Resolution Readiness Report

Tax Filing Compliance	NO	Active Audit or Exam	NO	Upcoming Appeal Deadline	NO
In Active Collections	NO	Assigned To Private Collections Agency	NO	Passport Certified For Revocation	NO
Penalty Abatement Opportunity	YES	Tax Lien Filed	NO	Estimated Monthly Payment	$4,863.71

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
2026	-	Uk								-
2025	No	MFJ		none						$0.00
2024	Original	MFJ		none	No		9/23/2035			$24,788.05
2023	No	MFJ		none						$0.00
2022	Original	MFJ		none			10/28/2035			$0.00
2021	No	S		none						$0.00
2020	Original	MFJ		none	No		12/23/2035			$59,475.56
2019	No	MFJ		none						($970.00)
2018	Original	MFJ		none	No		10/14/2035			$53,078.81
2017	Original	MFJ		none	No		10/14/2035			$67,067.45
2016	Original	MFJ		none	No		10/14/2035			$78,140.80
2015	Original	MFJ		none	No		10/14/2035			$64,947.89
2014	Amended	MFJ		none	No		10/14/2035			$67,208.48
2013	No	MFJ		none						($485.00)
2012	No	MFJ		none						$0.00
2011	Original	MFJ		2/13/2013			1/3/2023	No longer in installment agreement status	1/3/2022	$0.00
2010	Original	MFJ		none			5/24/2021			$0.00
							TOTAL			$414,707.04

*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	NO	Missing Tax Returns	2023, 2021
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 theNFTL. 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.
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.
Elligible for First Time Abatament	YES	

Year	Penalties Failure to File	Penalties Failure to Pay	Accrued Penalties	Total Abatable Penalties	Active Balance and/or RSED
2024	$0.00	$762.75	$435.86	$1,198.61	$24,788.05

Tax Lien Filed	NO	Tax Periods	

Streamline Installment Agreement	NO		Non Streamline Installment Agreement	YES	$4,863.71

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).

Resolution Readiness Report

Tax Filing Compliance	NO	Active Audit or Exam	NO	Upcoming Appeal Deadline	YES
In Active Collections	NO	Assigned To Private Collections Agency	NO	Passport Certified For Revocation	NO
Penalty Abatement Opportunity	NO	Tax Lien Filed	YES	Estimated Monthly Payment	$434.94

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
2026	-	Uk								-
2025	No	S		none						$0.00
2024	Original	MFJ		none	No		9/23/2035			$24,788.05
2023	No	S		none						$0.00
2022	-	Uk								-
2021	No	S		none						$0.00
2020	-	Uk								-
2019	No	S		none						$0.00
2018	-	Uk								-
2017	-	Uk								-
2016	Original*	S	8/29/2025	6/28/2021			4/30/2029			$0.00
2015	-	Uk								-
2014	Original*	S	8/29/2025	6/28/2021			4/30/2029			$0.00
2013	No	S		none						$0.00
2012	No	S		none						$0.00
2011	-	Uk								-
2010	-	Uk								-
							TOTAL			$24,788.05

*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"

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Resolution Readiness Report

Tax Filing Compliance	NO	Missing Tax Returns	2023, 2021

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	YES	

Deadline Date	Type	Tax Periods
9/4/2026	Notice of Federal Tax Lien - Equivalency Hearing	2016, 2014

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 theNFTL. 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.
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.
Elligible for First Time Abatament	NO	

Tax Lien Filed	YES	Tax Periods	2016, 2014

Streamline Installment Agreement	YES	$434.94	Non Streamline Installment Agreement	YES	$291.44

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).

