP59 Notice, the IRS has no record of you filing your prior personal tax return(s).

IRS ACCOUNT SUMMARY

Tax Year	Code	Explanation of Transaction	Date	Amount
2022				
		No tax return filed		
	960	Appointed representative	7/15/2022	\$0
2021				
		No tax return filed		
	290	Additional tax assessed 00-00-0000	3/29/2021	\$0
	660	Estimated tax payment	9/15/2021	(\$2,000)
	846	Refund issued	10/22/2021	\$1,400
	290	Additional tax assessed 00-00-0000	11/1/2021	\$0
	766	Tax relief credit	11/1/2021	(\$1,400)
	971	Notice issued NOTICE1444	11/6/2021	\$0
	660	Estimated tax payment	12/6/2021	(\$2,000)
	460	Extension of time to file tax return ext. Date 10-15-2022	4/12/2022	\$0
	960	Appointed representative	7/15/2022	\$0
2020				
	846	Refund issued	8/5/2020	\$1,200
	290	Additional tax assessed 00-00-0000	8/17/2020	\$0
	766	Tax relief credit	8/17/2020	(\$1,200)
	898	Refund applied to non-IRS debt: \$1,200.00	8/17/2020	\$0
	971	Notice issued NOTICE1444	8/17/2020	\$0
	290	Additional tax assessed 00-00-0000	1/18/2021	\$0
	150	Tax return filed	10/25/2021	\$1,402
	166	Penalty for filing tax return after the due date 10-25-2031	10/25/2021	\$63
	196	Interest charged for late payment	10/25/2021	\$20
	276	Penalty for late payment of tax	10/25/2021	\$6
	971	Notice issued CP 0014	10/25/2021	\$0
	670	Payment	11/17/2021	(\$1,493)
	826	Credit transferred out to 1040 201112	11/17/2021	\$3
	826	Credit transferred out to 1040 201112	11/17/2021	\$64
	971	Notice issued CP 0049	12/6/2021	\$0
	960	Appointed representative	7/15/2022	\$0
	167	Reduced or removed penalty for filing tax return after the due date	9/12/2022	(\$63)
	197	Reduced or removed interest charged for late payment	9/12/2022	(\$1)
	971	Notice issued CP 0021	9/12/2022	\$0
	971	Notice issued CP 0049	9/12/2022	\$0
2019				
	530	Balance due account currently not collectible - due to hardship	10/27/2020	\$0
	150	Tax return filed	11/9/2020	\$583
	196	Interest charged for late payment	11/9/2020	\$6
	276	Penalty for late payment of tax	11/9/2020	\$12
	971	Notice issued CP 0014	11/9/2020	\$0
	960	Appointed representative	7/15/2022	\$0
2018				
	150	Tax return filed	12/16/2019	\$2,033
	166	Penalty for filing tax return after the due date 12-16-2029	12/16/2019	\$457
	196	Interest charged for late payment	12/16/2019	\$90
	276	Penalty for late payment of tax	12/16/2019	\$91
	971	Notice issued CP 0014	12/16/2019	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	196	Interest charged for late payment	7/27/2020	\$79

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2018				
	276	Penalty for late payment of tax	7/27/2020	\$132
	971	Notice issued CP 071C	7/27/2020	\$0
	196	Interest charged for late payment	12/20/2021	\$124
	276	Penalty for late payment of tax	12/20/2021	\$285
	971	Notice issued CP 071A	12/20/2021	\$0
	960	Appointed representative	7/15/2022	\$0
2017				
	460	Extension of time to file tax return ext. Date 10-15-2018	4/15/2018	\$0
	806	W-2 or 1099 withholding	4/15/2018	(\$12,244)
	610	Payment with return	10/22/2018	(\$689)
	150	Tax return filed	11/26/2018	\$12,933
	196	Interest charged for late payment	11/26/2018	\$18
	971	Notice issued CP 0014	11/26/2018	\$0
	971	Installment agreement established	12/8/2018	\$0
	971	No longer in installment agreement status	12/31/2018	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	960	Appointed representative	7/15/2022	\$0
2016				
	806	W-2 or 1099 withholding	4/15/2017	(\$14,016)
	610	Payment with return	4/18/2017	(\$1,024)
	150	Tax return filed	7/3/2017	\$15,040
2015				
	806	W-2 or 1099 withholding	4/15/2016	(\$14,279)
	826	Credit transferred out to 1040 200612	4/15/2016	\$66
	150	Tax return filed	6/6/2016	\$14,213
	971	Notice issued CP 0049	6/6/2016	\$0
2014				
	460	Extension of time to file tax return ext. Date 10-15-2015	4/15/2015	\$0
	599	Tax return secured	12/21/2015	\$0
	150	Tax return filed	2/15/2016	\$0
2013				
	460	Extension of time to file tax return ext. Date 10-15-2014	4/15/2014	\$0
	474	Established non-filing of tax return	10/23/2015	\$0
	971	Notice issued CP 0059	11/16/2015	\$0
	599	Tax return secured	12/21/2015	\$0
	150	Tax return filed	7/4/2016	\$388
	166	Penalty for filing tax return after the due date 07-04-2026	7/4/2016	\$135
	196	Interest charged for late payment	7/4/2016	\$35
	276	Penalty for late payment of tax	7/4/2016	\$50
	971	Notice issued CP 0011	7/4/2016	\$0
	971	Installment agreement established	7/12/2016	\$0
	670	Payment	8/22/2016	(\$70)
	670	Payment	8/29/2016	(\$70)
	670	Payment	9/6/2016	(\$70)
	670	Payment	9/12/2016	(\$70)
	670	Payment	9/20/2016	(\$70)
	670	Payment	9/26/2016	(\$70)
	670	Payment	10/3/2016	(\$70)
	670	Payment	10/11/2016	(\$70)
	670	Payment	10/17/2016	(\$70)

