

Resolution Readiness Report

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	YES	Estimated Monthly Payment	\$2,207.18

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
2025	RDNF	Uk								-
2024	Original	S		none			5/6/2035			\$0.00
2023	Original	S		none			5/7/2034			\$0.00
2022	Original	MFS		4/10/2025	5/10/2025		6/6/2033			\$10,896.02
2021	Original	MFJ		4/10/2025	5/10/2025		5/17/2032	Account currently considered collectible	10/2/2023	\$15,058.88
2020	Original	MFJ		4/10/2025	5/10/2025		7/6/2031			\$143.25
2019	Original	MFJ		none						\$0.00
2018	Original	S	1/31/2020	4/10/2025	5/10/2025		6/4/2029	Account currently considered collectible	10/9/2023	\$4,770.70
2017	No	S		none						\$0.00
2016	Original	S		none			4/11/2027			\$0.00
2015	Original	S	10/12/2018	4/10/2025	5/10/2025	Closed#	2/16/2026 to 2/13/2028	Account currently considered collectible	10/9/2023	\$20,075.12
2014	Original	S	10/12/2018	4/10/2025	5/10/2025	Closed#	4/2/2025 to 5/25/2027	Account currently considered collectible	10/9/2023	\$20,566.06
2013	Original	S	10/12/2018	4/25/2016		Closed#	5/8/2024 to 2/11/2026	No longer in installment agreement status	8/7/2017	\$0.00
2012	RDNF	Uk								-
2011	RDNF	Uk								-
2010	RDNF	Uk								-
							TOTAL			\$71,510.03

*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

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	YES	Tax Periods	2018, 2015, 2014, 2013		
Streamline Installment Agreement	NO		Non Streamline Installment Agreement	YES	\$2,207.18

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? = Same Is Taxpayer in resolution? = No Current resolution monthly payment? = 433 prepared? = Yes MDI amount? = 800 Taxpayer maximum monthly payment? = 500 Taxpayer target monthly payment? = 500 Unresolved state tax debt? = No Which states? = State debt amount owed? = RO or RA Assigned? = No Taxpayer home value? = 0 Tax pro notes: Offer in Compromise Candidate.</p> <p>IRS Agent is disallowing \$300 of monthly credit card debt, saying the \$800 payment will be acceptable if we can substantiate with receipts</p> <p>I say the client can stop payments and do a 5 month offer in compromise, doubt as to collectability.</p> <p>One of the years is MFJ</p>								
Collectability Opinion	MEDIUM – Collection Statute Expiration Dates (CSEDs) on 2014 & 2015 will limit IRS ability to collect.								
Criminal Evaluation	LOW – balance due under \$100k								
Summary & Strategy	<p>Here is the section on Credit Cards from the IRS Financial Analysis Handbook (IRM 5.15.1.11 Other Expenses)</p> <table><tr><th>Expense Item</th><th>Expense is Necessary:</th><th>Notes/Tips</th></tr><tr><td>Credit Card Debt</td><td>Credit cards are generally considered a method of payment, rather than a specific expense. A taxpayer may be paying for necessary living expenses using cash or a credit card, e.g. food, clothing, gas, etc. Consequently, payments for the portion of the credit card debt reflecting necessary living expenses are provided for as allowable expenses under the national and local standards. It is important that taxpayers be informed of the above, and be advised</td><td>If a taxpayer is paying for necessary expenses that exceed the standards, and those expenses are justified, a deviation under the expense item on Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals, should be allowed. If a credit card payment is only partially allowed or not allowed at all, the taxpayer should be advised that the IRS allows an amount monthly for miscellaneous expenses that can be used to make</td></tr></table>			Expense Item	Expense is Necessary:	Notes/Tips	Credit Card Debt	Credit cards are generally considered a method of payment, rather than a specific expense. A taxpayer may be paying for necessary living expenses using cash or a credit card, e.g. food, clothing, gas, etc. Consequently, payments for the portion of the credit card debt reflecting necessary living expenses are provided for as allowable expenses under the national and local standards. It is important that taxpayers be informed of the above, and be advised	If a taxpayer is paying for necessary expenses that exceed the standards, and those expenses are justified, a deviation under the expense item on Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals, should be allowed. If a credit card payment is only partially allowed or not allowed at all, the taxpayer should be advised that the IRS allows an amount monthly for miscellaneous expenses that can be used to make
Expense Item	Expense is Necessary:	Notes/Tips							
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that the IRS National Standards for Food, Clothing and Other Items provides an amount for miscellaneous expenses that can be applied to credit card debt. Generally, minimum payments on credit cards are allowed under the six-year rule.

credit card payments. See Exhibit 5.15.1-1, Questions 19-21.

When you say “substantiate with receipts” I assume that means there are some categories of expenses over standards or that require proof to be allowed? As you are thinking through Partial Pay Installment Agreement (PPIA) vs Offer in Compromise (OIC) be cognizant of any expenses that a IRS customer service rep may be allowing that would not be allowed in an OIC determination. Recommend using the [Offer in Compromise Pre-Qualifier](#) for an initial evaluation.

Another issue you may face is whether the IRS could collect substantially more via an Installment Agreement versus the amount offered.

5.8.4.3 (04-25-2025) Doubt as to Collectibility

(4) Additionally, if the taxpayer has the ability to make installment payments, the investigating employee should determine the amount which may be collectible from a partial payment installment agreement (PPIA). In some instances, although the taxpayer is not able to fully pay via an installment agreement, due to a high monthly payment ability, the amount collectible through the CSED is substantially more than the RCP amount calculated as defined in IRM 5.8.5, Financial Analysis. In these situations, when the disparity between the amount offered and the amount collectible via a PPIA is substantial, acceptance of an offer may not be in the government’s best interest.

Assuming no or little equity in assets it sounds like you would make a lump sum offer of approximately \$10k (assuming Monthly Disposable Income of \$800 x 12). Could the IRS collect more at \$800 per month over the remaining life of the debt? Based on the estimated figures below it seems the answer is yes, they could collect substantially more.

Tax Period	Months Left on CSED	Current Balance Due	Potential Collections via \$800 IA
2014	22	\$20,566.06	\$17,600.00
2015	31	\$20,075.12	\$7,200.00
2018	47	\$4,770.70	all
2020	72	\$143.25	all
2021	83	\$15,058.88	all
2022	95	\$10,896.02	all



	<p>Ultimately a client decision whether to move forward with the Offer in Compromise (OIC). Make sure they are fully informed and document your case files about the pros and cons associated with pursuing this course of action.</p> <ul style="list-style-type: none">• If unsuccessful the CSEDs will toll for the period the OIC was under consideration, the 2014 & 2015 periods are within 3 years of expiration.• Any payments made with the offer (down payment and application fee) are non refundable if the OIC is rejected. Will be applied to the debt but will not be returned to the taxpayer.• Taxpayer has no right or guarantee to an OIC, even the best candidate can be rejected as not in the best interests of the IRS.• If successful (seems unlikely) then the taxpayer MUST remain in compliance for the next five years (with filing AND paying) or risk the OIC being rescinded. <p>2020 & 2021 tax periods need to be mirrored into separate assessments. IRS is notorious for not following through on this. If an OIC is submitted the OIC examiner SHOULD make sure it happens (but still need to follow up). If you proceed with the PPIA make a request of the agent to mirror the MFJ balances. From there monitor for mirroring and input of the IA if delayed on those modules.</p>
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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
2024	Original	S	\$11,515.00	\$0.00	\$0.00	7/22/2025	✓
2023	Original	S	\$12,990.00	\$0.00	\$0.00	7/22/2025	✓
2022	Original	MFS	\$20,538.00	\$3,336.02	\$10,896.02	7/22/2025	✗
2021	Original	MFJ	\$13,817.00	\$3,726.88	\$15,058.88	7/22/2025	✗
2020	Original	MFJ	\$2,777.00	\$27.95	\$143.25	7/22/2025	✗
2019	Original	MFJ	\$0.00	\$0.00	\$0.00	7/22/2025	✓
2018	Original	S	\$3,703.00	\$1,993.70	\$4,770.70	7/22/2025	✗
2017	No	S	\$0.00	\$0.00	\$0.00	7/22/2025	✓
2016	Original	S	\$7,356.00	\$0.00	\$0.00	7/22/2025	✓
2015	Original	S	\$13,863.00	\$11,230.12	\$20,075.12	7/22/2025	✗
2014	Original	S	\$10,922.00	\$12,489.74	\$20,566.06	7/22/2025	✗
2013	Original	S	\$5,615.00	\$1,096.62	\$0.00	7/22/2025	✓
2012	RDNF	Uk	\$0.00	\$0.00	-	7/22/2025	✓
2011	RDNF	Uk	\$0.00	\$0.00	-	7/22/2025	✓
2010	RDNF	Uk	\$0.00	\$0.00	-	7/22/2025	✓
Totals:			\$103,096.00	\$33,901.03	\$71,510.03		

