

Resolution Readiness Report

Tax Filing Compliance	NO	Active Audit or Exam	YES	Upcoming Appeal Deadline	NO
In Active Collections	NO	Assigned To Private Collections Agency	NO	Passport Certified For Revocation	YES
Penalty Abatement Opportunity	YES	Tax Lien Filed	YES	Estimated Monthly Payment	\$8,659.94

Year	Return Filed	Filing Status	Lien Active	Final Notice of Intent to Levy	Collections Active	Exam/Audit Active	THS Calculated CSED	Last Activity	Last Activity Date	Total Balance
2023	RDNF	UK								-
2022	No	MFJ		none						(\$2,180.00)
2021	Original	MFJ		none	No		6/7/2032			\$7,274.84
2020	Original	MFJ		none	No		7/6/2031			\$6,390.66
2019	SFR	S		none		Closed				\$0.00
2018	No	S		none						\$0.00
2017	SFR	S		none		7/15/2022				\$0.00
2016	Original*	S		none	No	Closed	12/3/2029			\$16,974.20
2015	SFR	S		none	No	Closed	10/22/2029			\$66,484.75
2014	SFR	S	7/26/2019	none	No	Closed	7/17/2028			\$70,587.21
2013	SFR	S	7/26/2019	none	No	Closed	7/17/2028			\$62,367.18
2012	Original	S	7/26/2019	none	No		9/17/2023	Account currently considered collectable	7/16/2018	\$5,738.50
2011	Original	S	7/26/2019	none	No		7/16/2023	Account currently considered collectable	7/16/2018	\$6,191.51
2010	Original	S	7/26/2019	none	No		9/17/2023	Account currently considered collectable	7/16/2018	\$5,406.86
2009	Original	S	7/26/2019	none	No		2/25/2024 to 3/11/2024	Account currently considered collectable	7/16/2018	\$3,473.82
							TOTAL			\$250,889.53

*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

Tax Filing Compliance	NO	Missing Tax Returns	2019, 2018, 2017
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In order to qualify for an Installment Agreement the IRS requires that a taxpayer be in compliance with tax return filings for the current year and prior five years. The IRS may waive filing for years where a filing requirement does not exist (see IRM 5.14.1.4.2).

Active Audit or Exam	YES	Tax Periods	2017
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Frequently, but not always, once a return is selected for examination a transaction code is placed on the account module and should be visible on the account transcript. This is the beginning of the survey period. However, further actions, such as the issuing of IRS notices or the Notice of Deficiency, are not usually represented on Account Transcript. A call to the IRS is frequently required to confirm status of the exam.

Upcoming Appeal Deadline	NO		
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Final Notice of Intent to Levy – Can elect a timely Collection Due Process (CDP) Hearing by filing Form 12153 within 30 days, starting the day after the Notice of Intent to Levy was Issued. An Equivalency Hearing can be elected by filing Form 12153 within one year, starting the day after the Notice of Intent to Levy was Issued.
Notice of Federal Tax Lien – Can elect a timely Collection Due Process (CDP) Hearing by filing Form 12153 within 30 days, starting 5 business days after filing of the NFTL. An Equivalency Hearing can be elected by filing Form 12153 within one year, starting 5 business days after filing of the NFTL.

In Active Collections	NO	A taxpayer is in active collections when the IRS has met all required pre levy notifications and may levy the taxpayer at any time without additional notification being legally required.	
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Assigned to Private Collections Agency	NO	Congress requires the IRS to hire Private Collection Agencies (PCA) to assist in collecting certain overdue tax accounts. Notice CP40 issued by the IRS will contain details on the assigned PCA and a taxpayer authentication number which will be needed to speak with the PCA.	
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Passport Certified for Revocation	YES	The Fixing America’s Surface Transportation (FAST) Act requires the IRS to certify seriously delinquent taxes to the State Department for potential revocation or denial of the taxpayer’s passport. IRS Notice CP508C will be issued upon certifying the debt, the State Department will notify the taxpayer in writing if their passport is revoked, or an application is denied.	
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Eligible for First Time Abatement	YES		
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Year	Penalties Failure to File	Penalties Failure to Pay	Accrued Penalties	Total Abatable Penalties	Active Balance and/or RSED
2020	\$0.00	\$680.40	\$340.20	\$1,020.60	\$6,390.66
2009	\$329.80	\$366.00	\$0.00	\$695.80	\$3,473.82

Tax Lien Filed	YES	Tax Periods	2014, 2013, 2012, 2011, 2010, 2009
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Streamline Installment Agreement	NO	Non Streamline Installment Agreement	YES	\$8,659.94
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In order to be eligible for an IRS Installment Agreement ALL required compliance returns must be on file.
Installment Agreement figures are estimates and based on the IRS transcripts provided. Minimum Installment Agreement amounts may vary based on additional balance dues not present on this report.
A Streamline Installment Agreement offered by the IRS to Individuals with assessed balances under \$50k which generally prevents the filing of a tax lien. See IRM 5.14.5.2.
A Non Streamlined Installment Agreement is considered when the taxpayer cannot qualify for a Streamline Installment Agreement. The agreement must be fully paid prior to the Collection Statute Expiration Date. A Collection Information Statement is not required for Individual balances under \$250k assessed assigned to Automated Collection System (ACS). A tax lien required. See IRM 5.19.1.6.4(12).
If not eligible, or cannot afford, a Streamlined or Non Streamlined Installment Agreement complete a Collection Information Statement to determine potential qualification for a Partial Pay Installment Agreement (PIIA), Currently Non Collectible (CNC), or an Offer in Compromise (OIC).

Intake Notes	<p>Taxpayer Income Trend? = Unknown Is Taxpayer in resolution? = No Current resolution monthly payment? = 433 prepared? = No MDI amount? = Taxpayer maximum monthly payment? = Taxpayer target monthly payment? = Unresolved state tax debt? = No Which states? = State debt amount owed? = RO or RA Assigned? = Unknown Taxpayer home value? = Tax pro notes: Please advise on how to proceed with client. Is it better to file original returns for the SFR years? Then probably consider OIC or payment plan based on the current income and assets of client? Your feedback on best route to tackle this resolution client is appreciated. Thanks.</p>
Collectability Opinion	<p>LOW – CSEDs will impact collections on older balance dues. Taxpayer should be making Estimated (ES) tax payments which would reduce taxpayer’s ability to repay the back debt.</p>
Criminal Evaluation	<p>MEDIUM – taxpayer is pyramiding liabilities and has checkered compliance history.</p>
Summary & Strategy	<p>IRS has completed Substitute for Returns (SFRs) for 2013, 2014, & 2015. IRS appears to have SFRs in process for 2017 & 2019. Looking over wage & income transcripts the taxpayer is self employed. If the taxpayer can provide self employment expenses to complete returns for those years then replacing the SFRs should absolutely be looked into. Once you have signed and dated returns fax to the ASFR unit at 1-855-279-2109. Also, recommend watching the Skill Drill video on Substitute for Returns at Members: Skill Drills – Tax Mentor</p> <p>Step 1. File 2017, 2018, & 2019 1040s to bring taxpayer into compliance. Also, will 2022 have an additional balance due (seems likely)? File ASAP.</p> <p>Step 2. 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 3. Prepare Collection Information Statement using current income and expenses, including necessary ES, to determine taxpayer’s monthly disposable income. Use the OIC pre-qualifier at irs.gov to determine if taxpayer is a possible OIC candidate (remember pursuing n OIC requires the taxpayer be in compliance!). Recommend watching the Skill Drill video Evaluating for OIC Doubt as to Collectability at Members: Skill Drills – Tax Mentor.</p> <p>Step 4. Review resolution options with the client and decide how to proceed forward.</p> <ol style="list-style-type: none"> a. Non Streamline Installment Agreement where the taxpayer enters into an Installment Agreement which will full pay within the CSEDs. 433F generally not required, IRS will file a Notice of Federal Tax Lien (NFTL). Would require a call to Automated Collection System to establish. b. Partial Pay Installment Agreement (PPIA)/Currently Non Collectible (CNC) based on the 433, outcome is subjective based on taxpayer’s income, expenses, &



	<p>situation. IRS will file a Notice of Federal Tax Lien (NFTL) and may request an updated 433 in the future if they believe taxpayer's financial situation has improved. Would require a call to Automated Collection System to establish.</p> <p>c. Offer in Compromise (OIC) IF a candidate. 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. Would require submitting OIC package to the IRS via mail, IRS is currently taking 12+ months to respond.</p> <p>Step 5. Simultaneously, gather data to assess preparing original returns for 2013, 2014, & 2015. If able to prepare a return which reduces the tax due submit to the ASFR unit (fax # above) once the taxpayer has signed and dated. AFSR until will take 6-9 months to replace the SFR with the original.</p>
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DISCLAIMER:

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TAXPAYER IRS ACCOUNT ANALYSIS

Tax Year	Return Filed	Filing Status	Total Taxes	Total Penalties & Interest	Current IRS Balance Owed	Transcript Date	Year Status
2022	No	MFJ	\$0.00	\$0.00	(\$2,180.00)	3/18/2023	✔
2021	Original	MFJ	\$8,694.00	\$760.84	\$7,274.84	3/18/2023	✘
2020	Original	MFJ	\$6,660.00	\$1,530.66	\$6,390.66	3/18/2023	✘
2019	SFR	S	\$0.00	\$0.00	\$0.00	3/18/2023	✔
2018	No	S	\$0.00	\$0.00	\$0.00	3/18/2023	✔
2017	SFR	S	\$0.00	\$0.00	\$0.00	3/18/2023	✔
2016	Original*	S	\$8,959.00	\$8,015.20	\$16,974.20	3/18/2023	✘
2015	SFR	S	\$33,814.00	\$32,670.75	\$66,484.75	3/18/2023	✘
2014	SFR	S	\$34,629.00	\$35,958.21	\$70,587.21	3/18/2023	✘
2013	SFR	S	\$29,782.00	\$32,585.18	\$62,367.18	3/18/2023	✘
2012	Original	S	\$3,138.00	\$2,600.50	\$5,738.50	3/18/2023	✘
2011	Original	S	\$2,739.00	\$3,326.51	\$6,191.51	3/18/2023	✘
2010	Original	S	\$2,358.00	\$3,048.86	\$5,406.86	3/18/2023	✘
2009	Original	S	\$1,464.00	\$2,009.82	\$3,473.82	3/18/2023	✘
2008	RDNF	Uk	\$0.00	\$0.00	-	3/18/2023	✔
2007	RDNF	Uk	\$0.00	\$0.00	-	3/18/2023	✔
2006	RDNF	Uk	\$0.00	\$0.00	-	3/18/2023	✔
		Totals:	\$132,237.00	\$122,506.53	\$250,889.53		

Return Filed Definitions:

Original = Return filed	SFR = IRS filed return with no deductions or credits
Amended = Amended return filed	No = no return filed
	RDNF = IRS has no data

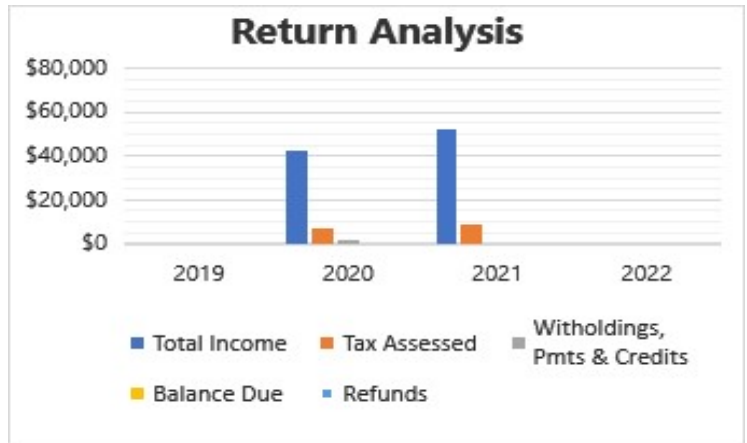
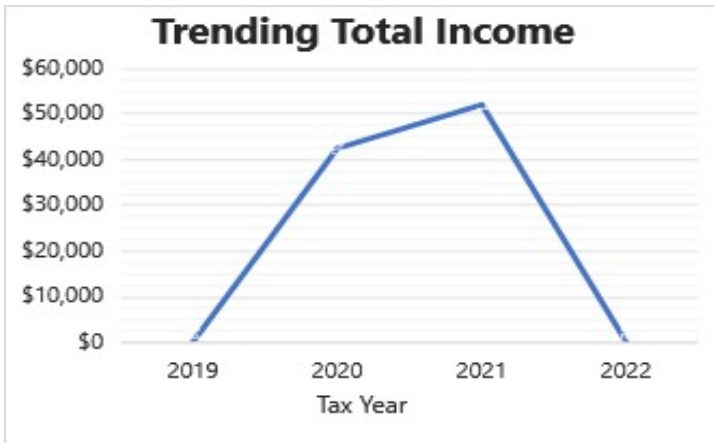
Opportunities:

- 2020 - First Time Penalty Abatement possible refund of \$680
- 2020 - Earned Income Tax Credit possibly missed. Review EIC eligibility.
- 2022 - No return filed. Check for filing requirement.

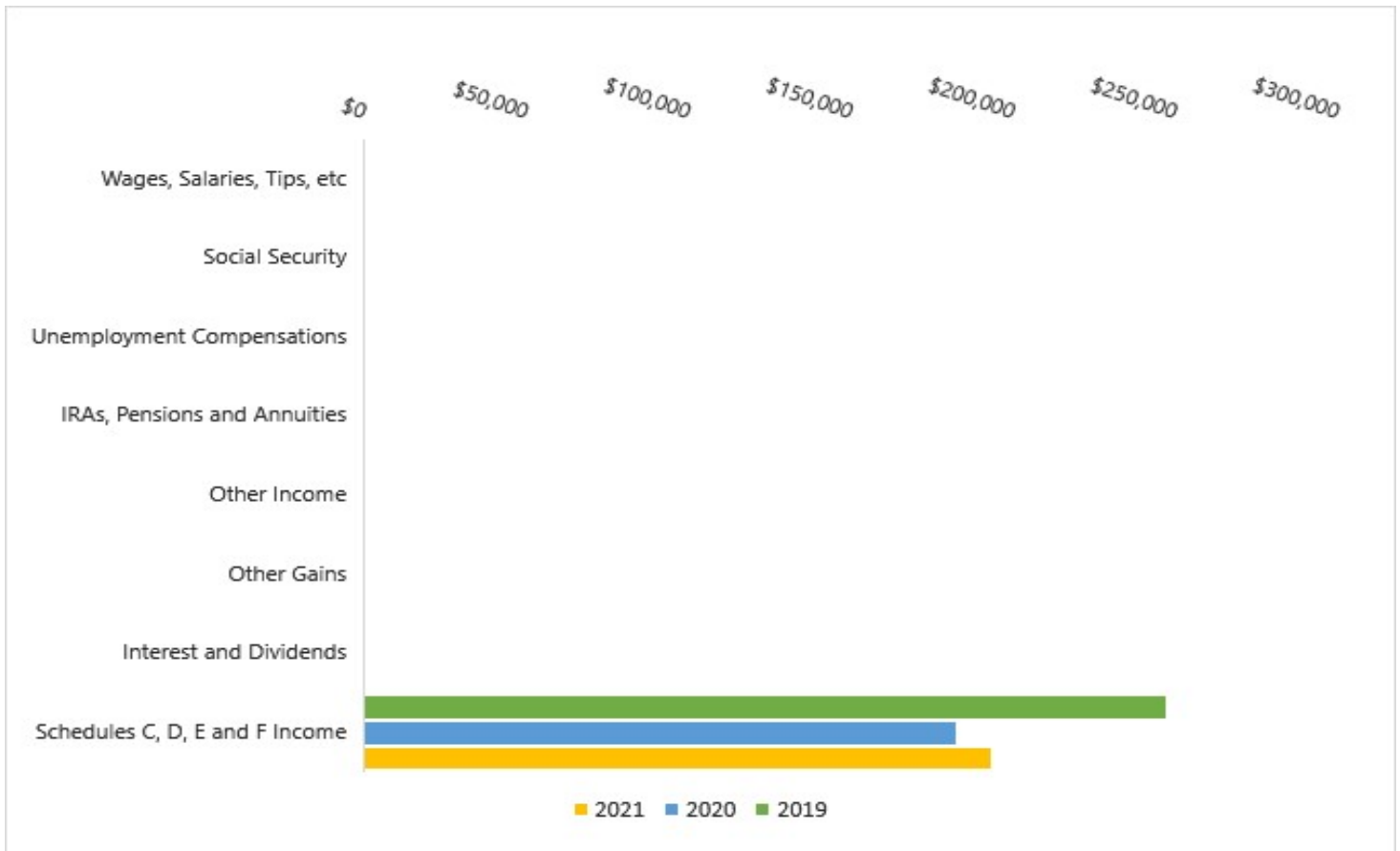
Issues:

- 2017 - 7/15/2022 the IRS started a review of the tax return for a field or correspondence audit.
- 2020 - Taxes owed for this tax year: \$6,391
- 2021 - Taxes owed for this tax year: \$7,275

Taxpayer IRS Account Analysis



Income Breakdown



Income Breakdown	2019	2020	2021
Wage & Income Transcript Date	3/18/2023	3/18/2023	3/18/2023
Wages, Salaries, Tips, etc	\$0	\$0	\$0
Social Security	\$0	\$0	\$0
Unemployment Compensations	\$0	\$0	\$0
IRAs, Pensions and Annuities	\$0	\$0	\$0
Other Income	\$0	\$0	\$0
Other Gains	\$0	\$0	\$0
Interest and Dividends	\$0	\$0	\$0
Schedules C, D, E and F Income	\$246,635	\$182,146	\$192,742

IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
2023	RDNF	Uk					-	-	3/18/2023
2022	No	MFJ					(\$2,180.00)	(\$2,180.00)	3/18/2023
2021	Original	MFJ			No		\$6,755.62	\$7,274.84	3/18/2023
2020	Original	MFJ			No		\$5,828.71	\$6,390.66	3/18/2023
2019	SFR	S				Closed	\$0.00	\$0.00	3/18/2023
2018	No	S					\$0.00	\$0.00	3/18/2023
2017	SFR	S				7/15/2022	\$0.00	\$0.00	3/18/2023
2016	Original*	S			No	Closed	\$16,352.09	\$16,974.20	3/18/2023
2015	SFR	S			No	Closed	\$64,048.05	\$66,484.75	3/18/2023
2014	SFR	S		7/26/2019	No	Closed	\$68,000.14	\$70,587.21	3/18/2023
2013	SFR	S		7/26/2019	No	Closed	\$60,081.38	\$62,367.18	3/18/2023
2012	Original	S		7/26/2019	No		\$5,528.19	\$5,738.50	3/18/2023
2011	Original	S	10/15/2012	7/26/2019	No		\$5,964.59	\$6,191.51	3/18/2023
2010	Original	S		7/26/2019	No		\$5,208.70	\$5,406.86	3/18/2023
2009	Original	S		7/26/2019	No		\$3,346.51	\$3,473.82	3/18/2023
2008	RDNF	Uk					-	-	3/18/2023
2007	RDNF	Uk					-	-	3/18/2023
2006	RDNF	Uk					-	-	3/18/2023
						Total	\$241,113.98	\$250,889.53	

*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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Totals
Transcript Date:	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	not found
Non-employee Compensation:	\$97,291	\$110,322	\$108,647	\$147,197	\$147,013	\$229,390	\$246,635	-	-	\$1,086,495
Nonemployee Compensation :	-	-	-	-	-	-	-	\$182,146	\$192,742	\$374,888
Qualified Tuition and Related Expense:	-	-	-	-	-	-	\$1,139	-	-	\$1,139
Allocated Tips:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Gains:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dividends:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Tax Withheld:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Distributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest:	\$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
Wages:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**T = Taxpayer
 S = Spouse
 B = Both

*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.

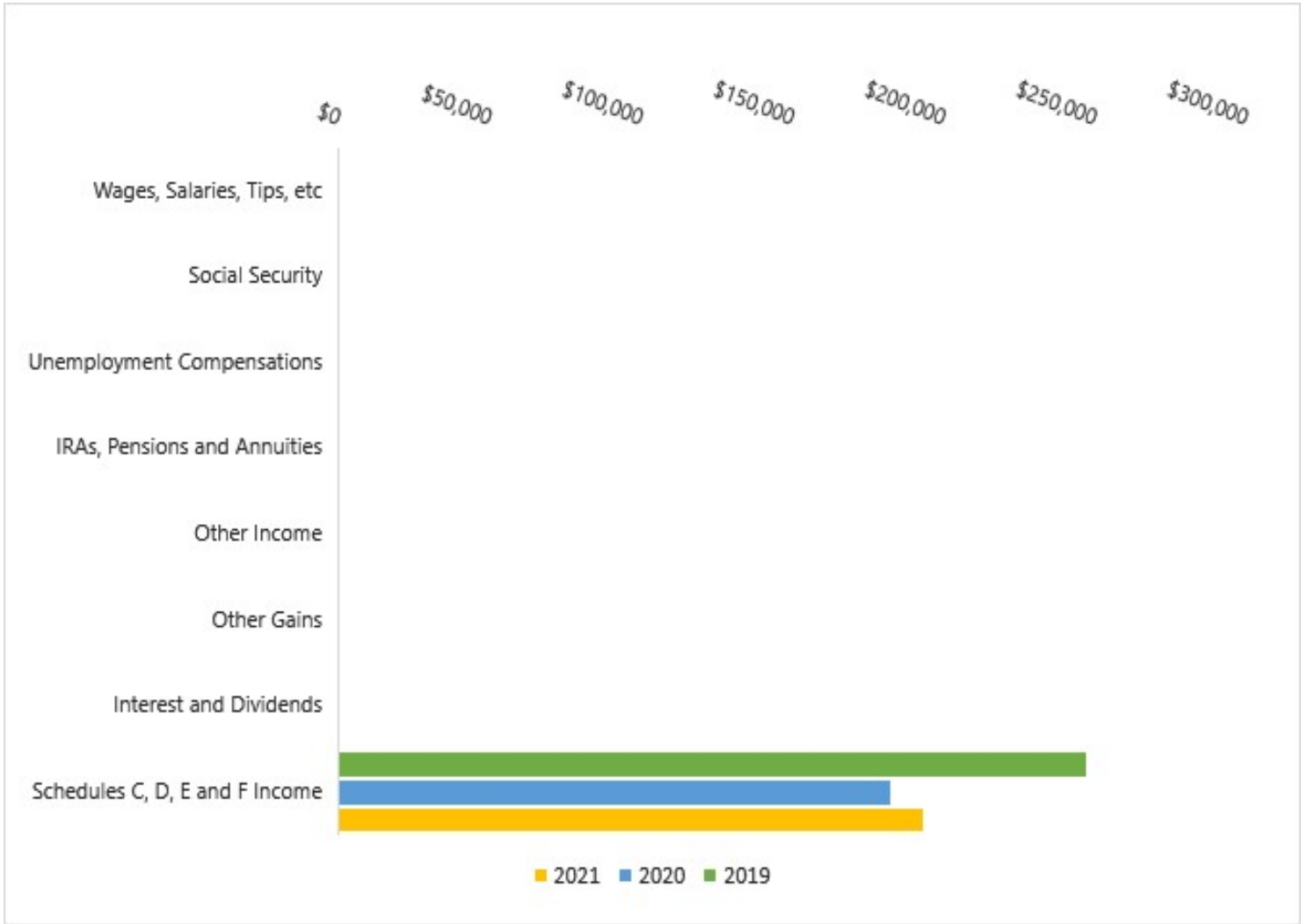
INCOME DOCUMENTS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Totals
Transcript Date:	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	3/18/2023	
W-2	0	0	0	0	0	0	0	0	0	0	0
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	1	0	0	0	1
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	0	0	0	0	0	0	0
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	4	2	2	1	1	1	1	0	0	0	12
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.)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	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
TOTAL	4	2	2	1	1	1	2	0	0	0	13

TAX RETURN OVERVIEW



TAX SUMMARY	2019	2020	2021	2022
RETURN TRANSCRIPT DATE	not found	3/18/2023	3/18/2023	3/18/2023
TAX RETURN FILED:	SFR	Original	Original	No
TYPE OF RETURN:	1040	1040	1040	1040
WAGES, SALARIES, TIPS, ETC:	-	\$0	\$0	-
INCOME OTHER THAN WAGES, SALARIES, TIPS:	-	\$42,406	\$51,956	-
TOTAL (GROSS) INCOME:	-	\$42,406	\$51,956	-
TOTAL ADJUSTMENTS:	-	(\$2,996)	(\$3,671)	-
ADJUSTED GROSS INCOME:	-	\$39,410	\$48,285	-
STANDARD DEDUCTION:	-	(\$24,800)	(\$25,100)	-
TOTAL ITEMIZED DEDUCTIONS:	-	-	-	-
ADDITIONAL STANDARD DEDUCTION:	-	\$0	\$0	-
EXEMPTION AMOUNT:	-	\$0	\$0	-
FORM 1040EZ DEDUCTION AND EXEMPTION:	-	-	-	-
TAXABLE INCOME:	-	\$11,688	\$18,548	-
TENTATIVE TAX:	-	\$1,168	\$1,853	-
TOTAL CREDITS:	-	(\$500)	(\$500)	-
INCOME TAX AFTER CREDITS:	-	\$668	\$1,353	-
OTHER TAXES:	-	\$5,992	\$7,341	-
TOTAL TAX LIABILITY:	-	\$6,660	\$8,694	-
TOTAL PAYMENTS:	-	\$1,800	\$0	-
REFUND AMOUNT:	-	-	-	-
AMOUNT OWED WHEN FILED:	-	\$4,936	\$8,827	-