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2013				
	196	Interest charged for late payment	11/7/2016	\$12
	276	Penalty for late payment of tax	11/7/2016	\$4
	971	No longer in installment agreement status	11/7/2016	\$0
2012				
	460	Extension of time to file tax return ext. Date 10-15-2013	4/15/2013	\$0
	599	Tax return secured	12/21/2015	\$0
	971	Installment agreement established	7/12/2016	\$0
	150	Tax return filed	7/25/2016	\$13,399
	166	Penalty for filing tax return after the due date 09-09-2028	7/25/2016	\$3,015
	176	Penalty for not pre-paying tax 09-09-2028	7/25/2016	\$230
	196	Interest charged for late payment	7/25/2016	\$1,704
	276	Penalty for late payment of tax	7/25/2016	\$2,680
	971	Notice issued CP 0014	7/25/2016	\$0
	670	Payment	10/24/2016	(\$70)
	670	Payment	10/31/2016	(\$70)
	670	Payment	11/14/2016	(\$70)
	670	Payment	11/14/2016	(\$70)
	670	Payment	11/21/2016	(\$70)
	670	Payment	11/28/2016	(\$70)
	670	Payment	12/6/2016	(\$70)
	670	Payment	12/12/2016	(\$70)
	670	Payment	12/19/2016	(\$70)
	670	Payment	12/27/2016	(\$70)
	670	Payment	1/3/2017	(\$70)
	670	Payment	1/9/2017	(\$70)
	670	Payment	1/23/2017	(\$70)
	670	Payment	1/23/2017	(\$70)
	670	Payment	1/30/2017	(\$70)
	670	Payment	2/6/2017	(\$70)
	670	Payment	2/14/2017	(\$70)
	670	Payment	2/21/2017	(\$70)
	670	Payment	2/27/2017	(\$70)
	670	Payment	3/6/2017	(\$70)
	670	Payment	3/13/2017	(\$70)
	670	Payment	3/20/2017	(\$69)
	672	Removed payment CIVIL PENALTY 201801	3/20/2017	\$1
	673	Payment	3/20/2017	(\$1)
	672	Removed payment CIVIL PENALTY 201801	3/27/2017	\$70
	673	Payment	3/27/2017	(\$70)
	971	Pending installment agreement	6/4/2018	\$0
	582	Lien placed on assets due to balance owed	6/29/2018	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/3/2018	\$0
	360	Fees and other expenses for collection	7/30/2018	\$20
	971	No longer in installment agreement status	5/6/2019	\$0
	196	Interest charged for late payment	7/29/2019	\$2,932
	276	Penalty for late payment of tax	7/29/2019	\$633
	971	Notice issued CP 071C	7/29/2019	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	972	Removed installment agreement	7/20/2020	\$0
	196	Interest charged for late payment	7/27/2020	\$1,142