Return Filed Definitions:

Original = Return filed
Amended = Amended return filed

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

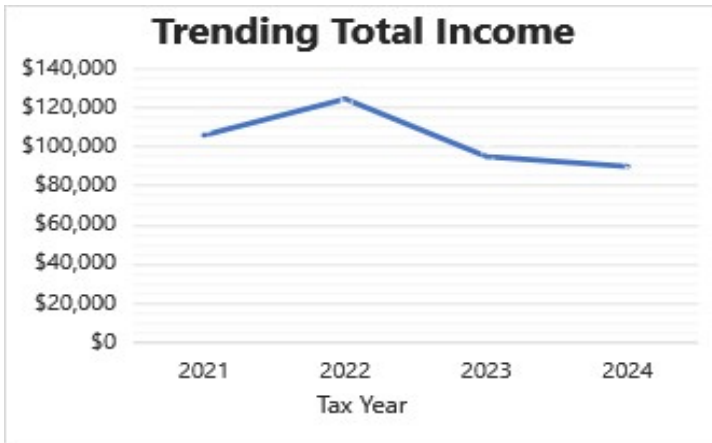
Opportunities:

- 2022 - Education Credit not claimed for this year but claimed in: 2021
- 2023 - Education Credit not claimed for this year but claimed in: 2021
- 2024 - Education Credit not claimed for this year but claimed in: 2021

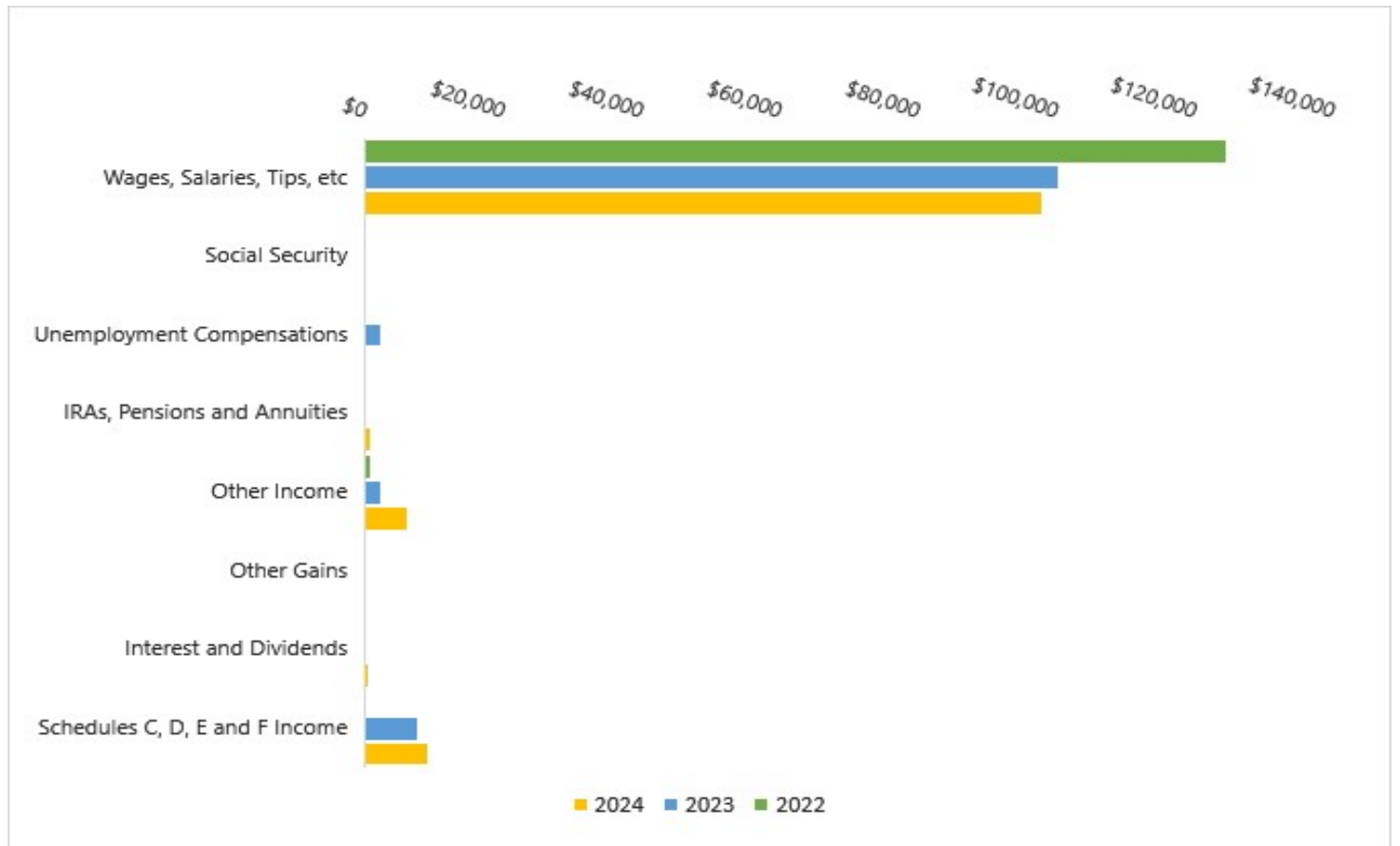
Issues:

- 2013 - Federal tax lien issued on: 10/12/2018
- 2014 - Federal tax lien issued on: 10/12/2018
- 2014 - Taxes owed for this tax year: \$20,566
- 2015 - Federal tax lien issued on: 10/12/2018
- 2015 - Taxes owed for this tax year: \$20,075
- 2018 - Federal tax lien issued on: 1/31/2020
- 2018 - Taxes owed for this tax year: \$4,771
- 2020 - Taxes owed for this tax year: \$143
- 2021 - Taxes owed for this tax year: \$15,059
- 2022 - Taxes owed for this tax year: \$10,896

Taxpayer IRS Account Analysis



Income Breakdown



Income Breakdown	2022	2023	2024
Wage & Income Transcript Date	7/22/2025	7/22/2025	7/22/2025
Wages, Salaries, Tips, etc	\$124,211	\$100,184	\$97,635
Social Security	\$0	\$0	\$0
Unemployment Compensations	\$0	\$1,925	\$0
IRAs, Pensions and Annuities	\$0	\$0	\$558
Other Income	\$700	\$2,011	\$5,965
Other Gains	\$0	\$0	\$0
Interest and Dividends	\$0	\$10	\$300
Schedules C, D, E and F Income	\$0	\$7,384	\$8,758

IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
2025	RDNF	Uk					-	-	7/22/2025
2024	Original	S					\$0.00	\$0.00	7/22/2025
2023	Original	S					\$0.00	\$0.00	7/22/2025
2022	Original	MFS			5/10/2025		\$9,391.73	\$10,896.02	7/22/2025
2021	Original	MFJ			5/10/2025		\$13,614.48	\$15,058.88	7/22/2025
2020	Original	MFJ			5/10/2025		\$133.67	\$143.25	7/22/2025
2019	Original	MFJ					\$0.00	\$0.00	7/22/2025
2018	Original	S		1/31/2020	5/10/2025		\$4,451.83	\$4,770.70	7/22/2025
2017	No	S					\$0.00	\$0.00	7/22/2025
2016	Original	S					\$0.00	\$0.00	7/22/2025
2015	Original	S		10/12/2018	5/10/2025	Closed#	\$18,733.33	\$20,075.12	7/22/2025
2014	Original	S		10/12/2018	5/10/2025	Closed#	\$19,184.26	\$20,566.06	7/22/2025
2013	Original	S		10/12/2018		Closed#	\$0.00	\$0.00	7/22/2025
2012	RDNF	Uk					-	-	7/22/2025
2011	RDNF	Uk					-	-	7/22/2025
2010	RDNF	Uk					-	-	7/22/2025
						Total	\$65,509.30	\$71,510.03	

*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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals
Transcript Date:	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	
Medicare Wages:	\$47,005	\$55,845	\$45,987	\$11,685	\$46,737	\$15,101	\$22,881	\$124,211	\$100,707	\$98,314	\$568,473
Wages:	\$47,005	\$55,845	\$45,987	\$11,685	\$46,696	\$15,101	\$22,881	\$124,211	\$100,184	\$97,635	\$567,230
Taxable FICA Wages:	\$18,142	\$21,555	\$17,463	\$5,112	\$16,732	\$4,703	\$22,881	\$124,211	\$100,707	\$98,314	\$429,820
Taxable FICA Tips:	\$28,863	\$34,290	\$28,523	\$6,573	\$30,005	\$10,398	-	-	-	-	\$138,652
Party Transactions:	-	\$3,465	\$3,675	\$50,141	\$45,980	-	\$29,199	-	-	-	\$132,460
Nonemployee Compensation:	-	-	-	-	-	\$54,554	\$49,203	\$0	\$0	\$8,758	\$112,515
Scholarships or Grants:	-	-	-	-	-	\$9,886	\$26,314	\$32,397	-	-	\$68,597
Qualified Tuition and Related Expense:	-	-	-	-	-	\$8,762	\$26,313	\$32,397	-	-	\$67,472
Federal Tax Withheld:	\$6,277	\$8,206	\$6,495	\$1,561	\$3,568	\$1,236	\$2,066	\$12,976	\$12,886	\$11,724	\$66,995
Unemployment Compensation:	-	-	\$4,382	-	-	\$25,050	\$26,550	-	\$1,925	-	\$57,907
Non-employee Compensation:	\$23,800	\$0	\$0	\$15,927	\$0	-	-	-	-	-	\$39,727
FICA Tax Withheld:	\$2,913	\$3,462	\$2,851	\$724	\$2,897	\$936	\$1,418	\$7,700	\$6,242	\$6,095	\$35,238
Health Coverage:	-	-	-	-	-	-	-	\$9,104	\$5,577	\$11,171	\$25,852
July Payments:	-	-	-	\$6,239	\$4,820	-	\$6,856	-	-	-	\$17,915
June Payments:	-	-	\$120	\$7,258	\$4,610	-	\$5,774	-	-	-	\$17,762
September Payments:	-	-	\$12	\$7,830	\$4,839	-	\$2,747	-	-	-	\$15,428
May. Payments:	-	-	\$825	\$4,856	\$5,563	-	\$4,183	-	-	-	\$15,427
August Payments:	-	-	-	\$6,108	\$3,930	-	\$4,929	-	-	-	\$14,967
December Payments:	-	\$1,863	-	\$6,229	\$1,588	-	\$349	-	-	-	\$10,029
October Payments:	-	\$275	\$70	\$6,313	\$3,365	-	-	-	-	-	\$10,023
Proceeds:	\$25	-	-	-	-	-	\$1,238	-	\$7,384	-	\$8,647
November Payments:	-	\$1,325	-	\$4,435	\$2,742	-	\$84	-	-	-	\$8,586
Medicare Withheld:	\$681	\$809	\$666	\$168	\$677	\$218	\$331	\$1,800	\$1,459	\$1,425	\$8,234
Cost or Other Basis:	\$25	-	-	-	-	-	\$752	-	\$7,358	-	\$8,135
April Payments:	-	-	\$939	\$867	\$4,343	-	\$1,735	-	-	-	\$7,884
Other Income:	-	-	-	-	-	-	\$28	\$700	-	\$5,965	\$6,693
March Payments:	-	-	\$852	-	\$3,139	-	\$1,712	-	-	-	\$5,703
January Payments:	-	-	\$365	-	\$4,189	-	\$781	-	-	-	\$5,335
February Payments:	-	-	\$487	-	\$2,847	-	\$44	-	-	-	\$3,378
MSA Gross Distribution:	-	-	-	-	-	-	-	\$1,368	\$991	-	\$2,359
Prior Year Refund:	\$0	\$0	\$0	\$0	\$0	\$1,439	\$668	\$0	\$0	\$0	\$2,107
Amount of Debt Discharged:	-	-	-	-	-	-	-	-	\$2,011	-	\$2,011
Health Savings Account:	-	-	-	-	-	-	-	\$1,166	\$500	-	\$1,666
Current Contributions:	-	-	-	-	-	-	-	\$1,166	\$500	-	\$1,666
Deferred Compensation:	-	-	-	-	\$41	-	-	-	\$523	\$678	\$1,242
Student Loan Interest:	-	-	-	-	-	-	-	-	-	\$737	\$737
Gross Distributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558	\$558

**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.

WAGE INCOME SUMMARY (cont.)