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)**
2021													
	150	Tax return filed	6/6/2022	\$8,694.00	\$6,514.00		6/7/2032	6/6/2032	0	112	\$79.44	\$111.12	\$98.38
	276	Penalty for late payment of tax	6/6/2022	\$58.94	\$58.94		6/7/2032	6/6/2032	0	112	\$0.72	\$1.01	\$0.89
	170	Penalty for not pre-paying tax	6/6/2022	\$133.00	\$133.00		6/7/2032	6/6/2032	0	112	\$1.62	\$2.27	\$2.01
	196	Interest charged for late payment	6/6/2022	\$49.68	\$49.68		6/7/2032	6/6/2032	0	112	\$0.61	\$0.85	\$0.75
		2021 Reversed Credits/Other			\$0.00		6/7/2032			-	\$0.00		
		2021 Accrued Penalty			\$185.70		6/7/2032			112	\$2.26	\$3.17	\$2.80
		2021 Accrued Interest			\$333.52		6/7/2032			112	\$4.07	\$5.69	\$5.04
		2021 Total IA Payments									\$88.72		
2020													
	150	Tax return filed	7/5/2021	\$6,660.00	\$4,860.00		7/6/2031	7/5/2031	0	100	\$64.33	\$82.90	\$73.40
	276	Penalty for late payment of tax	7/5/2021	\$24.30	\$24.30		7/6/2031	7/5/2031	0	100	\$0.32	\$0.41	\$0.37
	170	Penalty for not pre-paying tax	7/5/2021	\$76.00	\$76.00		7/6/2031	7/5/2031	0	100	\$1.01	\$1.30	\$1.15
	196	Interest charged for late payment	7/5/2021	\$8.00	\$8.00		7/6/2031	7/5/2031	0	100	\$0.11	\$0.14	\$0.12
	276	Penalty for late payment of tax	8/29/2022	\$656.10	\$656.10		7/6/2031	uk		100	\$8.68	\$11.19	\$9.91
	196	Interest charged for late payment	8/29/2022	\$204.31	\$204.31		7/6/2031	uk		100	\$2.70	\$3.49	\$3.09
		2020 Reversed Credits/Other			\$0.00		7/6/2031			-	\$0.00		
		2020 Accrued Penalty			\$340.20		7/6/2031			100	\$4.50	\$5.80	\$5.14
		2020 Accrued Interest			\$221.75		7/6/2031			100	\$2.94	\$3.78	\$3.35
		2020 Total IA Payments									\$84.59		
2016													
	290	Additional tax assessed	12/2/2019	\$8,959.00	\$8,959.00		12/3/2029	12/2/2029	0	81	\$139.19	\$152.83	\$139.19
	166	Penalty for filing tax return after the	12/2/2019	\$2,239.75	\$2,239.75		12/3/2029	12/2/2029	0	81	\$34.80	\$38.21	\$34.80
	336	Interest charged for late payment	12/16/2019	\$1,540.98	\$1,540.98		12/3/2029	uk		81	\$23.94	\$26.29	\$23.94
	276	Penalty for late payment of tax	8/30/2021	\$1,836.59	\$1,836.59		12/3/2029	uk		81	\$28.53	\$31.33	\$28.53
	196	Interest charged for late payment	8/30/2021	\$813.33	\$813.33		12/3/2029	uk		81	\$12.64	\$13.87	\$12.64
	276	Penalty for late payment of tax	8/29/2022	\$403.15	\$403.15		12/3/2029	uk		81	\$6.26	\$6.88	\$6.26
	196	Interest charged for late payment	8/29/2022	\$559.29	\$559.29		12/3/2029	uk		81	\$8.69	\$9.54	\$8.69
		2016 Reversed Credits/Other			\$0.00		12/3/2029			-	\$0.00		
		2016 Accrued Penalty			\$0.00		12/3/2029			-	\$0.00		
		2016 Accrued Interest			\$622.11		12/3/2029			81	\$9.67	\$10.61	\$9.67
		2016 Total IA Payments									\$263.72		
2015													
	300	Additional tax assessed by examination	10/21/2019	\$33,814.00	\$33,814.00		10/22/2029	10/21/2029	0	80	\$530.48	\$576.82	\$530.48
	276	Penalty for late payment of tax	10/21/2019	\$7,270.01	\$7,270.01		10/22/2029	10/21/2029	0	80	\$114.05	\$124.02	\$114.05
	170	Penalty for not pre-paying tax	10/21/2019	\$608.99	\$608.99		10/22/2029	10/21/2029	0	80	\$9.55	\$10.39	\$9.55
	160	Penalty for filing tax return after the	10/21/2019	\$7,608.15	\$7,608.15		10/22/2029	10/21/2029	0	80	\$119.36	\$129.78	\$119.36
	336	Interest charged for late payment	10/21/2019	\$7,244.21	\$7,244.21		10/22/2029	10/21/2029	0	80	\$113.65	\$123.58	\$113.65
	276	Penalty for late payment of tax	8/30/2021	\$1,183.49	\$1,183.49		10/22/2029	uk		80	\$18.57	\$20.19	\$18.57
	196	Interest charged for late payment	8/30/2021	\$4,073.21	\$4,073.21		10/22/2029	uk		80	\$63.90	\$69.48	\$63.90
	196	Interest charged for late payment	8/29/2022	\$2,245.99	\$2,245.99		10/22/2029	uk		80	\$35.24	\$38.31	\$35.24
		2015 Reversed Credits/Other			\$0.00		10/22/2029			-	\$0.00		
		2015 Accrued Penalty			\$0.00		10/22/2029			-	\$0.00		
		2015 Accrued Interest			\$2,436.70		10/22/2029			80	\$38.23	\$41.57	\$38.23
		2015 Total IA Payments									\$1,043.03		