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2012				
	971	Notice issued CP 071C	7/27/2020	\$0
	196	Interest charged for late payment	12/20/2021	\$1,038
	971	Notice issued CP 071A	12/20/2021	\$0
	960	Appointed representative	7/15/2022	\$0
2011				
	460	Extension of time to file tax return ext. Date 10-15-2012	4/15/2012	\$0
	960	Appointed representative	5/9/2012	\$0
	150	Tax return filed	11/19/2012	\$11,523
	176	Penalty for not pre-paying tax 12-19-2022	11/19/2012	\$134
	196	Interest charged for late payment	11/19/2012	\$208
	276	Penalty for late payment of tax	11/19/2012	\$461
	971	Notice issued CP 0014	11/19/2012	\$0
	971	Tax period blocked from automated levy program	6/17/2013	\$0
	530	Balance due account currently not collectible - due to hardship	9/17/2013	\$0
	582	Lien placed on assets due to balance owed	9/27/2013	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	10/1/2013	\$0
	196	Interest charged for late payment	12/21/2015	\$1,196
	276	Penalty for late payment of tax	12/21/2015	\$2,420
	971	Notice issued CP 071A	12/21/2015	\$0
	537	Account currently considered collectable	6/6/2016	\$0
	971	Installment agreement established	7/12/2016	\$0
	971	Innocent spouse claim received	7/21/2016	\$0
	400	Transfer account out	3/27/2017	(\$15,941)
	402	Transfer account in	3/27/2017	\$15,941
	604	Write-off of balance due	4/10/2017	(\$15,941)
	971	Balance transferred to split liability account	4/10/2017	\$0
	971	No longer in installment agreement status	4/10/2017	\$0
	971	Installment agreement established	5/11/2017	\$0
	961	Removed appointed representative	1/22/2018	\$0
	961	Removed appointed representative	5/1/2019	\$0
	971	No longer in installment agreement status	5/6/2019	\$0
	196	Interest charged for late payment	7/29/2019	\$2,758
	971	Notice issued CP 071C	7/29/2019	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	196	Interest charged for late payment	7/27/2020	\$925
	971	Notice issued CP 071C	7/27/2020	\$0
	196	Interest charged for late payment	12/7/2020	\$215
	971	Notice issued CP 071A	12/7/2020	\$0
	706	Credit transferred in from 1040 200712	4/15/2021	(\$4,704)
	706	Credit transferred in from 1040 200712	4/15/2021	(\$775)
	706	Credit transferred in from 1040 202012	11/17/2021	(\$64)
	706	Credit transferred in from 1040 202012	11/17/2021	(\$3)
	196	Interest charged for late payment	12/20/2021	\$626
	971	Notice issued CP 071A	12/20/2021	\$0
	960	Appointed representative	7/15/2022	\$0
2010				
	460	Extension of time to file tax return ext. Date 10-15-2011	4/15/2011	\$0
	766	Credit to your account	4/15/2011	(\$800)
	806	W-2 or 1099 withholding	4/15/2011	(\$145)
	140	Inquiry for non-filing of tax return	5/8/2012	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2010				
	960	Appointed representative	5/9/2012	\$0
	971	Notice issued CP 0059	5/28/2012	\$0
	150	Tax return filed	11/19/2012	\$6,877
	166	Penalty for filing tax return after the due date 01-04-2025	11/19/2012	\$1,335
	196	Interest charged for late payment	11/19/2012	\$365
	276	Penalty for late payment of tax	11/19/2012	\$593
	971	Notice issued CP 0014	11/19/2012	\$0
	971	Tax period blocked from automated levy program	6/17/2013	\$0
	530	Balance due account currently not collectible - due to hardship	9/17/2013	\$0
	582	Lien placed on assets due to balance owed	9/27/2013	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	10/1/2013	\$0
	360	Fees and other expenses for collection	10/21/2013	\$13
	196	Interest charged for late payment	12/21/2015	\$799
	276	Penalty for late payment of tax	12/21/2015	\$890
	971	Notice issued CP 071A	12/21/2015	\$0
	537	Account currently considered collectable	6/6/2016	\$0
	971	Installment agreement established	7/12/2016	\$0
	971	Innocent spouse claim received	7/21/2016	\$0
	400	Transfer account out	3/27/2017	(\$9,926)
	402	Transfer account in	3/27/2017	\$9,926
	604	Write-off of balance due	4/10/2017	(\$9,926)
	971	Balance transferred to split liability account	4/10/2017	\$0
	971	No longer in installment agreement status	4/10/2017	\$0
	971	Installment agreement established	5/11/2017	\$0
	961	Removed appointed representative	1/22/2018	\$0
	971	Pending installment agreement	6/4/2018	\$0
	961	Removed appointed representative	5/1/2019	\$0
	971	No longer in installment agreement status	5/6/2019	\$0
	196	Interest charged for late payment	7/29/2019	\$1,718
	971	Notice issued CP 071C	7/29/2019	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	972	Removed installment agreement	7/20/2020	\$0
	196	Interest charged for late payment	7/27/2020	\$576
	971	Notice issued CP 071C	7/27/2020	\$0
	196	Interest charged for late payment	12/7/2020	\$134
	971	Notice issued CP 071A	12/7/2020	\$0
	196	Interest charged for late payment	12/20/2021	\$390
	971	Notice issued CP 071A	12/20/2021	\$0
	960	Appointed representative	7/15/2022	\$0
2009				
	766	Credit to your account	4/15/2010	(\$800)
	768	Earned income credit	4/15/2010	(\$3,043)
	826	Credit transferred out to 1040 200312	4/15/2010	\$2,695
	150	Tax return filed	5/17/2010	\$1,148
	971	Notice issued CP 0016	5/17/2010	\$0
	960	Appointed representative	5/9/2012	\$0
	961	Removed appointed representative	5/1/2019	\$0
	960	Appointed representative	7/15/2022	\$0
2008				
	150	Tax return filed	5/25/2009	\$6,320