Definitions	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals
Taxable Amount:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558	\$558
Interest:	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$300	\$301
Ordinary Dividends:	-	-	-	-	-	-	-	-	\$5 -		\$5
Qualified Dividends:	-	-	-	-	-	-	-	-	\$5 -		\$5
Allocated Tips:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Gains:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dividends:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IRA Contributions:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mortgage Interest Paid:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pensions and Annuities:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Points Paid:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Sales:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Savings Bonds:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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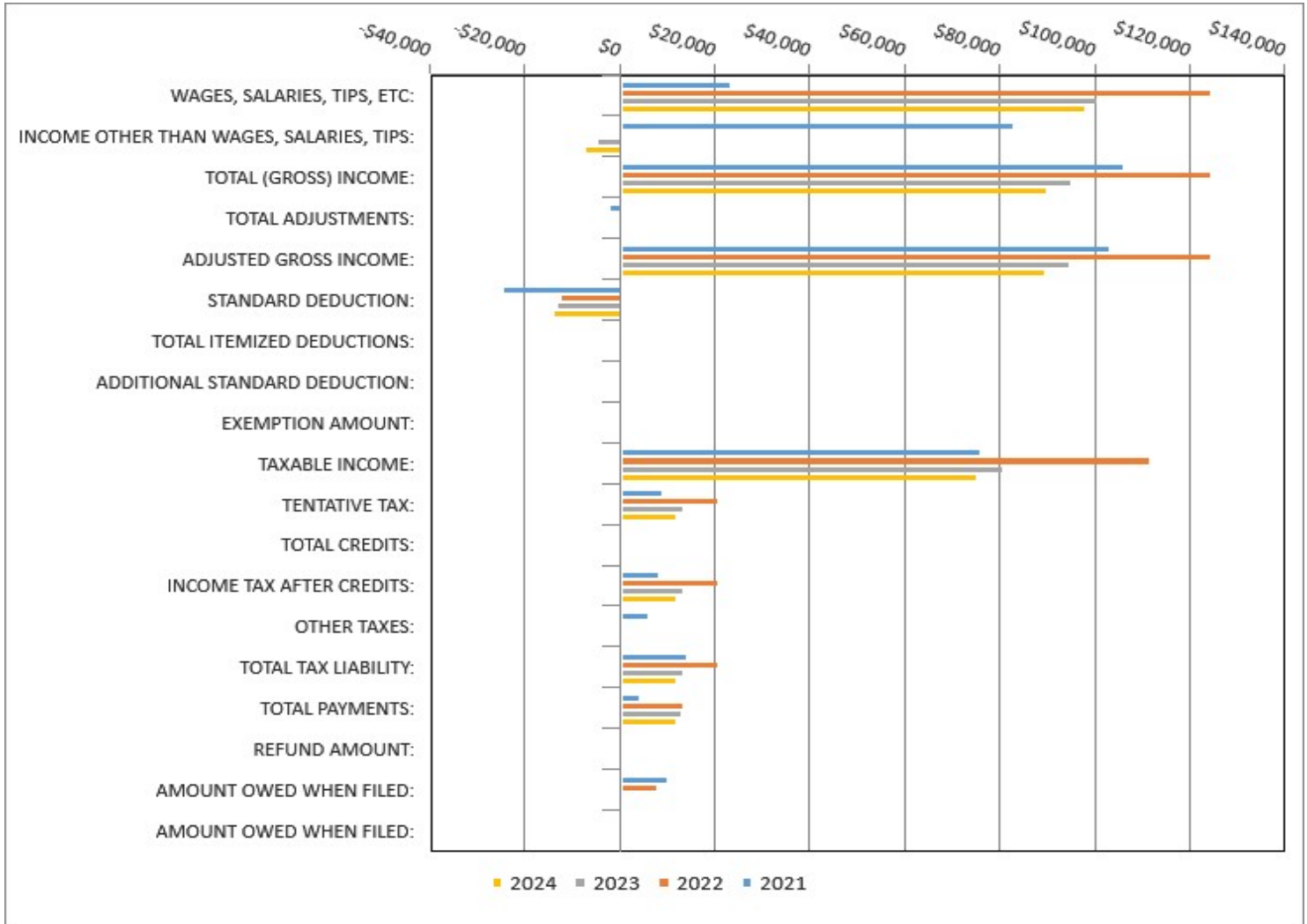
INCOME DOCUMENTS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals
Transcript Date:	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	7/22/2025	
W-2	2	1	1	3	1	1	2	2	3	1	17
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	1	1
1098-T	0	0	0	0	0	1	1	1	0	0	3
5498	0	0	0	0	0	0	0	0	0	0	0
5498 SA	0	0	0	0	0	0	0	1	1	1	3
1099-A	0	0	0	0	0	0	0	0	0	0	0
1099-B	12	0	0	0	0	0	6	0	6	0	24
1099-C	0	0	0	0	0	0	0	0	1	0	1
1099-CAP	0	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	1	0	1
1099-G	0	0	1	0	0	2	2	0	1	0	6
1099-H	0	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	1	1	1	0	0	0	1	1	5
1099-K	0	2	1	1	1	0	1	0	0	0	6
1099-LTC	0	0	0	0	0	0	0	0	0	0	0
1099-MISC	1	0	0	2	0	0	1	1	0	1	6
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	1	1
1099-S	0	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	3	2	0	5
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.)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Totals
1097-BTC	0	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0	0
1099-MSA	0	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0	0
5498-MSA	0	0	0	0	0	0	0	0	0	0	0
1099-NEC	0	0	0	0	0	1	2	0	0	1	4
TOTAL	15	3	4	7	3	5	15	8	16	7	83

TAX RETURN OVERVIEW



TAX SUMMARY	2021	2022	2023	2024
RETURN TRANSCRIPT DATE	7/22/2025	7/22/2025	7/22/2025	7/22/2025
TAX RETURN FILED:	Original	Original	Original	Original
TYPE OF RETURN:	1040	1040	1040	1040
WAGES, SALARIES, TIPS, ETC:	\$22,880	\$124,212	\$100,186	\$97,636
INCOME OTHER THAN WAGES, SALARIES, TIPS:	\$82,793	\$0	(\$5,448)	(\$7,963)
TOTAL (GROSS) INCOME:	\$105,673	\$124,212	\$94,738	\$89,673
TOTAL ADJUSTMENTS:	(\$2,864)	\$0	(\$500)	(\$262)
ADJUSTED GROSS INCOME:	\$102,809	\$124,212	\$94,238	\$89,411
STANDARD DEDUCTION:	(\$25,100)	(\$12,950)	(\$13,850)	(\$14,600)
TOTAL ITEMIZED DEDUCTIONS:	-	-	-	-
ADDITIONAL STANDARD DEDUCTION:	\$0	\$0	\$0	\$0
EXEMPTION AMOUNT:	\$0	\$0	\$0	\$0
TAXABLE INCOME:	\$75,720	\$111,262	\$80,388	\$74,811
TENTATIVE TAX:	\$8,689	\$20,538	\$12,990	\$11,515
TOTAL CREDITS:	(\$600)	\$0	\$0	\$0
INCOME TAX AFTER CREDITS:	\$8,089	\$20,538	\$12,990	\$11,515
OTHER TAXES:	\$5,728	\$0	\$0	\$0
TOTAL TAX LIABILITY:	\$13,817	\$20,538	\$12,990	\$11,515
TOTAL PAYMENTS:	\$3,885	\$12,978	\$12,692	\$11,669
REFUND AMOUNT:	-	-	-	\$154
AMOUNT OWED WHEN FILED:	\$9,932	\$7,567	\$298	-
AMOUNT OWED WHEN FILED:				

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)**
2024												
	150	Tax return filed	5/5/2025	\$11,515.00	\$0.00		5/6/2035	uk		-	\$0.00	
		2024 Reversed Credits/Other			\$0.00		5/6/2035			-	\$0.00	
		2024 Accrued Penalty			\$0.00		5/6/2035			-	\$0.00	
		2024 Accrued Interest			\$0.00		5/6/2035			-	\$0.00	
		2024 Total IA Payments									\$0.00	
2023												
	150	Tax return filed	5/6/2024	\$12,990.00	\$0.00		5/7/2034	uk		-	\$0.00	
		2023 Reversed Credits/Other			\$0.00		5/7/2034			-	\$0.00	
		2023 Accrued Penalty			\$0.00		5/7/2034			-	\$0.00	
		2023 Accrued Interest			\$0.00		5/7/2034			-	\$0.00	
		2023 Total IA Payments									\$0.00	
2022												
	150	Tax return filed	6/5/2023	\$20,538.00	\$7,560.00		6/6/2033	6/5/2033	0	95	\$103.96	\$132.65
	276	Penalty for late payment of tax	6/5/2023	\$75.60	\$75.60		6/6/2033	6/5/2033	0	95	\$1.04	\$1.33
	170	Penalty for not pre-paying tax	6/5/2023	\$7.00	\$7.00		6/6/2033	6/5/2033	0	95	\$0.10	\$0.12
	196	Interest charged for late payment	6/5/2023	\$74.30	\$74.30		6/6/2033	6/5/2033	0	95	\$1.02	\$1.30
	276	Penalty for late payment of tax	8/26/2024	\$907.20	\$907.20		6/6/2033	uk		95	\$12.47	\$15.92
	196	Interest charged for late payment	8/26/2024	\$767.63	\$767.63		6/6/2033	uk		95	\$10.56	\$13.47
		2022 Reversed Credits/Other			\$0.00		6/6/2033			-	\$0.00	
		2022 Accrued Penalty			\$831.60		6/6/2033			95	\$11.44	\$14.59
		2022 Accrued Interest			\$672.69		6/6/2033			95	\$9.25	\$11.80
		2022 Total IA Payments									\$149.84	
2021												
		2021 Reversed Credits/Other			\$0.00		5/17/2032			-	\$0.00	
		2021 Accrued Penalty			\$469.26		5/17/2032			83	\$7.15	\$8.23
		2021 Accrued Interest			\$975.14		5/17/2032			83	\$14.86	\$17.11
		2021 Total IA Payments									\$229.54	
	150	Tax return filed	5/16/2022	\$13,817.00	\$11,332.00		5/17/2032	uk		83	\$172.74	\$198.83
	276	Penalty for late payment of tax	5/16/2022	\$85.32	\$85.32		5/17/2032	uk		83	\$1.30	\$1.50
	196	Interest charged for late payment	5/16/2022	\$38.56	\$38.56		5/17/2032	uk		83	\$0.59	\$0.68
	276	Penalty for late payment of tax	8/28/2023	\$0.00	\$0.00		5/17/2032	uk		-	\$0.00	
	196	Interest charged for late payment	8/28/2023	\$937.73	\$937.73		5/17/2032	uk		83	\$14.29	\$16.45
	276	Penalty for late payment of tax	8/26/2024	\$213.30	\$213.30		5/17/2032	uk		83	\$3.25	\$3.74
	196	Interest charged for late payment	8/26/2024	\$1,007.57	\$1,007.57		5/17/2032	uk		83	\$15.36	\$17.68
2020												
	150	Tax return filed	7/5/2021	\$2,777.00	\$115.30		7/6/2031	uk		72	\$1.97	\$2.02
	196	Interest charged for late payment	7/5/2021	\$2.70	\$2.70		7/6/2031	uk		72	\$0.05	\$0.05
	196	Interest charged for late payment	8/7/2023	\$5.06	\$5.06		7/6/2031	uk		72	\$0.09	\$0.09
	196	Interest charged for late payment	8/26/2024	\$10.61	\$10.61		7/6/2031	uk		72	\$0.18	\$0.19
		2020 Reversed Credits/Other			\$0.00		7/6/2031			-	\$0.00	
		2020 Accrued Penalty			\$0.00		7/6/2031			-	\$0.00	
		2020 Accrued Interest			\$9.58		7/6/2031			72	\$0.16	\$0.17
		2020 Total IA Payments									\$2.45	
2018												
	150	Tax return filed	6/3/2019	\$3,703.00	\$2,747.00		6/4/2029	uk		47	\$67.02	\$68.31