Intake Notes	Taxpayer Income Trend? = Lower Is Taxpayer in resolution? = Unknown 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? = No Taxpayer home value? = 500,000 Tax pro notes: There was a lien place on them for 2014 and 2016, which I was able to get them released. They received a letter a few days ago stating that. Also, there were 2 returns for 2014 and 2016. 1 was substituted return and the other that I prepared for each of these years. I believe we are showing 1 filed return for each year now from 2014 after I faxed these 2 to an office in Fresno CA. I would like to see how I go about reducing their debt and possibly put them in installment payments. ****** retired in Nov, 2025 and sold the Title ownership in 2024, so the only income now will be social security. I provided the F433 for them to fill out. I don't really know how much time this will take and what kind of fees to charge. Any help will be appreciated.
Collectability Opinion	UNKOWN – both taxpayers appear to be retired but they are retired with assets, including significant equity in a home and anything remaining from sale of business ($337,911 in capital gains per 2024 K-1, actual cash unknown).
Criminal Evaluation	HIGH – balance due over $400k and taxpayers were out of compliance for a sustained period while accruing significant balances.
Summary & Strategy	2014 & 2016 initially reflected Substitute for Returns filed under the secondary taxpayer (SSN ending *4196). Those amounts were backed out 12/29/2025, which explains the lien release that was received. There are now MFJ returns on file under the primary (SSN ending *5664) which posted October 2025. Currently the taxpayers are not eligible for an Installment Agreement (or an Offer in Compromise) as they are missing 2019, 2021, & 2023 for compliance. NOTE: 2019 will not be required for much longer in most instances (there are exceptions). What is the status of 2021 & 2023? Filed with other recent returns and not yet processed? Make sure taxpayers are prepared for a new Notice of Federal Tax Lien (NFTL) filing on the recently filed balance at some point in the future.

	Generally, taxpayers see savings or “reduction” of their bill in one or more of the following manners:
	• Penalty Abatement
	  ○ Currently, THS shows that 2024 might qualify for First Time Abatement (FTA) however this will not bear out if either 2021 or 2023 are filed with balance dues resulting in penalties.
	  ○ Any periods that do not qualify for FTA could possibly be eligible for Reasonable Cause. NOTE: given the long term compliance issues and pyramiding of liabilities it is highly unlikely the taxpayer would be approved for abatement on the basis of reasonable cause.
	  ○ We have reasonable cause templates available at [Members: Resources – Tax Mentor]
	  ○ When crafting a Reasonable Cause Penalty Abatement request focus on the following:
	    ▪ Reasonableness of the situation which caused the taxpayer to fail to pay and/or file on time,
	    ▪ Reasonableness of the timeframe taxpayer took to "cure" the issues and "make it right,"
	    ▪ Steps taxpayer took to comply and/or resolve the issue.
	• Partial Pay Installment Agreement (PPIA)
	  ○ Qualification for a PPIA will depend on the Collection Information Statement (form 433) and an IRS Collection Determination. Not all expenses will be considered allowable and the IRS must also assess whether there is any equity in assets that should be used to pay down the balance first (subjective evaluation).
	  ○ Additionally, the taxpayer must wait until the end of the Collection Statute Expiration Dates to see whether there is any saving, as any amounts not paid via the IA will be written off (with a few rare exceptions) at the end of the CSEDs. These are recently filed returns and have CSEDs in 2035.
	• Offer in Compromise (OIC)
	  ○ Likewise, qualification depends on the results of the 433. Generally, a taxpayer’s compromise amount will be a combination of equity in assets (home, retirement accounts, cash, etc.) and a factor of taxpayer’s remaining income after necessary & reasonable expenses. Taxpayers have at least $300k in Net Realizable Equity in their home alone, plus assorted retirement accounts, and any amounts left from sale of the business.
	  ○ It is possible for taxpayers with enough assets to full pay to still qualify for an Offer in Compromise under Effective Tax Administration (ETA) if they can prove hardship. The IRS only accepts a few hundred ETA offers each year.
	  ○ Even if the 433 supports an OIC you may run into issues with the following in getting an OIC accepted:
	    ▪ Dissipated Assets – sale of the business in 2024 puts it in the 2 year look back period and may sink any Reasonable Collections Potential (RCP) amount.
	    ▪ The IRS can deny an OIC if they believe it would undermine compliance with the tax laws. Why this is concerning is that your clients didn’t file and pay for over a decade when they had the

means but then got in compliance after they had retired, reduced their income, and sold off a significant asset (the business).

How long this case will take depends on whether or not a Revenue Officer (RO) is assigned, which is a possibility with a balance this size AND whether you pursue a Partial Pay Installment Agreement (PPIA) or an Offer in Compromise (OIC). Building from there taxpayers' assets will likely be the hurdle in pursuing different resolution, not to mention what happened to the funds from sale of the business. This will present hurdles with the IRS but may also present hurdles with the clients themselves. This could be a relatively smooth negotiation of a PPIA with Automated Collections System (20 hours or so of work and able to resolve within a few months) OR it could spiral into 100+ hours and over a year. When in doubt I recommend charging by the hour. That being said if your are newer to resolution and already feeling like you may be out of your depth with these clients (this has the potential to be a very complicated case, even best case scenario it will likely have some challenges) it might be good to refer them to a more experienced tax professional, perhaps even an Attorney (NOTE: Tax Mentor does not take cases or referrals from our members but may be able to connect you with someone).