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2008				
	176	Penalty for not pre-paying tax 04-13-2020	5/25/2009	\$161
	196	Interest charged for late payment	5/25/2009	\$28
	276	Penalty for late payment of tax	5/25/2009	\$62
	971	Notice issued CP 0011	5/25/2009	\$0
	582	Lien placed on assets due to balance owed	7/31/2009	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009	\$0
	971	Tax period blocked from automated levy program	8/31/2009	\$0
	971	Collection due process Notice of Intent to Levy -- issued	11/27/2009	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	11/30/2009	\$0
	530	Balance due account currently not collectible - due to hardship	4/21/2010	\$0
	520	Bankruptcy or other legal action filed	4/22/2010	\$0
	521	Removed bankruptcy or other legal action	8/10/2010	\$0
	276	Penalty for late payment of tax	12/5/2011	\$1,518
	971	Notice issued CP 071A	12/5/2011	\$0
	960	Appointed representative	5/9/2012	\$0
	537	Account currently considered collectable	11/19/2012	\$0
	971	Tax period blocked from automated levy program	4/1/2013	\$0
	530	Balance due account currently not collectible - due to hardship	9/17/2013	\$0
	196	Interest charged for late payment	12/21/2015	\$1,799
	971	Notice issued CP 071A	12/21/2015	\$0
	537	Account currently considered collectable	6/6/2016	\$0
	971	Installment agreement established	7/12/2016	\$0
	971	Innocent spouse claim received	7/21/2016	\$0
	400	Transfer account out	3/27/2017	(\$9,887)
	402	Transfer account in	3/27/2017	\$9,887
	670	Payment Levy	4/3/2017	(\$70)
	604	Write-off of balance due	4/10/2017	(\$9,887)
	706	Credit transferred in from 1040 200812	4/10/2017	(\$70)
	971	Balance transferred to split liability account	4/10/2017	\$0
	971	No longer in installment agreement status	4/10/2017	\$0
	670	Payment Levy	4/17/2017	(\$70)
	706	Credit transferred in from 1040 200812	4/24/2017	(\$70)
	670	Payment	5/1/2017	(\$70)
	971	Notice issued CP 0049	5/1/2017	\$0
	670	Payment	5/9/2017	(\$70)
	971	Installment agreement established	5/11/2017	\$0
	670	Payment Levy	5/16/2017	(\$70)
	971	Notice issued CP 0049	5/22/2017	\$0
	670	Payment	5/23/2017	(\$70)
	670	Payment	5/30/2017	(\$70)
	670	Payment	6/5/2017	(\$70)
	670	Payment	6/13/2017	(\$70)
	670	Payment	6/20/2017	(\$70)
	670	Payment	7/3/2017	(\$70)
	670	Payment	7/3/2017	(\$70)
	670	Payment	7/11/2017	(\$70)
	706	Credit transferred in from 1040 200812	7/17/2017	(\$70)
	670	Payment	7/24/2017	(\$70)
	706	Credit transferred in from 1040 200812	7/31/2017	(\$70)
	971	Notice issued CP 0049	8/7/2017	\$0



IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2008				
	670	Payment	8/11/2017	(\$70)
	670	Payment	8/16/2017	(\$70)
	971	Notice issued CP 0049	8/21/2017	\$0
	670	Payment	8/23/2017	(\$70)
	670	Payment	8/29/2017	(\$70)
	670	Payment	9/5/2017	(\$70)
	670	Payment	9/18/2017	(\$70)
	670	Payment	9/22/2017	(\$70)
	670	Payment	9/25/2017	(\$70)
	670	Payment	10/2/2017	(\$70)
	706	Credit transferred in from 1040 200812	10/10/2017	(\$70)
	670	Payment	10/16/2017	(\$70)
	670	Payment	10/23/2017	(\$70)
	670	Payment	10/30/2017	(\$70)
	706	Credit transferred in from 1040 200812	11/6/2017	(\$70)
	971	Notice issued CP 0049	11/6/2017	\$0
	706	Credit transferred in from 1040 200812	11/20/2017	(\$70)
	706	Credit transferred in from 1040 200812	11/27/2017	(\$70)
	971	Notice issued CP 0049	11/27/2017	\$0
	670	Payment	11/29/2017	(\$70)
	670	Payment	12/4/2017	(\$70)
	971	Notice issued CP 0049	12/11/2017	\$0
	670	Payment	12/12/2017	(\$70)
	670	Payment	12/18/2017	(\$70)
	971	Notice issued CP 0049	12/18/2017	\$0
	961	Removed appointed representative	1/22/2018	\$0
	971	Pending installment agreement	6/4/2018	\$0
	706	Credit transferred in from 1040 200812	7/30/2018	(\$270)
	971	Notice issued CP 0049	8/20/2018	\$0
	961	Removed appointed representative	5/1/2019	\$0
	971	No longer in installment agreement status	5/6/2019	\$0
	196	Interest charged for late payment	7/29/2019	\$1,427
	971	Notice issued CP 071C	7/29/2019	\$0
	608	Write-off of balance due	4/20/2020	(\$8,403)
	583	Removed lien	4/29/2022	\$0
	960	Appointed representative	7/15/2022	\$0
2007				
	460	Extension of time to file tax return ext. Date 10-15-2008	4/15/2008	\$0
	150	Tax return filed	11/24/2008	\$8,860
	176	Penalty for not pre-paying tax 11-29-2021	11/24/2008	\$236
	196	Interest charged for late payment	11/24/2008	\$221
	276	Penalty for late payment of tax	11/24/2008	\$266
	291	Reduced or removed prior tax assessed	11/24/2008	(\$8,397)
	971	Notice issued CP 0014	11/24/2008	\$0
	196	Interest charged for late payment	12/1/2008	\$11
	290	Additional tax assessed 00-00-0000	12/1/2008	\$0
	766	Credit to your account	12/1/2008	(\$300)
	766	Tax relief credit	12/1/2008	(\$1,200)
	971	Notice issued CP 0022	12/1/2008	\$0
	971	Installment agreement established	12/20/2008	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2007				
	971	No longer in installment agreement status	4/13/2009	\$0
	971	Tax period blocked from automated levy program	4/27/2009	\$0
	922	Review of unreported income	6/21/2009	\$0
	530	Balance due account currently not collectible - due to hardship	7/21/2009	\$0
	582	Lien placed on assets due to balance owed	7/31/2009	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009	\$0
	520	Bankruptcy or other legal action filed	4/22/2010	\$0
	521	Removed bankruptcy or other legal action	8/10/2010	\$0
	276	Penalty for late payment of tax	12/5/2011	\$1,159
	971	Notice issued CP 071A	12/5/2011	\$0
	960	Appointed representative	5/9/2012	\$0
	537	Account currently considered collectable	11/19/2012	\$0
	971	Tax period blocked from automated levy program	4/1/2013	\$0
	530	Balance due account currently not collectible - due to hardship	9/17/2013	\$0
	196	Interest charged for late payment	12/21/2015	\$2,361
	276	Penalty for late payment of tax	12/21/2015	\$460
	971	Notice issued CP 071A	12/21/2015	\$0
	277	Reduced or removed penalty for late payment of tax	2/15/2016	(\$9)
	537	Account currently considered collectable	6/6/2016	\$0
	971	Installment agreement established	7/12/2016	\$0
	971	Innocent spouse claim received	7/21/2016	\$0
	971	Tax court petition	7/21/2016	\$0
	971	Pending installment agreement	6/4/2018	\$0
	961	Removed appointed representative	5/1/2019	\$0
	971	No longer in installment agreement status	1/6/2020	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	972	Removed installment agreement	7/20/2020	\$0
	706	Credit transferred in from 1040 202012	4/15/2021	(\$4,704)
	826	Credit transferred out to 1040 201112	4/15/2021	\$775
	826	Credit transferred out to 1040 201112	4/15/2021	\$4,704
	971	Notice issued CP 0039	8/2/2021	\$0
	400	Transfer account out	8/9/2021	(\$7,361)
	402	Transfer account in	8/9/2021	\$7,361
	971	Notice issued CP 0096	8/9/2021	\$0
	196	Interest charged for late payment	11/1/2021	\$3,281
	290	Additional tax assessed 00-00-0000	11/1/2021	\$0
	971	Notice issued CP 0021	11/1/2021	\$0
	400	Transfer account out	11/29/2021	(\$10,642)
	402	Transfer account in	11/29/2021	\$10,642
	971	Notice issued CP 0096	11/29/2021	\$0
	583	Removed lien	4/29/2022	\$0
	197	Reduced or removed interest charged for late payment	5/2/2022	(\$5,862)
	277	Reduced or removed penalty for late payment of tax	5/2/2022	(\$1,862)
	971	Notice issued CP 0049	5/2/2022	\$0
	971	Notice issued CP 0049	5/9/2022	\$0
	290	Additional tax assessed 00-00-0000	5/23/2022	\$0
	960	Appointed representative	7/15/2022	\$0
2006				
	766	Credit to your account	4/15/2007	(\$51)
	776	Interest credited to your account	4/15/2007	(\$9)