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)**
2018												
	276	Penalty for late payment of tax	6/3/2019	\$27.47	\$27.47		6/4/2029	uk		47	\$0.67	\$0.68
	196	Interest charged for late payment	6/3/2019	\$22.21	\$22.21		6/4/2029	uk		47	\$0.54	\$0.55
	360	Fees and other expenses for collection	2/24/2020	\$30.00	\$30.00		6/4/2029	uk		47	\$0.73	\$0.75
	276	Penalty for late payment of tax	8/24/2020	\$398.31	\$398.31		6/4/2029	uk		47	\$9.72	\$9.90
	196	Interest charged for late payment	8/24/2020	\$170.67	\$170.67		6/4/2029	uk		47	\$4.16	\$4.24
	276	Penalty for late payment of tax	8/26/2024	\$260.96	\$260.96		6/4/2029	uk		47	\$6.37	\$6.49
	196	Interest charged for late payment	8/26/2024	\$795.21	\$795.21		6/4/2029	uk		47	\$19.40	\$19.77
		2018 Reversed Credits/Other			\$0.00		6/4/2029			-	\$0.00	
		2018 Accrued Penalty			\$0.00		6/4/2029			-	\$0.00	
		2018 Accrued Interest			\$318.87		6/4/2029			47	\$7.78	\$7.93
		2018 Total IA Payments									\$116.39	
2016												
	150	Tax return filed	4/10/2017	\$7,356.00	\$0.00		4/11/2027	uk		-	\$0.00	
		2016 Reversed Credits/Other			\$0.00		4/11/2027			-	\$0.00	
		2016 Accrued Penalty			\$0.00		4/11/2027			-	\$0.00	
		2016 Accrued Interest			\$0.00		4/11/2027			-	\$0.00	
		2016 Total IA Payments									\$0.00	
2015												
	150	Tax return filed	2/15/2016	\$5,018.00	\$0.00		2/16/2026	uk		-	\$0.00	
	290	Additional tax assessed	2/12/2018	\$8,845.00	\$8,845.00		2/13/2028	2/12/2028	0	31	\$312.81	\$316.87
	240	Miscellaneous penalty 02-12-2028 IRC	2/12/2018	\$1,769.00	\$1,769.00		2/13/2028	2/12/2028	0	31	\$62.56	\$63.37
	196	Interest charged for late payment	2/12/2018	\$805.21	\$805.21		2/13/2028	2/12/2028	0	31	\$28.48	\$28.85
	276	Penalty for late payment of tax	8/24/2020	\$2,211.24	\$2,211.24		2/13/2028	uk		31	\$78.20	\$79.22
	196	Interest charged for late payment	8/24/2020	\$1,548.22	\$1,548.22		2/13/2028	uk		31	\$54.75	\$55.46
	196	Interest charged for late payment	8/26/2024	\$3,554.66	\$3,554.66		2/13/2028	uk		31	\$125.71	\$127.35
		2015 Reversed Credits/Other			\$0.00		2/13/2028			-	\$0.00	
		2015 Accrued Penalty			\$0.00		2/13/2028			-	\$0.00	
		2015 Accrued Interest			\$1,341.79		2/13/2028			31	\$47.45	\$48.07
		2015 Total IA Payments									\$709.96	
2014												
	150	Tax return filed	3/2/2015	\$767.00	\$0.00	30	4/2/2025	uk		-	\$0.00	
	290	Additional tax assessed	4/24/2017	\$10,155.00	\$8,076.32	30	5/25/2027	5/24/2027	0	22	\$392.31	\$396.00
	240	Miscellaneous penalty 05-24-2027 IRC	4/24/2017	\$2,031.00	\$2,031.00	30	5/25/2027	5/24/2027	0	22	\$98.66	\$99.58
	196	Interest charged for late payment	4/24/2017	\$901.54	\$901.54		5/25/2027	5/24/2027	0	22	\$43.79	\$44.20
	276	Penalty for late payment of tax	8/24/2020	\$1,933.54	\$1,933.54		5/25/2027	uk		22	\$93.92	\$94.81
	196	Interest charged for late payment	8/24/2020	\$2,245.34	\$2,245.34		5/25/2027	uk		22	\$109.07	\$110.09
	276	Penalty for late payment of tax	8/26/2024	\$436.79	\$436.79		5/25/2027	uk		22	\$21.22	\$21.42
	196	Interest charged for late payment	8/26/2024	\$3,559.73	\$3,559.73		5/25/2027	uk		22	\$172.91	\$174.54
		2014 Reversed Credits/Other			\$0.00		5/25/2027			-	\$0.00	
		2014 Accrued Penalty			\$0.00		5/25/2027			-	\$0.00	
		2014 Accrued Interest			\$1,381.80		5/25/2027			22	\$67.12	\$67.75
		2014 Total IA Payments									\$999.00	
2013												
	196	Interest charged for late payment	2/24/2020	\$453.56	\$0.00		2/11/2026	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)**
2013												
		2013 Reversed Credits/Other			\$0.00		2/11/2026			-	\$0.00	
		2013 Accrued Penalty			\$0.00		2/11/2026			-	\$0.00	
		2013 Accrued Interest			\$0.00		2/11/2026			-	\$0.00	
		2013 Total IA Payments									\$0.00	
	150	Tax return filed	4/7/2014	\$2,273.00	\$0.00	30	5/8/2024	uk		-	\$0.00	
	290	Additional tax assessed	1/11/2016	\$3,342.00	\$0.00	30	2/11/2026	2/10/2026	0	-	\$0.00	
	196	Interest charged for late payment	1/11/2016	\$148.55	\$0.00		2/11/2026	2/10/2026	0	-	\$0.00	
	360	Fees and other expenses for collection	11/5/2018	\$148.00	\$0.00		2/11/2026	uk		-	\$0.00	
	276	Penalty for late payment of tax	2/24/2020	\$494.51	\$0.00		2/11/2026	uk		-	\$0.00	