Step 1. If not already done, discuss potential criminal ramifications of the debt with the taxpayer and advise he or she is free to seek legal counsel. If relationship continues for resolution purposes then consider drafting letter explaining the limited privilege afforded by 26 USC §7525. Either way document the conversation.
Step 2. Send taxpayer the Financial Data Sheet we have available at Members: Resources – Tax Mentor instead of the 433. Also recommend going ahead and requesting last 2 months of bank statements for all accounts to track income.
Step 3. If taxpayer's are pulling from their retirement accounts make sure they are having sufficient withholdings. The Tax Withholding Estimator | Internal Revenue Service at irs.gov can assist if dealing with multiple income streams.
Step 3. Prepare Collection Information Statement using current income and expenses to start to get a feel for what options they may have.

a. If they are just living on a mixture social security and retirement distributions then they probably don't have a ton of left over income after necessary & reasonable expenses (conjecture only, will need to complete the 433 1st). This would likely make them eligible for a PPIA however the IRS must look at assets before they can approve the PPIA.
b. Assets – If there are substantial assets the IRS can require that the taxpayer access them unless it would cause hardship (i.e. leaving the taxpayer unable to pay their necessary & reasonable expenses)
    i. Home – IRS will likely request that taxpayer attempt to take out a loan against the home. If denied the matter is usually closed (rare for the IRS to request a taxpayer sell their primary residence). If approved would need to show that it would cause hardship (i.e. could not afford the loan payment).
    ii. Retirement Accounts – the expectation is that people save for retirement and these accounts supplement the necessary expenses that Social Security do not cover. So how big a deal these accounts are depend on how much we are talking about, how much taxpayers need to supplement, existing health issues, and how reasonable or excessive taxpayer expenses may be. IRS Pub 509 has a life expectancy table that you can use to rough math how long their funds will last (i.e. whether it is enough to prevent hardship or they have a significant excess).

	iii. Remaining Cash from Sale of Business – same as the Retirement Accounts c. Offer in Compromise doubt as to Collectability seems unlikely given assets which means you would need to prove hardship under an Effective Tax Administration (ETA) OIC (not a cake walk). Assumes no issues with dissipated assets or IRS feeling that an OIC would undermine tax laws. Right now you need to get the 433 prepared to start to get a feeling for their options, some things stand as potential issues but it is all speculative until you start drilling down into the numbers. We have many videos in the Members: Skill Drills – Tax Mentor discussing assets, hardship, & 433s that you may find helpful.

Tax Year	Return Filed	Filing Status	Total Taxes	Total Penalties & Interest	Current IRS Balance Owed	Transcript Date	Year Status
2025	No	MFJ	$0.00	$0.00	$0.00	12/30/2025	
2024	Original	MFJ	$40,899.00	$2,995.05	$24,788.05	12/30/2025	
2023	No	MFJ	$0.00	$0.00	$0.00	12/30/2025	
2022	Original	MFJ	$30,718.00	$0.00	$0.00	12/30/2025	
2021	No	S	$0.00	$0.00	$0.00	12/30/2025	
2020	Original	MFJ	$57,088.00	$27,801.56	$59,475.56	12/30/2025	
2019	No	MFJ	$0.00	$0.00	($970.00)	12/30/2025	
2018	Original	MFJ	$43,665.00	$27,500.81	$53,078.81	12/30/2025	
2017	Original	MFJ	$52,644.00	$36,053.45	$67,067.45	12/30/2025	
2016	Original	MFJ	$67,558.00	$43,268.80	$78,140.80	12/30/2025	
2015	Original	MFJ	$61,458.00	$36,800.89	$64,947.89	12/30/2025	
2014	Amended	MFJ	$60,310.00	$38,879.48	$67,208.48	12/30/2025	
2013	No	MFJ	$0.00	$0.00	($485.00)	12/30/2025	
2012	No	MFJ	$0.00	$0.00	$0.00	12/30/2025	
2011	Original	MFJ	$119,645.00	$12,447.17	$0.00	12/30/2025	
2010	Original	MFJ	$45,687.00	$460.00	$0.00	12/30/2025	
		Totals:	$579,672.00	$226,207.21	$414,707.04		