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2006				
	460	Extension of time to file tax return ext. Date 10-15-2007	4/15/2007	\$0
	971	Pending installment agreement	11/16/2007	\$0
	972	Removed installment agreement	11/16/2007	\$0
	150	Tax return filed	11/19/2007	\$6,572
	170	Penalty for not pre-paying tax 04-09-2020	11/19/2007	\$311
	196	Interest charged for late payment	11/19/2007	\$184
	276	Penalty for late payment of tax	11/19/2007	\$163
	971	Tax period blocked from automated levy program	4/27/2009	\$0
	530	Balance due account currently not collectible - due to hardship	7/21/2009	\$0
	582	Lien placed on assets due to balance owed	7/31/2009	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009	\$0
	520	Bankruptcy or other legal action filed	4/22/2010	\$0
	521	Removed bankruptcy or other legal action	8/10/2010	\$0
	276	Penalty for late payment of tax	12/5/2011	\$1,465
	971	Notice issued CP 071A	12/5/2011	\$0
	960	Appointed representative	5/9/2012	\$0
	537	Account currently considered collectable	11/19/2012	\$0
	971	Tax period blocked from automated levy program	4/1/2013	\$0
	530	Balance due account currently not collectible - due to hardship	9/17/2013	\$0
	196	Interest charged for late payment	12/21/2015	\$2,739
	971	Notice issued CP 071A	12/21/2015	\$0
	971	Tax court petition	1/21/2016	\$0
	706	Credit transferred in from 1040 201512	4/15/2016	(\$66)
	537	Account currently considered collectable	6/6/2016	\$0
	971	Installment agreement established	7/12/2016	\$0
	971	Innocent spouse claim received	7/21/2016	\$0
	672	Removed payment CIVIL PENALTY 201601	8/12/2016	\$51
	672	Removed payment CIVIL PENALTY 201801	8/12/2016	\$19
	673	Payment	8/12/2016	(\$51)
	673	Payment	8/12/2016	(\$19)
	672	Removed payment CIVIL PENALTY 201601	8/15/2016	\$70
	673	Payment	8/15/2016	(\$70)
	971	Pending installment agreement	6/4/2018	\$0
	972	Removed installment agreement	6/4/2018	\$0
	670	Payment	10/26/2018	(\$270)
	961	Removed appointed representative	5/1/2019	\$0
	530	Balance due account currently not collectible - due to hardship	7/20/2020	\$0
	971	No longer in installment agreement status	7/20/2020	\$0
	608	Write-off of balance due	2/15/2021	(\$11,038)
	583	Removed lien	4/29/2022	\$0
	290	Additional tax assessed 00-00-0000	5/23/2022	\$0
	960	Appointed representative	7/15/2022	\$0
2005				
	460	Extension of time to file tax return ext. Date 10-15-2006	4/15/2006	\$0
	806	W-2 or 1099 withholding	4/15/2006	(\$254)
	150	Tax return filed	2/5/2007	\$22,769
	176	Penalty for not pre-paying tax 02-26-2018	2/5/2007	\$902
	196	Interest charged for late payment	2/5/2007	\$1,459
	276	Penalty for late payment of tax	2/5/2007	\$1,126
	971	Pending installment agreement	3/21/2007	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2005				
	971	Tax period blocked from automated levy program	4/30/2007	\$0
	971	Collection due process Notice of Intent to Levy -- issued	5/11/2007	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	5/22/2007	\$0
	971	Installment agreement established	5/22/2007	\$0
	971	Collection due process Notice of Intent to Levy -- refused or unclaimed	6/20/2007	\$0
	971	Pending installment agreement	11/16/2007	\$0
	972	Removed installment agreement	11/16/2007	\$0
	971	No longer in installment agreement status	1/21/2008	\$0
	971	Amended tax return or claim forwarded for processing	5/30/2008	\$0
	977	Amended return filed	5/30/2008	\$0
	977	Amended return filed	9/24/2008	\$0
	290	Additional tax assessed 00-00-0000	9/29/2008	\$0
	420	Examination of tax return	12/24/2008	\$0
	582	Lien placed on assets due to balance owed	7/31/2009	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	8/4/2009	\$0
	560	IRS can assess tax until 12-31-2011	10/13/2009	\$0
	530	Balance due account currently not collectible - due to hardship	4/21/2010	\$0
	520	Bankruptcy or other legal action filed	4/22/2010	\$0
	300	Additional tax assessed by examination 00-00-0000	4/26/2010	\$0
	421	Closed examination of tax return	4/26/2010	\$0
	521	Removed bankruptcy or other legal action	8/10/2010	\$0
	971	Full bankruptcy discharge	8/10/2010	\$0
	604	Write-off of balance due	4/11/2011	(\$26,002)
	960	Appointed representative	5/9/2012	\$0
	961	Removed appointed representative	5/1/2019	\$0
	583	Removed lien	4/29/2022	\$0
	960	Appointed representative	7/15/2022	\$0

