

Scenario Title

Retirement Income - Possible CNC

Scenario Description:

This scenario is about a retired person who has both a pension and SSA income. Retired persons with tax issues are one of the most common situations you will face.

The taxpayer spends \$625 per month on Uber. TP believes it is high because of his frequent doctors appointments.

Taxpayer has not filed his 1040 since 2005. THS shows that he owes \$37k to the IRS which is due to a SFR filed by the IRS. In addition, CA FTB says he owes \$16k (2006). Taxpayer cannot locate any records related to 2006 or subsequent years. However, it appears that IRS has no interest in filing a SFR for 2007 to current date.

TP is disabled and visually impaired and has appropriate documentation.

IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
2022	RDNF	Uk					-	-	4/28/2022
2021	No	S					\$0.00	\$0.00	4/28/2022
2020	No	S					\$0.00	\$0.00	4/28/2022
2019	No	S					\$0.00	\$0.00	4/28/2022
2018	No	S					\$0.00	\$0.00	4/28/2022
2017	No	S					\$0.00	\$0.00	4/28/2022
2016	No	S					\$0.00	\$0.00	4/28/2022
2015	No	S					\$0.00	\$0.00	4/28/2022
2014	No	S					\$0.00	\$0.00	4/28/2022
2013	No	S					\$0.00	\$0.00	4/28/2022
2012	No	S					\$0.00	\$0.00	4/28/2022
2011	No	S					\$0.00	\$0.00	4/28/2022
2010	No	S					\$0.00	\$0.00	4/28/2022
2009	No	S					\$0.00	\$0.00	4/28/2022
2008	No	S					\$0.00	\$0.00	4/28/2022
2007	No	S					\$0.00	\$0.00	4/28/2022
2006	SFR	S	10/15/2007		3/21/2022	Closed	\$37,062.09	\$37,951.91	4/28/2022
2005	Original	S		Removed			\$0.00	\$0.00	4/28/2022
2004	Original	S		Removed			\$0.00	\$0.00	4/28/2022
2003	Original	S		Removed			\$0.00	\$0.00	4/28/2022
2002	Original	S		Removed			\$0.00	\$0.00	4/28/2022
2001	Original	S					\$0.00	\$0.00	4/28/2022
2000	Original	S	10/15/2001	Removed			\$0.00	\$0.00	4/28/2022
1999	No	S	10/15/2000				\$0.00	\$0.00	4/28/2022
1998	No	S	8/15/1999				\$0.00	\$0.00	4/28/2022
1997	No	S					\$0.00	\$0.00	4/28/2022
1996	SFR	S		5/26/2006		Closed	\$0.00	\$0.00	4/28/2022
1995	SFR	S		5/26/2006		Closed	\$0.00	\$0.00	4/28/2022
1994	SFR	S		5/26/2006		Closed	\$0.00	\$0.00	4/28/2022
1993	SFR	S		5/26/2006		Closed	\$0.00	\$0.00	4/28/2022
1992	SFR	S		5/26/2006		Closed	\$0.00	\$0.00	4/28/2022
1991	SFR	S		5/26/2006		Closed	\$0.00	\$0.00	4/28/2022
1990	No	MFJ					\$0.00	\$0.00	4/28/2022
						Total**	\$37,062.09	\$37,951.91	

*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

Taxpayer(s) Personal Info			
	Primary	Spouse	
First Name	Brian		
Last Name	Martin		
SSN	976-00-1879		
Date of Birth	5/9/1943		
Age	79		
Marital Status	S		
Phone	865-555-1212		
Street Address	7967 Maple St		
City	Knoxville		
State	TN		
State (Full)	Tennessee		
Zip	37918		
County	Knox		
Number of Dependents	0		
Number of Cohabitants	0		

Dependents			
	1	2	3
First Name			
Last Name			
DOB			
Age			
Monthly Income			

Cohabitant			
	1	2	3
First Name			
Last Name			
Age			
Monthly Income			

Wages				
TP/SP	Employer Name	Occupation	Time Employed	Pay Cycle
Annual Pay For Reference	Gross Paycheck Wages	Health Ins	Retirement	Net PreTax Wages
FICA Medicare	FICA Social Security	Federal WH	State WH	Net Pay
TP/SP	Employer Name	Occupation	Time Employed	Pay Cycle
Annual Pay For Reference	Gross Paycheck Wages	Health Ins	Retirement	Net PreTax Wages
		\$0		
FICA Medicare	FICA Social Security	Federal WH	State WH	Net Pay
TP/SP	Employer Name	Occupation	Time Employed	Pay Cycle
Annual Pay For Reference	Gross Paycheck Wages	Health Ins	Retirement	Net PreTax Wages
				\$0
FICA Medicare	FICA Social Security	Federal WH	State WH	Net Pay
\$0	\$0	\$0		\$0
TP/SP	Employer Name	Occupation	Time Employed	Pay Cycle
Annual Pay For Reference	Gross Paycheck Wages	Health Ins	Retirement	Net PreTax Wages
				\$0
FICA Medicare	FICA Social Security	Federal WH	State WH	Net Pay
\$0	\$0	\$0		\$0
OTHER INCOME				
	Taxpayer	Spouse	Total	
Description	Monthly			
Social Security	\$1,905		\$1,905	
SSA Withholding			\$0	
Pension	\$1,246		\$1,246	
Pension Withholding	\$25		\$25	
Unemployment			\$0	
UE Withholding			\$0	
Child support			\$0	
Alimony			\$0	
Net rental income			\$0	
Interest/dividends			\$0	
Other income			\$0	

EXPENSES					
Housing			Food Expenses		
	Actual			Actual	
Mortgage			Food		
Taxes			Housekeeping supplies		
Insurance			Apparel & services		
Repairs/Maintenance			Personal care		
Rent	\$1,350		Miscellaneous		
Utilities		Medical Expenses (Monthly)			
Internet	\$50			Actual	
Cable	\$50		Copays		
Electric	\$125		Prescriptions		
Gas/heating oil			Other		
Home/cell phone	\$50		Health Insurance		
Trash/water			Health Insurance		\$350
Transporatation			Dental Insurance		
Public Transportation			Vision Insurance		
Insurance			Other Insurance (LTD,STD,AD&D)		
Fuel					
Maintenance/Other					
Loans					
Type	Secured	Start	End	Balance	Monthly Pmt
Credit Card/Available Credit					
Type	Bank	Account #	Credit Limit	Balance	Monthly Pmt
General Expenses					
Description		Taxpayer	Spouse	Total	
Retirement Employer Required				\$0	
Voluntary Retirement				\$0	
Union Dues				\$0	
Student Loans				\$0	
Child Support				\$0	
Alimony		\$500		\$500	
Court Ordered Payments				\$0	
Estimated Tax Payments				\$0	

ASSETS

Accounts

Type	Account #	Amount			
Cash		\$0			
TP Checking	711947520	\$6,500			
Capital One Bank (USA), National Association 4851 Cox Road, Glen Allen, VA 23058					
TP Savings					
SP Checking					
SP Savings					

Investment Accounts

Type	Account #	Basis Cost	Current Value		
TP IRA					
SP IRA					
TP 401-K					
SP 401-K					
TP Crypto					
SP Crypto					
TP Money Mkt					
Sp Money Mkt					

Assets	
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[illegible]

Property

Type	Purchased Date	Purchase Price	Current Value	How Title Held