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)**
2014													
	300	Additional tax assessed by examination	7/16/2018	\$34,629.00	\$34,629.00		7/17/2028	7/16/2028	0	64	\$650.23	\$650.23	\$650.23
	276	Penalty for late payment of tax	7/16/2018	\$6,925.80	\$6,925.80		7/17/2028	7/16/2028	0	64	\$130.05	\$130.05	\$130.05
	170	Penalty for not pre-paying tax	7/16/2018	\$621.82	\$621.82		7/17/2028	7/16/2028	0	64	\$11.68	\$11.68	\$11.68
	160	Penalty for filing tax return after the	7/16/2018	\$7,791.53	\$7,791.53		7/17/2028	7/16/2028	0	64	\$146.30	\$146.30	\$146.30
	336	Interest charged for late payment	7/16/2018	\$5,571.27	\$5,571.27		7/17/2028	7/16/2028	0	64	\$104.61	\$104.61	\$104.61
	276	Penalty for late payment of tax	8/26/2019	\$1,731.44	\$1,731.44		7/17/2028	uk		64	\$32.51	\$32.51	\$32.51
	196	Interest charged for late payment	8/26/2019	\$3,468.04	\$3,468.04		7/17/2028	uk		64	\$65.12	\$65.12	\$65.12
	196	Interest charged for late payment	8/30/2021	\$4,876.67	\$4,876.67		7/17/2028	uk		64	\$91.57	\$91.57	\$91.57
	196	Interest charged for late payment	8/29/2022	\$2,384.57	\$2,384.57		7/17/2028	uk		64	\$44.78	\$44.78	\$44.78
		2014 Reversed Credits/Other			\$0.00		7/17/2028			-	\$0.00		
		2014 Accrued Penalty			\$0.00		7/17/2028			-	\$0.00		
		2014 Accrued Interest			\$2,587.07		7/17/2028			64	\$48.58	\$48.58	\$48.58
		2014 Total IA Payments									\$1,325.43		
2013													
	300	Additional tax assessed by examination	7/16/2018	\$29,782.00	\$29,782.00		7/17/2028	7/16/2028	0	64	\$559.22	\$559.22	\$559.22
	276	Penalty for late payment of tax	7/16/2018	\$7,445.50	\$7,445.50		7/17/2028	7/16/2028	0	64	\$139.81	\$139.81	\$139.81
	170	Penalty for not pre-paying tax	7/16/2018	\$534.79	\$534.79		7/17/2028	7/16/2028	0	64	\$10.04	\$10.04	\$10.04
	160	Penalty for filing tax return after the	7/16/2018	\$6,700.95	\$6,700.95		7/17/2028	7/16/2028	0	64	\$125.82	\$125.82	\$125.82
	336	Interest charged for late payment	7/16/2018	\$6,048.41	\$6,048.41		7/17/2028	7/16/2028	0	64	\$113.57	\$113.57	\$113.57
	196	Interest charged for late payment	8/26/2019	\$3,154.08	\$3,154.08		7/17/2028	uk		64	\$59.22	\$59.22	\$59.22
	196	Interest charged for late payment	8/30/2021	\$4,308.77	\$4,308.77		7/17/2028	uk		64	\$80.91	\$80.91	\$80.91
	196	Interest charged for late payment	8/29/2022	\$2,106.88	\$2,106.88		7/17/2028	uk		64	\$39.56	\$39.56	\$39.56
		2013 Reversed Credits/Other			\$0.00		7/17/2028			-	\$0.00		
		2013 Accrued Penalty			\$0.00		7/17/2028			-	\$0.00		
		2013 Accrued Interest			\$2,285.80		7/17/2028			64	\$42.92	\$42.92	\$42.92
		2013 Total IA Payments									\$1,171.07		
2012													
	150	Tax return filed	9/16/2013	\$3,138.00	\$3,138.00		9/17/2023	uk		5	\$638.66	\$638.66	\$638.66
	276	Penalty for late payment of tax	9/16/2013	\$70.20	\$70.20		9/17/2023	uk		5	\$14.29	\$14.29	\$14.29
	196	Interest charged for late payment	9/16/2013	\$39.97	\$39.97		9/17/2023	uk		5	\$8.13	\$8.13	\$8.13
	276	Penalty for late payment of tax	8/31/2015	\$690.36	\$690.36		9/17/2023	uk		5	\$140.50	\$140.50	\$140.50
	196	Interest charged for late payment	8/31/2015	\$196.31	\$196.31		9/17/2023	uk		5	\$39.95	\$39.95	\$39.95
	276	Penalty for late payment of tax	8/26/2019	\$23.94	\$23.94		9/17/2023	uk		5	\$4.87	\$4.87	\$4.87
	196	Interest charged for late payment	8/26/2019	\$779.10	\$779.10		9/17/2023	uk		5	\$158.57	\$158.57	\$158.57
	196	Interest charged for late payment	8/30/2021	\$396.45	\$396.45		9/17/2023	uk		5	\$80.69	\$80.69	\$80.69
	196	Interest charged for late payment	8/29/2022	\$193.86	\$193.86		9/17/2023	uk		5	\$39.46	\$39.46	\$39.46
		2012 Reversed Credits/Other			\$0.00		9/17/2023			-	\$0.00		
		2012 Accrued Penalty			\$0.00		9/17/2023			-	\$0.00		
		2012 Accrued Interest			\$210.31		9/17/2023			5	\$42.80	\$42.80	\$42.80
		2012 Total IA Payments									\$1,167.92		
2011													
	196	Interest charged for late payment	8/26/2013	\$12.56	\$12.56		7/16/2023	uk		3	\$4.24	\$4.24	\$4.24
	276	Penalty for late payment of tax	8/25/2014	\$164.34	\$164.34		7/16/2023	uk		3	\$55.42	\$55.42	\$55.42
	196	Interest charged for late payment	8/25/2014	\$111.40	\$111.40		7/16/2023	uk		3	\$37.57	\$37.57	\$37.57

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													
	276	Penalty for late payment of tax	8/31/2015	\$164.35	\$164.35		7/16/2023	uk		3	\$55.43	\$55.43	\$55.43
	196	Interest charged for late payment	8/31/2015	\$122.10	\$122.10		7/16/2023	uk		3	\$41.18	\$41.18	\$41.18
	360	Fees and other expenses for collection	8/19/2019	\$126.00	\$126.00		7/16/2023	uk		3	\$42.49	\$42.49	\$42.49
	276	Penalty for late payment of tax	8/26/2019	\$174.29	\$174.29		7/16/2023	uk		3	\$58.78	\$58.78	\$58.78
	196	Interest charged for late payment	8/26/2019	\$797.19	\$797.19		7/16/2023	uk		3	\$268.84	\$268.84	\$268.84
	196	Interest charged for late payment	8/30/2021	\$427.75	\$427.75		7/16/2023	uk		3	\$144.25	\$144.25	\$144.25
	196	Interest charged for late payment	8/29/2022	\$209.16	\$209.16		7/16/2023	uk		3	\$70.54	\$70.54	\$70.54
		2011 Reversed Credits/Other			\$0.00		7/16/2023			-	\$0.00		
		2011 Accrued Penalty			\$0.00		7/16/2023			-	\$0.00		
		2011 Accrued Interest			\$226.92		7/16/2023			3	\$76.53	\$76.53	\$76.53
		2011 Total IA Payments									\$2,088.03		
	150	Tax return filed	7/15/2013	\$2,739.00	\$2,739.00		7/16/2023	7/15/2023	0	3	\$923.70	\$923.70	\$923.70
	276	Penalty for late payment of tax	7/15/2013	\$157.57	\$157.57		7/16/2023	7/15/2023	0	3	\$53.14	\$53.14	\$53.14
	166	Penalty for filing tax return after the	7/15/2013	\$616.27	\$616.27		7/16/2023	7/15/2023	0	3	\$207.83	\$207.83	\$207.83
	196	Interest charged for late payment	7/15/2013	\$118.41	\$118.41		7/16/2023	7/15/2023	0	3	\$39.93	\$39.93	\$39.93
	276	Penalty for late payment of tax	8/26/2013	\$24.20	\$24.20		7/16/2023	uk		3	\$8.16	\$8.16	\$8.16
2010													
	150	Tax return filed	9/16/2013	\$2,358.00	\$2,358.00		9/17/2023	9/16/2023	0	5	\$479.91	\$479.91	\$479.91
	276	Penalty for late payment of tax	9/16/2013	\$297.75	\$297.75		9/17/2023	9/16/2023	0	5	\$60.60	\$60.60	\$60.60
	166	Penalty for filing tax return after the	9/16/2013	\$530.55	\$530.55		9/17/2023	9/16/2023	0	5	\$107.98	\$107.98	\$107.98
	196	Interest charged for late payment	9/16/2013	\$232.00	\$232.00		9/17/2023	9/16/2023	0	5	\$47.22	\$47.22	\$47.22
	276	Penalty for late payment of tax	8/31/2015	\$280.56	\$280.56		9/17/2023	uk		5	\$57.10	\$57.10	\$57.10
	196	Interest charged for late payment	8/31/2015	\$206.60	\$206.60		9/17/2023	uk		5	\$42.05	\$42.05	\$42.05
	276	Penalty for late payment of tax	8/26/2019	\$11.19	\$11.19		9/17/2023	uk		5	\$2.28	\$2.28	\$2.28
	196	Interest charged for late payment	8/26/2019	\$735.87	\$735.87		9/17/2023	uk		5	\$149.77	\$149.77	\$149.77
	196	Interest charged for late payment	8/30/2021	\$373.54	\$373.54		9/17/2023	uk		5	\$76.02	\$76.02	\$76.02
	196	Interest charged for late payment	8/29/2022	\$182.64	\$182.64		9/17/2023	uk		5	\$37.17	\$37.17	\$37.17
		2010 Reversed Credits/Other			\$0.00		9/17/2023			-	\$0.00		
		2010 Accrued Penalty			\$0.00		9/17/2023			-	\$0.00		
		2010 Accrued Interest			\$198.16		9/17/2023			5	\$40.33	\$40.33	\$40.33
		2010 Total IA Payments									\$1,100.43		
2009													
	150	Tax return filed	2/24/2014	\$1,448.00	\$1,448.00		2/25/2024	2/24/2024	0	11	\$136.30	\$136.30	\$136.30
	276	Penalty for late payment of tax	2/24/2014	\$340.28	\$340.28		2/25/2024	2/24/2024	0	11	\$32.03	\$32.03	\$32.03
	166	Penalty for filing tax return after the	2/24/2014	\$325.80	\$325.80		2/25/2024	2/24/2024	0	11	\$30.67	\$30.67	\$30.67
	196	Interest charged for late payment	2/24/2014	\$242.25	\$242.25		2/25/2024	2/24/2024	0	11	\$22.80	\$22.80	\$22.80
	290	Additional tax assessed	3/10/2014	\$16.00	\$16.00		3/11/2024	3/10/2024	0	11	\$1.51	\$1.51	\$1.51
	166	Penalty for filing tax return after the	3/10/2014	\$4.00	\$4.00		3/11/2024	3/10/2024	0	11	\$0.38	\$0.38	\$0.38
	276	Penalty for late payment of tax	8/31/2015	\$24.52	\$24.52		3/11/2024	uk		11	\$2.31	\$2.31	\$2.31
	196	Interest charged for late payment	8/31/2015	\$113.36	\$113.36		3/11/2024	uk		11	\$10.67	\$10.67	\$10.67
	276	Penalty for late payment of tax	8/26/2019	\$1.20	\$1.20		3/11/2024	uk		11	\$0.11	\$0.11	\$0.11
	196	Interest charged for late payment	8/26/2019	\$473.76	\$473.76		3/11/2024	uk		11	\$44.60	\$44.60	\$44.60
	196	Interest charged for late payment	8/30/2021	\$239.99	\$239.99		3/11/2024	uk		11	\$22.59	\$22.59	\$22.59
	196	Interest charged for late payment	8/29/2022	\$117.35	\$117.35		3/11/2024	uk		11	\$11.05	\$11.05	\$11.05