PAYMENT, CREDIT, ABATEMENT HISTORY\*

Tax Year	Code	Explanation of Transaction	Date	Amount
2021				
	660	Estimated tax payment	9/15/2021	-2000
	766	Tax relief credit	11/1/2021	-1400
	660	Estimated tax payment	12/6/2021	-2000
2020				
	766	Tax relief credit	8/17/2020	-1200
	670	Payment	11/17/2021	-1493.25
	167	Reduced or removed penalty for filing tax return after the due date	9/12/2022	-63.09
	197	Reduced or removed interest charged for late payment	9/12/2022	-0.84
2017				
	806	W-2 or 1099 withholding	4/15/2018	-12243.71
	610	Payment with return	10/22/2018	-689.29
2016				
	806	W-2 or 1099 withholding	4/15/2017	-14016.24
	610	Payment with return	4/18/2017	-1023.76
2015				
	806	W-2 or 1099 withholding	4/15/2016	-14279.01
2013				
	670	Payment	8/22/2016	-69.5
	670	Payment	8/29/2016	-69.5
	670	Payment	9/6/2016	-69.5
	670	Payment	9/12/2016	-69.5
	670	Payment	9/20/2016	-69.5
	670	Payment	9/26/2016	-69.5
	670	Payment	10/3/2016	-69.5
	670	Payment	10/11/2016	-69.5
	670	Payment	10/17/2016	-69.5
2012				
	670	Payment	10/24/2016	-69.5
	670	Payment	10/31/2016	-69.5
	670	Payment	11/14/2016	-69.5
	670	Payment	11/14/2016	-69.5
	670	Payment	11/21/2016	-69.5
	670	Payment	11/28/2016	-69.5
	670	Payment	12/6/2016	-69.5
	670	Payment	12/12/2016	-69.5
	670	Payment	12/19/2016	-69.5
	670	Payment	12/27/2016	-69.5
	670	Payment	1/3/2017	-69.5
	670	Payment	1/9/2017	-69.5
	670	Payment	1/23/2017	-69.5
	670	Payment	1/23/2017	-69.5
	670	Payment	1/30/2017	-69.5
	670	Payment	2/6/2017	-69.5