Return Filed Definitions:

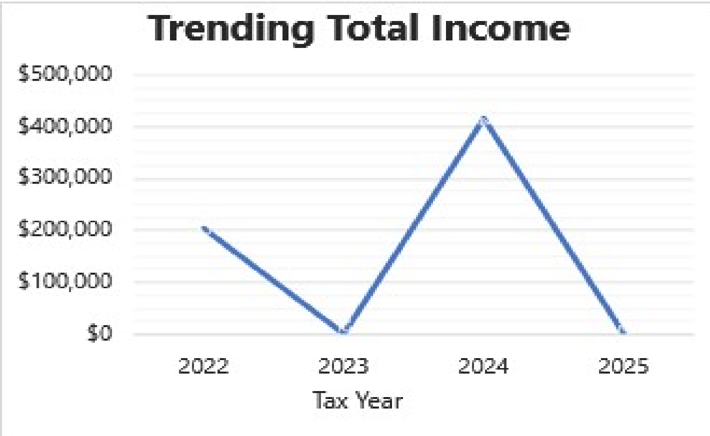
Original = Return filed Amended = Amended return filed	SFR = IRS filed return with no deductions or credits No = no return filed RDNF = IRS has no data

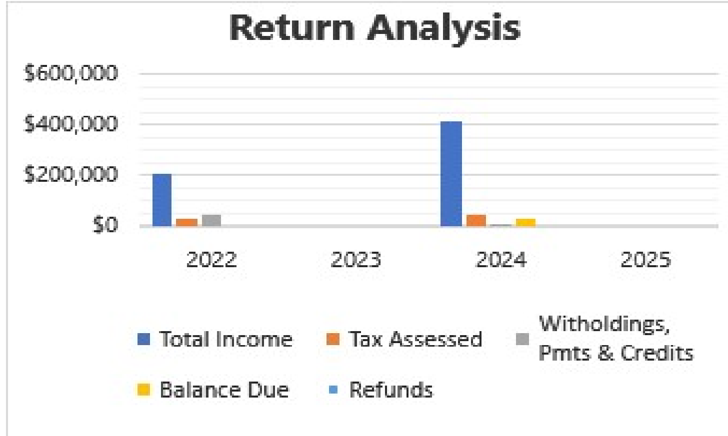
Opportunities:

2024 - First Time Penalty Abatement possible refund of $763

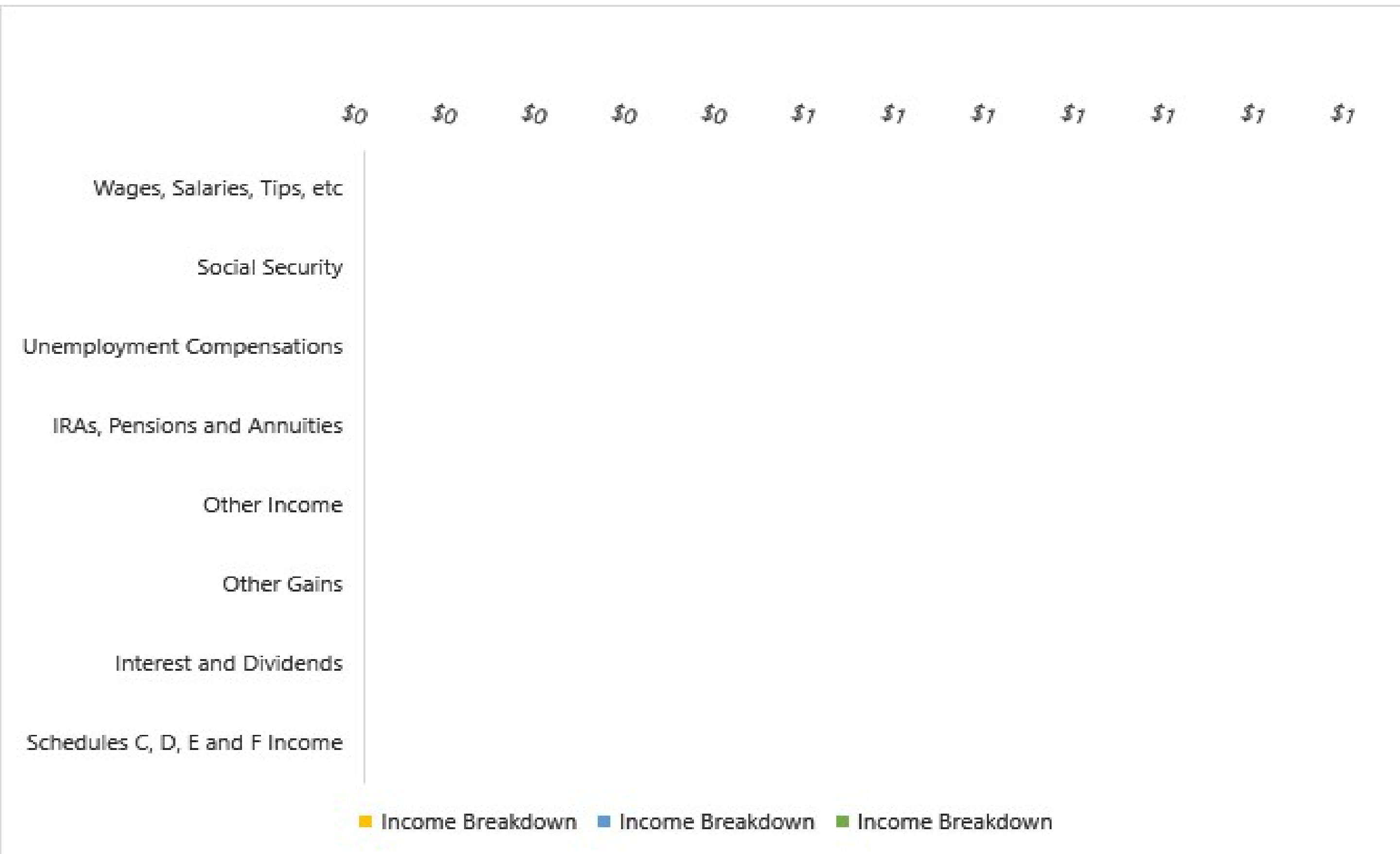
Issues:

2014 - Taxes owed for this tax year: $67,208
2015 - Taxes owed for this tax year: $64,948
2016 - Taxes owed for this tax year: $78,141
2017 - Taxes owed for this tax year: $67,067
2018 - Taxes owed for this tax year: $53,079
2020 - Taxes owed for this tax year: $59,476
2024 - Taxes owed for this tax year: $24,788





Income Breakdown



Income Breakdown			
Wage & Income Transcript Date			
Wages, Salaries, Tips, etc			
Social Security			
Unemployment Compensations			
IRAs, Pensions and Annuities			
Other Income			
Other Gains			
Interest and Dividends			
Schedules C, D, E and F Income			

TAXPAYER IRS ACCOUNT ANALYSIS

Tax Year	Return Filed	Filing Status	Total Taxes	Total Penalties & Interest	Current IRS Balance Owed	Transcript Date	Year Status
2025	No	S	$0.00	$0.00	$0.00	12/30/2025	✓
2024	Original	MFJ	$40,899.00	$2,995.05	$24,788.05	12/30/2025	✗
2023	No	S	$0.00	$0.00	$0.00	12/30/2025	✓
2022	-	Uk	$0.00	$0.00	-	not found	✓
2021	No	S	$0.00	$0.00	$0.00	12/30/2025	✓
2020	-	Uk	$0.00	$0.00	-	not found	✓
2019	No	S	$0.00	$0.00	$0.00	12/30/2025	✓
2018	-	Uk	$0.00	$0.00	-	not found	✓
2017	-	Uk	$0.00	$0.00	-	not found	✓
2016	Original*	S	$0.00	$0.00	$0.00	12/30/2025	✓
2015	-	Uk	$0.00	$0.00	-	not found	✓
2014	Original*	S	$0.00	$0.00	$0.00	12/30/2025	✓
2013	No	S	$0.00	$0.00	$0.00	12/30/2025	✓
2012	No	S	$0.00	$0.00	$0.00	12/30/2025	✓
2011	-	Uk	$0.00	$0.00	-	not found	✓
2010	-	Uk	$0.00	$0.00	-	not found	✓
		Totals:	$40,899.00	$2,995.05	$24,788.05		

Return Filed Definitions:

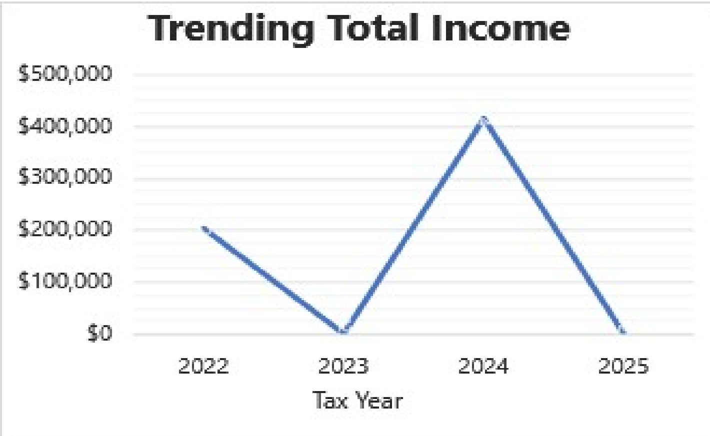
Original = Return filed Amended = Amended return filed	SFR = IRS filed return with no deductions or credits No = no return filed RDNF = IRS has no data

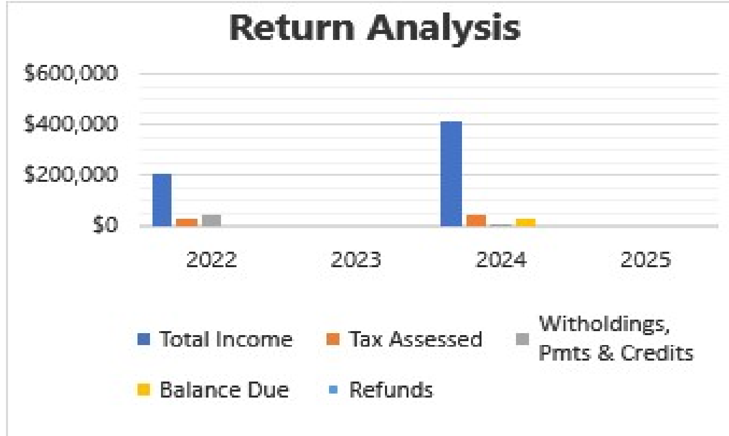
Opportunities:

2024 - First Time Penalty Abatement possible refund of $763

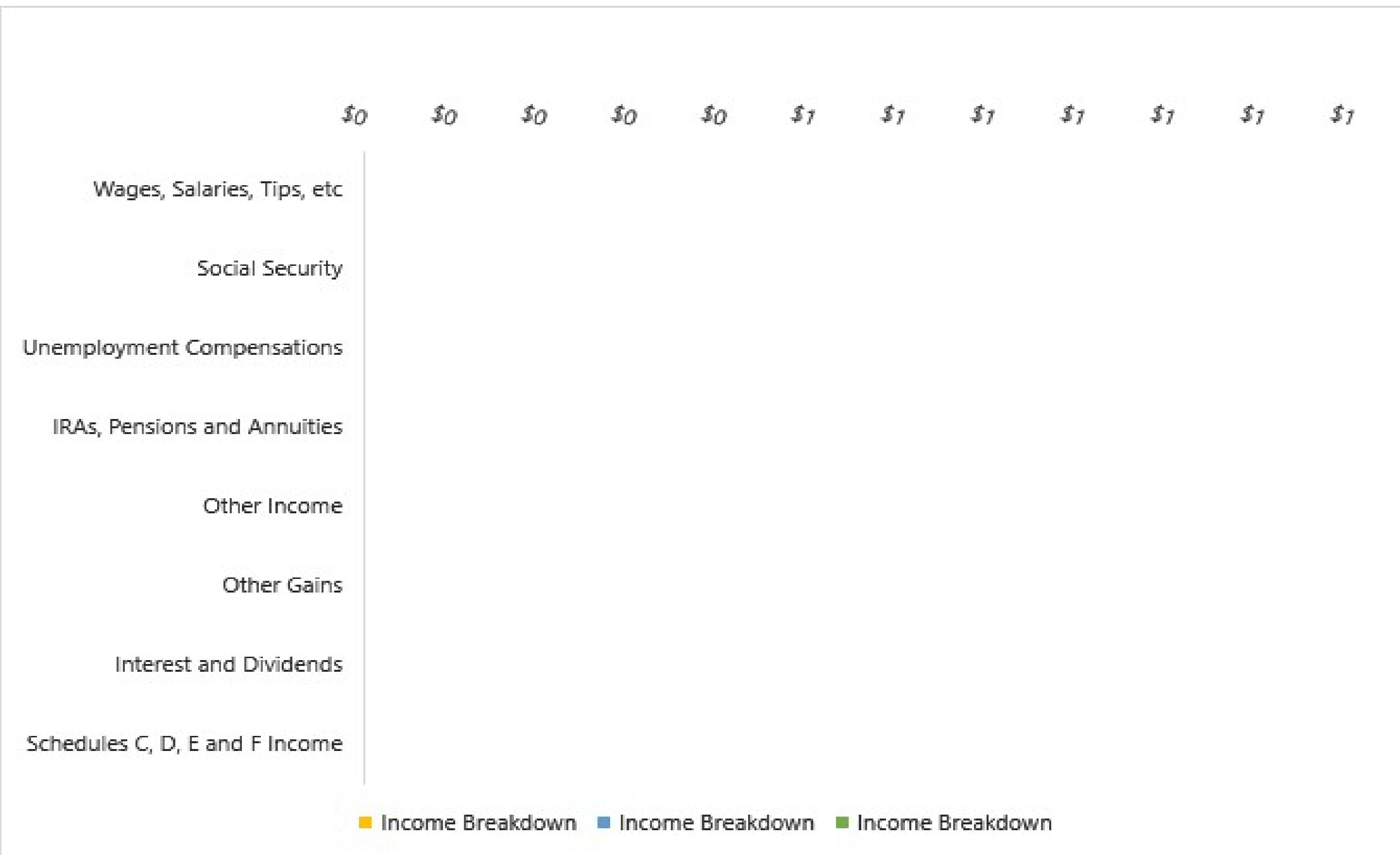
Issues:

2014 - Federal tax lien issued on: 08/29/2025
2016 - Federal tax lien issued on: 08/29/2025
2024 - Taxes owed for this tax year: $24,788





Income Breakdown



Income Breakdown			
Wage & Income Transcript Date			
Wages, Salaries, Tips, etc			
Social Security			
Unemployment Compensations			
IRAs, Pensions and Annuities			
Other Income			
Other Gains			
Interest and Dividends			
Schedules C, D, E and F Income			

**	Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date
B	2026	-	Uk					-	-	not found
T	2025	No	MFJ					$0.00	$0.00	12/30/2025
S	2025	No	S					$0.00	$0.00	12/30/2025
B	2024	Original	MFJ	10/15/2025		No		$23,963.06	$24,788.05	12/30/2025
T	2023	No	MFJ					$0.00	$0.00	12/30/2025
S	2023	No	S					$0.00	$0.00	12/30/2025
T	2022	Original	MFJ					$0.00	$0.00	12/30/2025
S	2022	-	Uk					-	-	not found
B	2021	No	S					$0.00	$0.00	12/30/2025
T	2020	Original	MFJ			No		$59,157.07	$59,475.56	12/30/2025
S	2020	-	Uk					-	-	not found
T	2019	No	MFJ	10/15/2020				($970.00)	($970.00)	12/30/2025
S	2019	No	S					$0.00	$0.00	12/30/2025
T	2018	Original	MFJ			No		$52,090.63	$53,078.81	12/30/2025
S	2018	-	Uk					-	-	not found
T	2017	Original	MFJ			No		$65,816.16	$67,067.45	12/30/2025
S	2017	-	Uk					-	-	not found
T	2016	Original	MFJ			No		$76,686.03	$78,140.80	12/30/2025
S	2016	Original*	S		8/29/2025			$0.00	$0.00	12/30/2025
T	2015	Original	MFJ	10/15/2016		No		$63,738.74	$64,947.89	12/30/2025
S	2015	-	Uk					-	-	not found
T	2014	Amended	MFJ	10/15/2015		No		$65,957.24	$67,208.48	12/30/2025
S	2014	Original*	S		8/29/2025			$0.00	$0.00	12/30/2025
T	2013	No	MFJ	10/15/2014				($485.00)	($485.00)	12/30/2025
S	2013	No	S					$0.00	$0.00	12/30/2025
T	2012	No	MFJ	10/15/2013				$0.00	$0.00	12/30/2025
S	2012	No	S					$0.00	$0.00	12/30/2025
T	2011	Original	MFJ	10/15/2012				$0.00	$0.00	12/30/2025
S	2011	-	Uk					-	-	not found
T	2010	Original	MFJ					$0.00	$0.00	12/30/2025
S	2010	-	Uk					-	-	not found
							Total	$407,408.93	$414,707.04	

**T = Taxpayer
S = Spouse
B = Both

*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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals
T	Transcript Date:	not found	not found	not found	not found	not found	not found	not found	not found	not found	not found	

**T = Taxpayer
S = Spouse
B = Both

*Summary Transcripts should not be used to create tax returns or amended returns due to their innaccuracies. Use the All Forms Wage and Income Transcripts.

