

# IRS Tax Account Analysis

Prepared For:  
Howard Moore  
April 28, 2023

Report Presented By:



Resolution Readiness Report  
Howard Moore - XXX-XX-8685

Tax Filing Compliance	YES	Active Audit or Exam	NO	Upcoming Appeal Deadline	NO
In Active Collections	YES	Assigned To Private Collections Agency	NO	Passport Certified For Revocation	NO
Penalty Abatement Opportunity	NO	Tax Lien Filed	NO	Estimated Monthly Payment	\$1,291.24

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	S		none						(\$1,300.00)
2021	Original	S		none			11/8/2032			\$0.00
2020	Original	S		none			3/9/2031			\$0.00
2019	Original	S		none	No		2/12/2032	No longer in installment agreement status	1/23/2023	\$1,908.48
2018	Original	S		none	No		12/26/2029	No longer in installment agreement status	1/23/2023	\$3,572.58
2017	Original	S		none	No		8/7/2028	No longer in installment agreement status	1/23/2023	\$6,710.09
2016	Original	S		none	No		1/2/2028	No longer in installment agreement status	1/23/2023	\$12,792.60
2015	Original	S		none	No		1/4/2028	No longer in installment agreement status	1/23/2023	\$17,520.65
2014	Original	S		11/13/2015	2/22/2023		8/20/2025	No longer in installment agreement status	1/23/2023	\$13,203.90
2013	Original	S		none			8/14/2024	No longer in installment agreement status	11/7/2022	\$0.39
2012	Original	MFJ		none			7/4/2023	No longer in installment agreement status	10/12/2020	\$0.00
2011	Original	MFJ		none			6/28/2022	No longer in installment agreement status	8/21/2017	\$0.00
2010	Original	MFJ		none			6/30/2021	No longer in installment agreement status	2/10/2014	\$0.00
2009	-	Uk								-
2008	-	Uk								-
2007	-	Uk								-
2006	-	Uk								-
2005	-	Uk								-
2004	-	Uk								-
							TOTAL			\$55,708.69

\*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

# Resolution Readiness Report

## Howard Moore - XXX-XX-8685

Tax Filing Compliance	YES	Missing Tax Returns	
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	NO	Tax Periods	
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	
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	YES	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.
-----------------------	-----	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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.
----------------------------------------	----	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Passport Certified for Revocation	NO	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.
-----------------------------------	----	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Eligible for First Time Abatement	NO	
-----------------------------------	----	--

Tax Lien Filed	NO	Tax Periods	
----------------	----	-------------	--

Streamline Installment Agreement	NO		Non Streamline Installment Agreement	YES	\$1,291.24
----------------------------------	----	--	--------------------------------------	-----	------------

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 (PPIA), Currently Non Collectible (CNC), or an Offer in Compromise (OIC).