\*Does not include Civil Penalty amounts

PAYMENT, CREDIT, ABATEMENT HISTORY\* (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2012				
	670	Payment	2/14/2017	-69.5
	670	Payment	2/21/2017	-69.5
	670	Payment	2/27/2017	-69.5
	670	Payment	3/6/2017	-69.5
	670	Payment	3/13/2017	-69.5
	670	Payment	3/20/2017	-69
	673	Payment	3/20/2017	-0.5
	673	Payment	3/27/2017	-69.5
2011				
	400	Transfer account out	3/27/2017	-15941.22
	604	Write-off of balance due	4/10/2017	-15941.22
	706	Credit transferred in from 1040 200712	4/15/2021	-4704
	706	Credit transferred in from 1040 200712	4/15/2021	-774.91
	706	Credit transferred in from 1040 202012	11/17/2021	-63.93
	706	Credit transferred in from 1040 202012	11/17/2021	-2.58
2010				
	766	Credit to your account	4/15/2011	-800
	806	W-2 or 1099 withholding	4/15/2011	-145
	400	Transfer account out	3/27/2017	-9926.23
	604	Write-off of balance due	4/10/2017	-9926.23
2009				
	766	Credit to your account	4/15/2010	-800
	768	Earned income credit	4/15/2010	-3043
2008				
	400	Transfer account out	3/27/2017	-9887.14
	670	Payment Levy	4/3/2017	-69.5
	604	Write-off of balance due	4/10/2017	-9887.14
	706	Credit transferred in from 1040 200812	4/10/2017	-69.5
	670	Payment Levy	4/17/2017	-69.5
	706	Credit transferred in from 1040 200812	4/24/2017	-69.5
	670	Payment	5/1/2017	-69.5
	670	Payment	5/9/2017	-69.5
	670	Payment Levy	5/16/2017	-69.5
	670	Payment	5/23/2017	-69.5
	670	Payment	5/30/2017	-69.5
	670	Payment	6/5/2017	-69.5
	670	Payment	6/13/2017	-69.5
	670	Payment	6/20/2017	-69.5
	670	Payment	7/3/2017	-69.5
	670	Payment	7/3/2017	-69.5
	670	Payment	7/11/2017	-69.5
	706	Credit transferred in from 1040 200812	7/17/2017	-69.5
	670	Payment	7/24/2017	-69.5

\*Does not include Civil Penalty amounts

PAYMENT, CREDIT, ABATEMENT HISTORY\* (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2008				
	706	Credit transferred in from 1040 200812	7/31/2017	-69.5
	670	Payment	8/11/2017	-69.5
	670	Payment	8/16/2017	-69.5
	670	Payment	8/23/2017	-69.5
	670	Payment	8/29/2017	-69.5
	670	Payment	9/5/2017	-69.5
	670	Payment	9/18/2017	-69.5
	670	Payment	9/22/2017	-69.5
	670	Payment	9/25/2017	-69.5
	670	Payment	10/2/2017	-69.5
	706	Credit transferred in from 1040 200812	10/10/2017	-69.5
	670	Payment	10/16/2017	-69.5
	670	Payment	10/23/2017	-69.5
	670	Payment	10/30/2017	-69.5
	706	Credit transferred in from 1040 200812	11/6/2017	-69.5
	706	Credit transferred in from 1040 200812	11/20/2017	-69.5
	706	Credit transferred in from 1040 200812	11/27/2017	-69.5
	670	Payment	11/29/2017	-69.5
	670	Payment	12/4/2017	-69.5
	670	Payment	12/12/2017	-69.5
	670	Payment	12/18/2017	-69.5
	706	Credit transferred in from 1040 200812	7/30/2018	-270
	608	Write-off of balance due	4/20/2020	-8403.02
2007				
	291	Reduced or removed prior tax assessed	11/24/2008	-8397
	766	Credit to your account	12/1/2008	-300
	766	Tax relief credit	12/1/2008	-1200
	277	Reduced or removed penalty for late payment of tax	2/15/2016	-9
	706	Credit transferred in from 1040 202012	4/15/2021	-4704
	400	Transfer account out	8/9/2021	-7361.21
	400	Transfer account out	11/29/2021	-10642.43
	197	Reduced or removed interest charged for late payment	5/2/2022	-5862.22
	277	Reduced or removed penalty for late payment of tax	5/2/2022	-1862.12
2006				
	766	Credit to your account	4/15/2007	-51.23
	776	Interest credited to your account	4/15/2007	-8.77
	706	Credit transferred in from 1040 201512	4/15/2016	-66.01
	673	Payment	8/12/2016	-50.5
	673	Payment	8/12/2016	-19
	673	Payment	8/15/2016	-69.5
	670	Payment	10/26/2018	-270
	608	Write-off of balance due	2/15/2021	-11037.65
2005				
	806	W-2 or 1099 withholding	4/15/2006	-253.97

\*Does not include Civil Penalty amounts

PAYMENT, CREDIT, ABATEMENT HISTORY\* (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2005				
	604	Write-off of balance due	4/11/2011	-26001.67