CSED TOLLING CALCULATIONS

Year	Code	Explanation of Transaction	Start Date	End Date	End Code	Tolling Days	Additional Tolling Days	Total Days
2025		No Tolling Events Found						
2024		No Tolling Events Found						
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						
	971	No longer in installment agreement status	8/7/2017	8/7/2017		0	30	30
2013								
	971	No longer in installment agreement status	8/7/2017	8/7/2017		0	30	30
2012		No Tolling Events Found						
2011		No Tolling Events Found						
2010		No Tolling Events Found						

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

IRS NOTICES

Tax Year	Notice Number	Notice Issued	Date
2024			
	CP 0049	Notice issued	5/5/2025
2022			
	CP 0014	Notice issued	6/5/2023
	CP 071C	Notice issued	8/26/2024
2021			
		Notice issued NOTICE1444	4/1/2021
	CP 0011	Notice issued	5/16/2022
		Collection referred to a private debt collection agency	6/20/2022
	CP 0040	Notice issued	6/20/2022
		Collection referral to private debt collection agency is reversed	6/12/2023
	CP 071C	Notice issued	8/28/2023
	CP 071C	Notice issued	8/26/2024
2020			
		Notice issued NOTICE1444	4/27/2020
	CP 0014	Notice issued	7/5/2021
	CP 0022	Notice issued	8/7/2023
	CP 071C	Notice issued	8/26/2024
2019			
	CP 0049	Notice issued	2/24/2020
2018			
	CP 071C	Notice issued	8/26/2024
	CP 0014	Notice issued	6/3/2019
		Issued notice of lien filing and right to Collection Due Process hearing	2/4/2020
	CP 071C	Notice issued	8/24/2020
		Collection referred to a private debt collection agency	12/6/2021
	CP 0040	Notice issued	12/6/2021
		Collection referral to private debt collection agency is reversed	6/12/2023
2016			
	CP 0049	Notice issued	4/10/2017
2015			
	CP 0049	Notice issued	2/15/2016
		Review of unreported income	1/14/2018
	CP 0022	Notice issued	2/12/2018
		Issued notice of lien filing and right to Collection Due Process hearing	10/18/2018
	CP 071C	Notice issued	8/24/2020
		Collection referred to a private debt collection agency	12/6/2021
	CP 0040	Notice issued	12/6/2021
		Collection referral to private debt collection agency is reversed	6/12/2023
	CP 071C	Notice issued	8/26/2024
2014			
	CP 0040	Notice issued	12/6/2021
		Collection referral to private debt collection agency is reversed	6/12/2023
	CP 071C	Notice issued	8/26/2024

IRS NOTICES (cont.)

Tax Year	Notice Number	Notice Issued	Date
2014			
	CP 0049	Notice issued	3/2/2015
		Review of unreported income	4/10/2017
	CP 0022	Notice issued	4/24/2017
		Issued notice of lien filing and right to Collection Due Process hearing	10/18/2018
	CP 071C	Notice issued	8/24/2020
		Collection referred to a private debt collection agency	12/6/2021
2013			
	CP 0049	Notice issued	4/7/2014
		Review of unreported income	12/28/2015
	CP 0022	Notice issued	1/11/2016
		Collection due process Notice of Intent to Levy -- issued	4/25/2016
		Issued notice of lien filing and right to Collection Due Process hearing	10/18/2018
	CP 0049	Notice issued	5/16/2022

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).
CP40	If you received an IRS CP40 Notice, the IRS has assigned your tax account to a private collection agency.
CP49	If you received an IRS CP49 Notice, the IRS used all or part of your refund to pay a tax debt.