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)**
2009													
		2009 Reversed Credits/Other			\$0.00		3/11/2024			-	\$0.00		
		2009 Accrued Penalty			\$0.00		3/11/2024			-	\$0.00		
		2009 Accrued Interest			\$127.31		3/11/2024			11	\$11.98	\$11.98	\$11.98
		2009 Total IA Payments									\$327.00		

CSED TOLLING CALCULATIONS

Year	Code	Explanation of Transaction	Start Date	End Date	End Code	Tolling Days	Additional Tolling Days	Total Days
2023		No Tolling Events Found						
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		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						
2009		No Tolling Events Found						
2008		No Tolling Events Found						
2007		No Tolling Events Found						
2006		No Tolling Events Found						
		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
2021			
		Notice issued NOTICE1444	5/8/2021
	CP 0014	Notice issued	6/6/2022
2020			
	CP 0014	Notice issued	7/5/2021
	CP 071C	Notice issued	8/29/2022
2019			
	CP 0059	Notice issued	3/1/2021
2018			
	CP 0059	Notice issued	12/9/2019
2017			
	CP 0059	Notice issued	12/10/2018
2016			
	CP 0059	Notice issued	7/16/2018
	CP 0022	Notice issued	12/16/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022
2015			
	CP 0022	Notice issued	10/21/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022
2014			
	CP 0059	Notice issued	11/23/2015
	CP 0022	Notice issued	7/16/2018
		Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019
	CP 071C	Notice issued	8/26/2019
		Passport certified seriously delinquent tax debt	10/21/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022
2013			
	CP 0059	Notice issued	12/1/2014
	CP 0022	Notice issued	7/16/2018
		Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019
	CP 071C	Notice issued	8/26/2019
		Passport certified seriously delinquent tax debt	10/21/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022
2012			
	CP 0011	Notice issued	9/16/2013
	CP 071C	Notice issued	8/31/2015
		Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019
	CP 071C	Notice issued	8/26/2019
		Passport certified seriously delinquent tax debt	10/21/2019
	CP 071C	Notice issued	8/30/2021

IRS NOTICES (cont.)

Tax Year	Notice Number	Notice Issued	Date
2012			
	CP 071C	Notice issued	8/29/2022
2011			
	CP 0059	Notice issued	4/22/2013
	CP 0011	Notice issued	7/15/2013
	CP 071C	Notice issued	8/26/2013
	CP 071C	Notice issued	8/25/2014
	CP 071C	Notice issued	8/31/2015
		Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019
	CP 071C	Notice issued	8/26/2019
		Passport certified seriously delinquent tax debt	10/21/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022
2010			
	CP 0059	Notice issued	12/19/2011
	CP 0011	Notice issued	9/16/2013
	CP 071C	Notice issued	8/31/2015
		Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019
	CP 071C	Notice issued	8/26/2019
		Passport certified seriously delinquent tax debt	10/21/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022
2009			
	CP 0059	Notice issued	4/11/2011
	CP 0011	Notice issued	2/24/2014
	CP 071C	Notice issued	8/31/2015
		Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019
	CP 071C	Notice issued	8/26/2019
		Passport certified seriously delinquent tax debt	10/21/2019
	CP 071C	Notice issued	8/30/2021
	CP 071C	Notice issued	8/29/2022