\*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
2022	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020	Original	N	Y	\$0.00	\$6.06		\$0.00	\$6.06	\$0.00	\$18.68	\$18.68
2019	Original	N			\$11.66		\$64.13	\$75.79	\$38.16	\$5.62	\$43.78
2018	Original	Y		\$457.42	\$508.25		\$0.00	\$965.67	\$94.85	\$292.92	\$387.77
2017	Original						\$0.00	\$0.00	\$3.10	\$18.26	\$21.36
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	N		\$135.00	\$54.77		\$0.00	\$189.77	(\$7.28)	\$47.73	\$40.45
2012	Original	N		\$3,014.77	\$3,312.90		\$0.00	\$6,327.67	\$728.02	\$6,816.24	\$7,544.26
2011	Original	N			\$2,880.75		\$0.00	\$2,880.75	\$313.22	\$5,928.54	\$6,241.76
2010	Original	N		\$1,334.70	\$1,483.00		\$0.00	\$2,817.70	\$367.22	\$3,981.01	\$4,348.23
2009	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Original	N			\$1,580.00		\$0.00	\$1,580.00	\$0.00	\$3,253.30	\$3,253.30
2007	Original	N			\$13.88		\$0.00	\$13.88	\$0.00	\$12.38	\$12.38
2006	Original	N			\$1,628.00		\$0.00	\$1,628.00	\$0.00	\$2,913.89	\$2,913.89
2005	Amended	N			\$1,125.75		\$0.00	\$1,125.75	\$0.00	\$1,458.99	\$1,458.99
	Totals			\$4,941.89	\$12,605.02	\$0.00	\$64.13	\$17,611.04	\$1,537.29	\$24,747.56	\$26,284.85

\*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)*
2022	No	none	4/15/2023	open	4/15/2026	not filed	\$0.00	\$0.00
2021	No	none	10/15/2022	open	10/15/2025	not filed	\$4,000.00	\$4,000.00
2020	Original	6/15/2021	5/17/2021	6/15/2024	5/17/2024	6/15/2024	\$1,426.74	\$1,426.74
2019	Original	7/20/2020	7/15/2020	7/20/2023	7/15/2023	7/20/2023	\$0.00	\$0.00
2018	Original	9/12/2019	4/15/2019	9/12/2022	4/15/2022	9/12/2022	expired	\$0.00
2017	Original	10/22/2018	10/15/2018	10/22/2021	10/15/2021	10/22/2021	expired	\$0.00
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	11/24/2015	10/15/2015	11/24/2018	10/15/2018	11/24/2018	expired	\$0.00
2013	Original	11/24/2015	10/15/2014	11/24/2018	10/15/2017	11/24/2018	expired	\$0.00
2012	Original	11/24/2015	10/15/2013	11/24/2018	10/15/2016	11/24/2018	expired	\$0.00
2011	Original	10/13/2012	10/15/2012	10/15/2015	10/15/2015	10/15/2015	expired	\$5,545.42
2010	Original	10/2/2012	10/15/2011	10/2/2015	10/15/2014	10/2/2015	expired	\$0.00
2009	Original	4/15/2010	4/15/2010	4/15/2013	4/15/2013	4/15/2013	expired	\$0.00
2008	Original	4/15/2009	4/15/2009	4/15/2012	4/15/2012	4/15/2012	expired	\$0.00
2007	Original	10/17/2008	10/15/2008	10/17/2011	10/15/2011	10/17/2011	expired	\$0.00
2006	Original	10/19/2007	10/15/2007	10/19/2010	10/15/2010	10/19/2010	expired	\$0.00
2005	Amended	10/18/2006	10/15/2006	12/31/2011	10/15/2009	10/18/2009	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*
2022	\$0.00	No	none	none				\$0.00		
2021	(\$4,000.00)	No	none	none				\$0.00		
2020	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2019	\$702.57	Original	none	none	No	Balance due account currently not collectible - due to	10/27/2020	\$8.67	\$11.31	\$9.93
2018	\$3,386.44	Original	none	none	No	Balance due account currently not collectible - due to	7/20/2020	\$45.64	\$54.56	\$47.88
2017	\$21.36	Original	none	none		Balance due account currently not collectible - due to	7/20/2020	\$0.33	\$0.34	\$0.33
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		
2013	(\$7.28)	Original	none	none		No longer in installment agreement status	11/7/2016	\$0.00	\$0.00	\$0.00
2012	\$25,991.96	Original	none	none	No	Balance due account currently not collectible - due to	7/20/2020	\$598.68	\$598.68	\$598.68
2011	\$15,233.76	Original	none	none	No	Balance due account currently not collectible - due to	7/20/2020	\$1,728.17	\$1,728.17	\$1,728.17
2010	\$13,110.93	Original	none	none	No	Balance due account currently not collectible - due to	7/20/2020	\$1,487.33	\$1,487.33	\$1,487.33
2009	\$0.00	Original	none	none				\$0.00	\$0.00	\$0.00
2008	\$0.00	Original	none	11/27/2009		No longer in installment agreement status	5/6/2019	\$0.00	\$0.00	\$0.00
2007 SA P***		Original	none	none				\$0.00	\$0.00	\$0.00
2006 SA P***		Original	none	none				\$0.00	\$0.00	\$0.00
2005	\$0.00	Amended	none	5/11/2007		Removed bankruptcy or other legal action	8/10/2010	\$0.00	\$0.00	\$0.00
						Total Estimated IA Payment (Does Not Include SRP)*		\$3,868.82	\$3,880.39	\$3,872.32

\*Includes IRS daily accrued interest of 5% APR.