IRS ACCOUNT SUMMARY

Tax Year	Code	Explanation of Transaction	Date	Amount
2025				
		Requested data not found.		
2024				
	806	W-2 or 1099 withholding	4/15/2025	(\$11,669)
	826	Credit transferred out to 30 20141231	4/15/2025	\$154
	150	Tax return filed	5/5/2025	\$11,515
	971	Notice issued CP 0049	5/5/2025	\$0
2023				
	670	Payment	4/15/2024	(\$298)
	806	W-2 or 1099 withholding	4/15/2024	(\$12,692)
	150	Tax return filed	5/6/2024	\$12,990
2022				
	806	W-2 or 1099 withholding	4/15/2023	(\$12,978)
	150	Tax return filed	6/5/2023	\$20,538
	170	Penalty for not pre-paying tax 06-05-2033	6/5/2023	\$7
	196	Interest charged for late payment	6/5/2023	\$74
	276	Penalty for late payment of tax	6/5/2023	\$76
	971	Notice issued CP 0014	6/5/2023	\$0
	971	Tax period blocked from automated levy program	4/8/2024	\$0
	196	Interest charged for late payment	8/26/2024	\$768
	276	Penalty for late payment of tax	8/26/2024	\$907
	971	Notice issued CP 071C	8/26/2024	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/10/2025	\$0
	971	Tax period blocked from automated levy program	4/21/2025	\$0
2021				
	290	Additional tax assessed	3/29/2021	\$0
	766	Credit to your account	3/29/2021	(\$2,800)
	846	Refund issued	3/29/2021	\$2,800
	971	Notice issued NOTICE1444	4/1/2021	\$0
	290	Additional tax assessed	6/7/2021	\$0
	766	Credit to your account	4/15/2022	(\$400)
	766	Credit to your account	4/15/2022	(\$18)
	806	W-2 or 1099 withholding	4/15/2022	(\$2,067)
	150	Tax return filed	5/16/2022	\$13,817
	196	Interest charged for late payment	5/16/2022	\$39
	276	Penalty for late payment of tax	5/16/2022	\$85
	971	Notice issued CP 0011	5/16/2022	\$0
	530	Balance due account currently not collectible - not due to hardship	6/4/2022	\$0
	971	Collection referred to a private debt collection agency	6/20/2022	\$0
	971	Notice issued CP 0040	6/20/2022	\$0
	972	Collection referral to private debt collection agency is reversed	6/12/2023	\$0
	196	Interest charged for late payment	8/28/2023	\$938
	276	Penalty for late payment of tax	8/28/2023	\$640
	971	Notice issued CP 071C	8/28/2023	\$0
	537	Account currently considered collectible	10/2/2023	\$0
	277	Reduced or removed penalty for late payment of tax	12/25/2023	(\$640)
	971	Tax period blocked from automated levy program	4/8/2024	\$0
	196	Interest charged for late payment	8/26/2024	\$1,008
	276	Penalty for late payment of tax	8/26/2024	\$213
	971	Notice issued CP 071C	8/26/2024	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2021				
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/10/2025	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/11/2025	\$0
	971	Tax period blocked from automated levy program	4/21/2025	\$0
2020				
	298	Additional tax assessed	0	
	290	Additional tax assessed	4/27/2020	\$0
	766	Credit to your account	4/27/2020	(\$2,400)
	846	Refund issued	4/27/2020	\$2,400
	971	Notice issued NOTICE1444	4/27/2020	\$0
	290	Additional tax assessed	1/18/2021	\$0
	766	Credit to your account	1/18/2021	(\$1,200)
	846	Refund issued	1/18/2021	\$1,200
	766	Credit to your account	4/15/2021	(\$236)
	806	W-2 or 1099 withholding	4/15/2021	(\$1,466)
	670	Payment	5/18/2021	(\$407)
	150	Tax return filed	7/5/2021	\$2,777
	196	Interest charged for late payment	7/5/2021	\$3
	971	Notice issued CP 0014	7/5/2021	\$0
	670	Payment	7/6/2021	(\$671)
	670	Payment	1/5/2022	(\$118)
	767	Reduced or removed credit to your account	2/14/2022	\$118
	767	Reduced or removed credit to your account	12/31/2022	\$118
	196	Interest charged for late payment	8/7/2023	\$5
	971	Notice issued CP 0022	8/7/2023	\$0
	971	Tax period blocked from automated levy program	4/8/2024	\$0
	196	Interest charged for late payment	8/26/2024	\$11
	971	Notice issued CP 071C	8/26/2024	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/10/2025	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/11/2025	\$0
	971	Tax period blocked from automated levy program	4/21/2025	\$0
2019				
	150	Tax return filed	2/24/2020	\$0
	826	Credit transferred out to 30 20131231	2/24/2020	\$3,005
	826	Credit transferred out to 30 20141231	2/24/2020	\$710
	971	Notice issued CP 0049	2/24/2020	\$0
	806	W-2 or 1099 withholding	4/15/2020	(\$3,715)
2018				
	806	W-2 or 1099 withholding	4/15/2019	(\$956)
	150	Tax return filed	6/3/2019	\$3,703
	196	Interest charged for late payment	6/3/2019	\$22
	276	Penalty for late payment of tax	6/3/2019	\$27
	971	Notice issued CP 0014	6/3/2019	\$0
	971	Tax period blocked from automated levy program	8/5/2019	\$0
	582	Lien placed on assets due to balance owed	1/31/2020	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	2/4/2020	\$0
	360	Fees and other expenses for collection	2/24/2020	\$30
	196	Interest charged for late payment	8/24/2020	\$171
	276	Penalty for late payment of tax	8/24/2020	\$398
	971	Notice issued CP 071C	8/24/2020	\$0
	530	Balance due account currently not collectible - not due to hardship	2/2/2021	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2018				
	971	Collection referred to a private debt collection agency	12/6/2021	\$0
	971	Notice issued CP 0040	12/6/2021	\$0
	972	Collection referral to private debt collection agency is reversed	6/12/2023	\$0
	537	Account currently considered collectible	10/9/2023	\$0
	196	Interest charged for late payment	8/26/2024	\$795
	276	Penalty for late payment of tax	8/26/2024	\$261
	971	Notice issued CP 071C	8/26/2024	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/10/2025	\$0
	971	Tax period blocked from automated levy program	4/21/2025	\$0
2017				
		No tax return filed		
2016				
	150	Tax return filed	4/10/2017	\$7,356
	826	Credit transferred out to 30 20081231	4/10/2017	\$360
	826	Credit transferred out to 30 20131231	4/10/2017	\$491
	971	Notice issued CP 0049	4/10/2017	\$0
	806	W-2 or 1099 withholding	4/15/2017	(\$8,207)
2015				
	971	Notice issued CP 0049	2/15/2016	\$0
	150	Tax return filed	2/15/2016	\$5,018
	826	Credit transferred out to 30 20081231	2/15/2016	\$529
	896	Overpayment Credit Offset	2/15/2016	\$731
	806	W-2 or 1099 withholding	4/15/2016	(\$6,278)
	922	Review of unreported income	1/14/2018	\$0
	196	Interest charged for late payment	2/12/2018	\$805
	240	Miscellaneous penalty 02-12-2028 IRC 6662(c), (d), (e), (f), (g), or (h)	2/12/2018	\$1,769
	290	Accuracy-Related Penalty	2/12/2018	\$8,845
	971	Notice issued CP 0022	2/12/2018	\$0
	971	Tax period blocked from automated levy program	4/16/2018	\$0
	582	Lien placed on assets due to balance owed	10/12/2018	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	10/18/2018	\$0
	196	Interest charged for late payment	8/24/2020	\$1,548
	276	Penalty for late payment of tax	8/24/2020	\$2,211
	971	Notice issued CP 071C	8/24/2020	\$0
	530	Balance due account currently not collectible - not due to hardship	2/2/2021	\$0
	971	Collection referred to a private debt collection agency	12/6/2021	\$0
	971	Notice issued CP 0040	12/6/2021	\$0
	972	Collection referral to private debt collection agency is reversed	6/12/2023	\$0
	537	Account currently considered collectible	10/9/2023	\$0
	196	Interest charged for late payment	8/26/2024	\$3,555
	971	Notice issued CP 071C	8/26/2024	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/10/2025	\$0
	971	Tax period blocked from automated levy program	4/21/2025	\$0
2014				
	150	Tax return filed	3/2/2015	\$767
	826	Credit transferred out to 30 20071231	3/2/2015	\$193
	826	Credit transferred out to 30 20081231	3/2/2015	\$79
	896	Overpayment Credit Offset	3/2/2015	\$95
	971	Notice issued CP 0049	3/2/2015	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2014				
	806	W-2 or 1099 withholding	4/15/2015	(\$1,134)
	922	Review of unreported income	4/10/2017	\$0
	196	Interest charged for late payment	4/24/2017	\$902
		Miscellaneous penalty 05-24-2027 IRC 6662(c), (d), (e), (f), (g), or (h)		
	240	Accuracy-Related Penalty	4/24/2017	\$2,031
	290	Additional tax assessed 05-24-2027	4/24/2017	\$10,155
	971	Notice issued CP 0022	4/24/2017	\$0
	971	Installment agreement established	5/6/2017	\$0
	971	No longer in installment agreement status	8/7/2017	\$0
	971	Tax period blocked from automated levy program	8/14/2017	\$0
	582	Lien placed on assets due to balance owed	10/12/2018	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	10/18/2018	\$0
	706	Credit transferred in from 30 20131231	2/24/2020	(\$1,215)
	706	Credit transferred in from 30 20191231	2/24/2020	(\$710)
	196	Interest charged for late payment	8/24/2020	\$2,245
	276	Penalty for late payment of tax	8/24/2020	\$1,934
	971	Notice issued CP 071C	8/24/2020	\$0
	530	Balance due account currently not collectible - not due to hardship	2/2/2021	\$0
	971	Collection referred to a private debt collection agency	12/6/2021	\$0
	971	Notice issued CP 0040	12/6/2021	\$0
	972	Collection referral to private debt collection agency is reversed	6/12/2023	\$0
	537	Account currently considered collectible	10/9/2023	\$0
	196	Interest charged for late payment	8/26/2024	\$3,560
	276	Penalty for late payment of tax	8/26/2024	\$437
	971	Notice issued CP 071C	8/26/2024	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	4/10/2025	\$0
	706	Credit transferred in from 30 20241231	4/15/2025	(\$154)
	971	Tax period blocked from automated levy program	4/21/2025	\$0
2013				
	150	Tax return filed	4/7/2014	\$2,273
	826	Credit transferred out to 30 20071231	4/7/2014	\$1,024
	971	Notice issued CP 0049	4/7/2014	\$0
	806	W-2 or 1099 withholding	4/15/2014	(\$3,297)
	806	W-2 or 1099 withholding	4/15/2014	(\$566)
	922	Review of unreported income	12/28/2015	\$0
	196	Interest charged for late payment	1/11/2016	\$149
	290	Additional tax assessed 02-10-2026	1/11/2016	\$3,342
	971	Notice issued CP 0022	1/11/2016	\$0
	971	Collection due process Notice of Intent to Levy -- issued	4/25/2016	\$0
	971	Collection due process Notice of Intent to Levy -- return receipt signed	5/4/2016	\$0
	971	Tax period blocked from automated levy program	5/9/2016	\$0
	971	Installment agreement established	5/23/2016	\$0
	670	Payment	8/19/2016	(\$105)
	670	Payment	12/20/2016	(\$105)
	670	Payment	1/18/2017	(\$105)
	670	Payment	3/20/2017	(\$105)
	706	Credit transferred in from 30 20161231	4/10/2017	(\$491)
	670	Payment	5/8/2017	(\$105)
	971	No longer in installment agreement status	8/7/2017	\$0
	971	Tax period blocked from automated levy program	8/14/2017	\$0