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.
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).
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
2023				
		Requested Data Not Found.		
2022				
		No tax return filed		
	660	Estimated tax payment	4/15/2022	(\$2,180)
2021				
	846	Refund issued	4/23/2021	\$2,800
	290	Additional tax assessed 00-00-0000	5/3/2021	\$0
	766	Credit to your account	5/3/2021	(\$1,400)
	766	Tax relief credit	5/3/2021	(\$1,400)
	971	Notice issued NOTICE1444	5/8/2021	\$0
	290	Additional tax assessed 00-00-0000	5/17/2021	\$0
	150	Tax return filed	6/6/2022	\$8,694
	170	Penalty for not pre-paying tax 06-06-2032	6/6/2022	\$133
	196	Interest charged for late payment	6/6/2022	\$50
	276	Penalty for late payment of tax	6/6/2022	\$59
	971	Notice issued CP 0014	6/6/2022	\$0
	670	Payment	6/11/2022	(\$2,180)
	971	Tax period blocked from automated levy program	11/14/2022	\$0
2020				
	766	Credit to your account	4/15/2021	(\$1,800)
	150	Tax return filed	7/5/2021	\$6,660
	170	Penalty for not pre-paying tax 07-05-2031	7/5/2021	\$76
	196	Interest charged for late payment	7/5/2021	\$8
	276	Penalty for late payment of tax	7/5/2021	\$24
	971	Notice issued CP 0014	7/5/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$204
	276	Penalty for late payment of tax	8/29/2022	\$656
	971	Notice issued CP 071C	8/29/2022	\$0
2019				
	140	Inquiry for non-filing of tax return	2/9/2021	\$0
	971	Notice issued CP 0059	3/1/2021	\$0
	474	Established non-filing of tax return	3/15/2021	\$0
	474	Established non-filing of tax return	6/4/2021	\$0
	420	Examination of tax return	8/12/2022	\$0
	150	Substitute tax return prepared by IRS	8/29/2022	\$0
	570	Additional account action pending	8/29/2022	\$0
	595	Account referred for review	8/29/2022	\$0
	421	Closed examination of tax return	9/13/2022	\$0
2018				
		No tax return filed		
	140	Inquiry for non-filing of tax return	11/21/2019	\$0
	971	Notice issued CP 0059	12/9/2019	\$0
2017				
	960	Appointed representative	2/13/2018	\$0
	140	Inquiry for non-filing of tax return	11/19/2018	\$0
	971	Notice issued CP 0059	12/10/2018	\$0
	420	Examination of tax return	7/15/2022	\$0
	150	Substitute tax return prepared by IRS	8/1/2022	\$0
	570	Additional account action pending	8/1/2022	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2016				
	960	Appointed representative	2/13/2018	\$0
	140	Inquiry for non-filing of tax return	6/28/2018	\$0
	971	Notice issued CP 0059	7/16/2018	\$0
	420	Examination of tax return	6/7/2019	\$0
	150	Substitute tax return prepared by IRS	6/24/2019	\$0
	570	Additional account action pending	6/24/2019	\$0
	595	Account referred for review	6/24/2019	\$0
	976	Duplicate return filed	9/10/2019	\$0
	560	IRS can assess tax until 09-10-2022	10/9/2019	\$0
	166	Penalty for filing tax return after the due date 12-02-2029	12/2/2019	\$2,240
	290	Additional tax assessed 12-02-2029	12/2/2019	\$8,959
	300	Additional tax assessed by examination 00-00-0000	12/16/2019	\$0
	336	Interest charged for late payment	12/16/2019	\$1,541
	421	Closed examination of tax return	12/16/2019	\$0
	971	Notice issued CP 0022	12/16/2019	\$0
	971	Tax period blocked from automated levy program	2/24/2020	\$0
	196	Interest charged for late payment	8/30/2021	\$813
	276	Penalty for late payment of tax	8/30/2021	\$1,837
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$559
	276	Penalty for late payment of tax	8/29/2022	\$403
	971	Notice issued CP 071C	8/29/2022	\$0
2015				
	960	Appointed representative	2/13/2018	\$0
	420	Examination of tax return	2/1/2019	\$0
	150	Substitute tax return prepared by IRS	2/18/2019	\$0
	570	Additional account action pending	2/18/2019	\$0
	160	Penalty for filing tax return after the due date 10-21-2029	10/21/2019	\$7,608
	170	Penalty for not pre-paying tax 10-21-2029	10/21/2019	\$609
	276	Penalty for late payment of tax	10/21/2019	\$7,270
	300	Additional tax assessed by examination 10-21-2029	10/21/2019	\$33,814
	336	Interest charged for late payment	10/21/2019	\$7,244
	421	Closed examination of tax return	10/21/2019	\$0
	971	Notice issued CP 0022	10/21/2019	\$0
	971	Tax period blocked from automated levy program	12/23/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$4,073
	276	Penalty for late payment of tax	8/30/2021	\$1,183
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$2,246
	971	Notice issued CP 071C	8/29/2022	\$0
2014				
	140	Inquiry for non-filing of tax return	11/5/2015	\$0
	971	Notice issued CP 0059	11/23/2015	\$0
	570	Additional account action pending	2/13/2017	\$0
	595	Account referred for review	2/17/2017	\$0
	570	Additional account action pending	2/20/2017	\$0
	570	Additional account action pending	2/27/2017	\$0
	420	Examination of tax return	8/25/2017	\$0
	150	Substitute tax return prepared by IRS	9/11/2017	\$0
	570	Additional account action pending	9/11/2017	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2014				
	960	Appointed representative	2/13/2018	\$0
	160	Penalty for filing tax return after the due date 07-16-2028	7/16/2018	\$7,792
	170	Penalty for not pre-paying tax 07-16-2028	7/16/2018	\$622
	276	Penalty for late payment of tax	7/16/2018	\$6,926
	300	Additional tax assessed by examination 07-16-2028	7/16/2018	\$34,629
	336	Interest charged for late payment	7/16/2018	\$5,571
	421	Closed examination of tax return	7/16/2018	\$0
	971	Notice issued CP 0022	7/16/2018	\$0
	971	Tax period blocked from automated levy program	9/24/2018	\$0
	582	Lien placed on assets due to balance owed	7/26/2019	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019	\$0
	196	Interest charged for late payment	8/26/2019	\$3,468
	276	Penalty for late payment of tax	8/26/2019	\$1,731
	971	Notice issued CP 071C	8/26/2019	\$0
	971	Passport certified seriously delinquent tax debt	10/21/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$4,877
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$2,385
	971	Notice issued CP 071C	8/29/2022	\$0
2013				
	140	Inquiry for non-filing of tax return	11/10/2014	\$0
	971	Notice issued CP 0059	12/1/2014	\$0
	598	Tax return not filed	10/1/2015	\$0
	570	Additional account action pending	2/13/2017	\$0
	570	Additional account action pending	2/20/2017	\$0
	570	Additional account action pending	2/27/2017	\$0
	420	Examination of tax return	8/25/2017	\$0
	150	Substitute tax return prepared by IRS	9/11/2017	\$0
	570	Additional account action pending	9/11/2017	\$0
	960	Appointed representative	2/13/2018	\$0
	160	Penalty for filing tax return after the due date 07-16-2028	7/16/2018	\$6,701
	170	Penalty for not pre-paying tax 07-16-2028	7/16/2018	\$535
	276	Penalty for late payment of tax	7/16/2018	\$7,446
	300	Additional tax assessed by examination 07-16-2028	7/16/2018	\$29,782
	336	Interest charged for late payment	7/16/2018	\$6,048
	421	Closed examination of tax return	7/16/2018	\$0
	971	Notice issued CP 0022	7/16/2018	\$0
	971	Tax period blocked from automated levy program	9/24/2018	\$0
	582	Lien placed on assets due to balance owed	7/26/2019	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019	\$0
	196	Interest charged for late payment	8/26/2019	\$3,154
	971	Notice issued CP 071C	8/26/2019	\$0
	971	Passport certified seriously delinquent tax debt	10/21/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$4,309
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$2,107
	971	Notice issued CP 071C	8/29/2022	\$0
2012				
	150	Tax return filed	9/16/2013	\$3,138
	196	Interest charged for late payment	9/16/2013	\$40

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2012				
	276	Penalty for late payment of tax	9/16/2013	\$70
	971	Notice issued CP 0011	9/16/2013	\$0
	971	Tax period blocked from automated levy program	1/13/2014	\$0
	196	Interest charged for late payment	8/31/2015	\$196
	276	Penalty for late payment of tax	8/31/2015	\$690
	971	Notice issued CP 071C	8/31/2015	\$0
	530	Balance due account currently not collectible - not due to hardship	9/30/2015	\$0
	570	Additional account action pending	2/13/2017	\$0
	570	Additional account action pending	2/20/2017	\$0
	570	Additional account action pending	2/27/2017	\$0
	537	Account currently considered collectable	7/16/2018	\$0
	582	Lien placed on assets due to balance owed	7/26/2019	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019	\$0
	196	Interest charged for late payment	8/26/2019	\$779
	276	Penalty for late payment of tax	8/26/2019	\$24
	971	Notice issued CP 071C	8/26/2019	\$0
	971	Passport certified seriously delinquent tax debt	10/21/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$396
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$194
	971	Notice issued CP 071C	8/29/2022	\$0
2011				
	460	Extension of time to file tax return ext. Date 10-15-2012	4/15/2012	\$0
	140	Inquiry for non-filing of tax return	4/2/2013	\$0
	976	Duplicate return filed	4/10/2013	\$0
	971	Notice issued CP 0059	4/22/2013	\$0
	599	Tax return secured	6/7/2013	\$0
	150	Tax return filed	7/15/2013	\$2,739
	166	Penalty for filing tax return after the due date 07-15-2023	7/15/2013	\$616
	196	Interest charged for late payment	7/15/2013	\$118
	276	Penalty for late payment of tax	7/15/2013	\$158
	971	Notice issued CP 0011	7/15/2013	\$0
	530	Balance due account currently not collectible - not due to hardship	7/30/2013	\$0
	196	Interest charged for late payment	8/26/2013	\$13
	276	Penalty for late payment of tax	8/26/2013	\$24
	971	Notice issued CP 071C	8/26/2013	\$0
	290	Additional tax assessed 00-00-0000	12/16/2013	\$0
	196	Interest charged for late payment	8/25/2014	\$111
	276	Penalty for late payment of tax	8/25/2014	\$164
	971	Notice issued CP 071C	8/25/2014	\$0
	537	Account currently considered collectable	9/29/2014	\$0
	196	Interest charged for late payment	8/31/2015	\$122
	276	Penalty for late payment of tax	8/31/2015	\$164
	971	Notice issued CP 071C	8/31/2015	\$0
	530	Balance due account currently not collectible - not due to hardship	9/30/2015	\$0
	570	Additional account action pending	2/13/2017	\$0
	570	Additional account action pending	2/20/2017	\$0
	570	Additional account action pending	2/27/2017	\$0
	537	Account currently considered collectable	7/16/2018	\$0
	582	Lien placed on assets due to balance owed	7/26/2019	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2011				
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019	\$0
	360	Fees and other expenses for collection	8/19/2019	\$126
	196	Interest charged for late payment	8/26/2019	\$797
	276	Penalty for late payment of tax	8/26/2019	\$174
	971	Notice issued CP 071C	8/26/2019	\$0
	971	Passport certified seriously delinquent tax debt	10/21/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$428
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$209
	971	Notice issued CP 071C	8/29/2022	\$0
2010				
	140	Inquiry for non-filing of tax return	11/30/2011	\$0
	971	Notice issued CP 0059	12/19/2011	\$0
	598	Tax return not filed	7/31/2013	\$0
	150	Tax return filed	9/16/2013	\$2,358
	166	Penalty for filing tax return after the due date 09-16-2023	9/16/2013	\$531
	196	Interest charged for late payment	9/16/2013	\$232
	276	Penalty for late payment of tax	9/16/2013	\$298
	971	Notice issued CP 0011	9/16/2013	\$0
	971	Tax period blocked from automated levy program	1/13/2014	\$0
	196	Interest charged for late payment	8/31/2015	\$207
	276	Penalty for late payment of tax	8/31/2015	\$281
	971	Notice issued CP 071C	8/31/2015	\$0
	530	Balance due account currently not collectible - not due to hardship	9/30/2015	\$0
	570	Additional account action pending	2/13/2017	\$0
	570	Additional account action pending	2/20/2017	\$0
	570	Additional account action pending	2/27/2017	\$0
	537	Account currently considered collectable	7/16/2018	\$0
	582	Lien placed on assets due to balance owed	7/26/2019	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019	\$0
	196	Interest charged for late payment	8/26/2019	\$736
	276	Penalty for late payment of tax	8/26/2019	\$11
	971	Notice issued CP 071C	8/26/2019	\$0
	971	Passport certified seriously delinquent tax debt	10/21/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$374
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$183
	971	Notice issued CP 071C	8/29/2022	\$0
2009				
	140	Inquiry for non-filing of tax return	3/23/2011	\$0
	971	Notice issued CP 0059	4/11/2011	\$0
	598	Tax return not filed	7/31/2013	\$0
	599	Tax return secured	1/8/2014	\$0
	150	Tax return filed	2/24/2014	\$1,448
	166	Penalty for filing tax return after the due date 02-24-2024	2/24/2014	\$326
	196	Interest charged for late payment	2/24/2014	\$242
	276	Penalty for late payment of tax	2/24/2014	\$340
	971	Notice issued CP 0011	2/24/2014	\$0
	166	Penalty for filing tax return after the due date 03-10-2024	3/10/2014	\$4
	290	Additional tax assessed 03-10-2024	3/10/2014	\$16