IRS ACCOUNT SUMMARY (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2013				
	971	Federal Payment Levy Program - Levy Issued	8/28/2017	\$0
	971	First Levy Issued on Module	8/28/2017	\$0
	971	First Levy Issued on Module	10/16/2017	\$0
	582	Lien placed on assets due to balance owed	10/12/2018	\$0
	971	Issued notice of lien filing and right to Collection Due Process hearing	10/18/2018	\$0
	360	Fees and other expenses for collection	11/5/2018	\$148
	670	Payment 20	2/21/2020	(\$1,215)
	196	Interest charged for late payment	2/24/2020	\$454
	276	Penalty for late payment of tax	2/24/2020	\$495
	706	Credit transferred in from 30 20191231	2/24/2020	(\$3,005)
	826	Credit transferred out to 30 20141231	2/24/2020	\$1,215
	197	Reduced or removed interest charged for late payment	3/16/2020	(\$1)
	570	Additional account action pending	3/16/2020	\$0
	571	Resolved additional account action	4/20/2022	\$0
	971	Notice issued CP 0049	5/16/2022	\$0
2012				
		Requested data not found.		
2011				
		Requested data not found.		
2010				
		Requested data not found.		

PAYMENT, CREDIT, ABATEMENT HISTORY*

Tax Year	Code	Explanation of Transaction	Date	Amount
2024				
	806	W-2 or 1099 withholding	4/15/2025	-11669
2023				
	670	Payment	4/15/2024	-298
	806	W-2 or 1099 withholding	4/15/2024	-12692
2022				
	806	W-2 or 1099 withholding	4/15/2023	-12978
2021				
	766	Credit to your account	3/29/2021	-2800
	766	Credit to your account	4/15/2022	-400
	766	Credit to your account	4/15/2022	-18
	806	W-2 or 1099 withholding	4/15/2022	-2067
	277	Reduced or removed penalty for late payment of tax	12/25/2023	-639.9
2020				
	766	Credit to your account	4/27/2020	-2400
	766	Credit to your account	1/18/2021	-1200
	766	Credit to your account	4/15/2021	-236
	806	W-2 or 1099 withholding	4/15/2021	-1466
	670	Payment	5/18/2021	-407
	670	Payment	7/6/2021	-670.7
	670	Payment	1/5/2022	-118
2019				
	806	W-2 or 1099 withholding	4/15/2020	-3715
2018				
	806	W-2 or 1099 withholding	4/15/2019	-956
2016				
	806	W-2 or 1099 withholding	4/15/2017	-8207
2015				
	806	W-2 or 1099 withholding	4/15/2016	-6278
2014				
	806	W-2 or 1099 withholding	4/15/2015	-1134
	706	Credit transferred in from 30 20131231	2/24/2020	-1215.01
	706	Credit transferred in from 30 20191231	2/24/2020	-709.67
	706	Credit transferred in from 30 20241231	4/15/2025	-154
2013				
	806	W-2 or 1099 withholding	4/15/2014	-3297
	806	W-2 or 1099 withholding	4/15/2014	-566
	670	Payment	8/19/2016	-105
	670	Payment	12/20/2016	-105
	670	Payment	1/18/2017	-105
	670	Payment	3/20/2017	-105
	706	Credit transferred in from 30 20161231	4/10/2017	-490.79
	670	Payment	5/8/2017	-105
	670	Payment 20	2/21/2020	-1214.51

*Does not include Civil Penalty amounts

PAYMENT, CREDIT, ABATEMENT HISTORY* (cont.)

Tax Year	Code	Explanation of Transaction	Date	Amount
2013				
	706	Credit transferred in from 30 20191231	2/24/2020	-3005.33
	197	Reduced or removed interest charged for late payment	3/16/2020	-0.5

*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
2025	RDNF						-	-	-	\$0.00	-
2024	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2023	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2022	Original	N			\$982.80		\$831.60	\$1,814.40	\$672.69	\$841.93	\$1,514.62
2021	Original	N	Y		\$298.62		\$469.26	\$767.88	\$975.14	\$1,983.86	\$2,959.00
2020	Original						\$0.00	\$0.00	\$9.58	\$18.37	\$27.95
2019	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	Original	N			\$686.74		\$0.00	\$686.74	\$318.87	\$988.09	\$1,306.96
2017	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	Original	N			\$2,211.24	\$1,769.00	\$0.00	\$3,980.24	\$1,341.79	\$5,908.09	\$7,249.88
2014	Original	N			\$2,370.33	\$2,031.00	\$0.00	\$4,401.33	\$1,381.80	\$6,706.61	\$8,088.41
2013	Original	Y			\$494.51		\$0.00	\$494.51	\$0.00	\$602.11	\$602.11
2012	RDNF						-	-	-	\$0.00	-
2011	RDNF						-	-	-	\$0.00	-
2010	RDNF						-	-	-	\$0.00	-
	Totals			\$0.00	\$7,044.24	\$3,800.00	\$1,300.86	\$12,145.10	\$4,699.87	\$17,049.06	\$21,748.93

*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)*
2025	RDNF							
2024	Original	4/15/2025	4/15/2025	4/15/2028	4/15/2028	4/15/2028	\$11,515.00	\$11,515.00
2023	Original	4/15/2024	4/15/2024	4/15/2027	4/15/2027	4/15/2027	\$12,990.00	\$12,990.00
2022	Original	4/15/2023	4/15/2023	4/15/2026	4/15/2026	4/15/2026	\$12,978.00	\$0.00
2021	Original	4/15/2022	4/15/2022	4/15/2025	4/15/2025	4/15/2025	expired	\$0.00
2020	Original	5/4/2021	5/17/2021	5/17/2024	5/17/2024	5/17/2024	expired	\$0.00
2019	Original	4/15/2020	7/15/2020	7/15/2023	7/15/2023	7/15/2023	expired	\$0.00
2018	Original	4/15/2019	4/15/2019	4/15/2022	4/15/2022	4/15/2022	expired	\$0.00
2017	No	none	4/15/2018	open	4/15/2021	not filed	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	4/15/2015	4/15/2015	4/15/2018	4/15/2018	4/15/2018	expired	\$154.00
2013	Original	4/15/2014	4/15/2014	4/15/2017	4/15/2017	4/15/2017	expired	\$0.00
2012	RDNF							
2011	RDNF							
2010	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*
2025 -		RDNF						\$0.00	
2024	\$0.00	Original	none	none				\$0.00	\$0.00
2023	\$0.00	Original	none	none				\$0.00	\$0.00
2022	\$10,896.02	Original	none	4/10/2025	5/10/2025			\$149.84	\$191.18
2021	\$15,058.88	Original	none	4/10/2025	5/10/2025	Account currently considered collectible	10/2/2023	\$229.54	\$264.22
2020	\$143.25	Original	none	4/10/2025	5/10/2025			\$2.45	\$2.52
2019	\$0.00	Original	none	none				\$0.00	
2018	\$4,770.70	Original	none	4/10/2025	5/10/2025	Account currently considered collectible	10/9/2023	\$116.39	\$118.62
2017	\$0.00	No	none	none				\$0.00	
2016	\$0.00	Original	none	none				\$0.00	\$0.00
2015	\$20,075.12	Original	none	4/10/2025	5/10/2025	Account currently considered collectible	10/9/2023	\$709.96	\$719.19
2014	\$20,566.06	Original	none	4/10/2025	5/10/2025	Account currently considered collectible	10/9/2023	\$999.00	\$1,008.39
2013	\$0.00	Original	none	4/25/2016		No longer in installment agreement status	8/7/2017	\$0.00	\$0.00
2012 -		RDNF						\$0.00	
2011 -		RDNF						\$0.00	
2010 -		RDNF						\$0.00	
						Total Estimated IA Payment (Does Not Include SRP)*		\$2,207.18	\$2,304.12

*Includes IRS daily accrued interest of 7% APR.