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2009				
	971	Tax period blocked from automated levy program	6/9/2014	\$0
	196	Interest charged for late payment	8/31/2015	\$113
	276	Penalty for late payment of tax	8/31/2015	\$25
	971	Notice issued CP 071C	8/31/2015	\$0
	530	Balance due account currently not collectible - not due to hardship	9/30/2015	\$0
	570	Additional account action pending	2/13/2017	\$0
	570	Additional account action pending	2/20/2017	\$0
	570	Additional account action pending	2/27/2017	\$0
	537	Account currently considered collectable	7/16/2018	\$0
	582	Lien placed on assets due to balance owed	7/26/2019	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	7/30/2019	\$0
	196	Interest charged for late payment	8/26/2019	\$474
	276	Penalty for late payment of tax	8/26/2019	\$1
	971	Notice issued CP 071C	8/26/2019	\$0
	971	Passport certified seriously delinquent tax debt	10/21/2019	\$0
	196	Interest charged for late payment	8/30/2021	\$240
	971	Notice issued CP 071C	8/30/2021	\$0
	196	Interest charged for late payment	8/29/2022	\$117
	971	Notice issued CP 071C	8/29/2022	\$0
2008				
		Requested Data Not Found.		
2007				
		Requested Data Not Found.		
2006				
		Requested Data Not Found.		

PAYMENT, CREDIT, ABATEMENT HISTORY*

Tax Year	Code	Explanation of Transaction	Date	Amount
2022				
	660	Estimated tax payment	4/15/2022	-2180
2021				
	766	Credit to your account	5/3/2021	-1400
	766	Tax relief credit	5/3/2021	-1400
	670	Payment	6/11/2022	-2180
2020				
	766	Credit to your account	4/15/2021	-1800

*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
2023	RDNF						-	-	-	\$0.00	-
2022	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	Original	N			\$58.94		\$185.70	\$244.64	\$333.52	\$49.68	\$383.20
2020	Original	Y			\$680.40		\$340.20	\$1,020.60	\$221.75	\$212.31	\$434.06
2019	SFR						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	SFR						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	Original*	N		\$2,239.75	\$2,239.74		\$0.00	\$4,479.49	\$622.11	\$2,913.60	\$3,535.71
2015	SFR	N		\$7,608.15	\$8,453.50		\$0.00	\$16,061.65	\$2,436.70	\$13,563.41	\$16,000.11
2014	SFR	N		\$7,791.53	\$8,657.24		\$0.00	\$16,448.77	\$2,587.07	\$16,300.55	\$18,887.62
2013	SFR	N		\$6,700.95	\$7,445.50		\$0.00	\$14,146.45	\$2,285.80	\$15,618.14	\$17,903.94
2012	Original	N			\$784.50		\$0.00	\$784.50	\$210.31	\$1,605.69	\$1,816.00
2011	Original	N		\$616.27	\$684.75		\$0.00	\$1,301.02	\$226.92	\$1,798.57	\$2,025.49
2010	Original	N		\$530.55	\$589.50		\$0.00	\$1,120.05	\$198.16	\$1,730.65	\$1,928.81
2009	Original	Y		\$329.80	\$366.00		\$0.00	\$695.80	\$127.31	\$1,186.71	\$1,314.02
2008	RDNF						-	-	-	\$0.00	-
2007	RDNF						-	-	-	\$0.00	-
2006	RDNF						-	-	-	\$0.00	-
	Totals			\$25,817.00	\$29,960.07	\$0.00	\$525.90	\$56,302.97	\$9,249.65	\$54,979.31	\$64,228.96

*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)*
2023	RDNF							
2022	No	none	4/15/2023	open	4/15/2026	not filed	\$2,180.00	\$2,180.00
2021	Original	4/15/2022	4/15/2022	4/15/2025	4/15/2025	4/15/2025	\$2,180.00	\$2,180.00
2020	Original	4/15/2021	5/17/2021	5/17/2024	5/17/2024	5/17/2024	\$1,800.00	\$1,800.00
2019	SFR	none	7/15/2020	open	7/15/2023	not filed	\$0.00	\$0.00
2018	No	none	4/15/2019	open	4/15/2022	not filed	expired	\$0.00
2017	SFR	none	4/15/2018	open	4/15/2021	not filed	expired	\$0.00
2016	Original*	9/10/2019	4/15/2017	9/10/2022	4/15/2020	9/10/2022	expired	\$0.00
2015	SFR	none	4/15/2016	open	4/15/2019	not filed	expired	\$0.00
2014	SFR	none	4/15/2015	open	4/15/2018	not filed	expired	\$0.00
2013	SFR	none	4/15/2014	open	4/15/2017	not filed	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	5/25/2013	10/15/2012	5/25/2016	10/15/2015	5/25/2016	expired	\$0.00
2010	Original	4/10/2013	4/15/2011	4/10/2016	4/15/2014	4/10/2016	expired	\$0.00
2009	Original	4/10/2013	4/15/2010	4/10/2016	4/15/2013	4/10/2016	expired	\$0.00
2008	RDNF							
2007	RDNF							
2006	RDNF							

*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*
2023 -		RDNF						\$0.00		
2022	(\$2,180.00)	No	none	none				\$0.00		
2021	\$7,274.84	Original	none	none	No			\$88.72	\$124.11	\$109.87
2020	\$6,390.66	Original	none	none	No			\$84.59	\$109.01	\$96.53
2019	\$0.00	SFR	8/9/2022	none				\$0.00		
2018	\$0.00	No	none	none				\$0.00		
2017	\$0.00	SFR	7/13/2022	none				\$0.00		
2016	\$16,974.20	Original*	6/5/2019	none	No			\$263.72	\$289.56	\$263.72
2015	\$66,484.75	SFR	1/29/2019	none	No			\$1,043.03	\$1,134.14	\$1,043.03
2014	\$70,587.21	SFR	8/22/2017	none	No			\$1,325.43	\$1,325.43	\$1,325.43
2013	\$62,367.18	SFR	8/22/2017	none	No			\$1,171.07	\$1,171.07	\$1,171.07
2012	\$5,738.50	Original	none	none	No	Account currently considered collectable	7/16/2018	\$1,167.92	\$1,167.92	\$1,167.92
2011	\$6,191.51	Original	none	none	No	Account currently considered collectable	7/16/2018	\$2,088.03		
2010	\$5,406.86	Original	none	none	No	Account currently considered collectable	7/16/2018	\$1,100.43		
2009	\$3,473.82	Original	none	none	No	Account currently considered collectable	7/16/2018	\$327.00		
2008 -		RDNF						\$0.00		
2007 -		RDNF						\$0.00		
2006 -		RDNF						\$0.00		
						Total Estimated IA Payment (Does Not Include SRP)*		\$8,659.94	\$5,321.24	\$5,177.57

*Includes IRS daily accrued interest of 7% APR.