**	Definitions	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals
S	Transcript Date:	not found	not found	not found	not found	not found	not found	not found	not found	not found	not found	

**T = Taxpayer
S = Spouse
B = Both

*Summary Transcripts should not be used to create tax returns or amended returns due to their innaccuracies. Use the All Forms Wage and Income Transcripts.

INCOME DOCUMENTS

**	Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals
T	Transcript Date:	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	not found	
T	W-2	**1**	**2**	**1**	0	0	0	0	0	0	0	4
T	1098	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**1**	**1**	0	10
T	1098-C	0	0	0	0	0	0	0	0	0	0	0
T	1098-E	0	0	0	0	0	0	0	0	0	0	0
T	1098-T	0	0	0	0	0	0	0	0	0	0	0
T	5498	**2**	**4**	**3**	**3**	**3**	**4**	**4**	**4**	**4**	0	31
T	5498 SA	0	0	0	0	0	0	0	0	0	0	0
T	1099-A	0	0	0	0	0	0	0	0	0	0	0
T	1099-B	**3**	**25**	**4**	**1**	0	**3**	**1**	0	0	0	37
T	1099-C	0	0	0	0	0	0	0	0	0	0	0
T	1099-CAP	0	0	0	0	0	0	0	0	0	0	0
T	1099-DIV	**2**	**2**	**1**	**1**	0	0	0	0	0	0	6
T	1099-G	0	0	0	0	0	0	0	0	0	0	0
T	1099-H	0	0	0	0	0	0	0	0	0	0	0
T	1099-INT	**2**	**3**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	0	19
T	1099-K	0	0	0	0	0	0	0	0	0	0	0
T	1099-LTC	0	0	0	0	0	0	0	0	0	0	0
T	1099-MISC	0	0	0	0	0	0	0	0	0	0	0
T	1099-OID	0	0	0	0	0	0	0	0	0	0	0
T	1099-PATR	0	0	0	0	0	0	0	0	0	0	0
T	1099-Q	0	0	0	0	0	0	0	0	0	0	0
T	1099-R	0	0	**1**	**1**	0	0	0	0	**1**	0	3
T	1099-S	0	0	0	0	**1**	0	0	0	0	0	1
T	1099-SA	0	0	0	0	0	0	0	0	0	0	0
T	1042-S	0	0	0	0	0	0	0	0	0	0	0
T	SSA-1099	0	0	**1**	**1**	**1**	**1**	**1**	**1**	**1**	0	7
T	SSA-1042S	0	0	0	0	0	0	0	0	0	0	0
T	RRB-1099	0	0	0	0	0	0	0	0	0	0	0
T	RRB-1099R	0	0	0	0	0	0	0	0	0	0	0
T	RRB-1042S	0	0	0	0	0	0	0	0	0	0	0
T	W-2G	0	0	0	0	0	0	0	0	0	0	0
T	K-1 1041	0	0	0	0	0	0	0	0	0	0	0
T	K-1 1065	**3**	**1**	**1**	0	0	0	0	0	0	0	5
T	K-1 1120s	0	0	0	0	0	0	0	0	0	0	0
T	W-4	0	0	0	0	0	0	0	0	0	0	0
T	3921	0	0	0	0	0	0	0	0	0	0	0
T	3922	0	0	0	0	0	0	0	0	0	0	0
T	8805	0	0	0	0	0	0	0	0	0	0	0

**T = Taxpayer
S = Spouse
B = Both

INCOME DOCUMENTS (cont.)

**	Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals
T	1097-BTC	0	0	0	0	0	0	0	0	0	0	0
T	1098-Q	0	0	0	0	0	0	0	0	0	0	0
T	1099-LS	0	0	0	0	0	0	0	0	0	0	0
T	1099-MSA	0	0	0	0	0	0	0	0	0	0	0
T	1099-SB	0	0	0	0	0	0	0	0	0	0	0
T	5498-ESA	0	0	0	0	0	0	0	0	0	0	0
T	5498-MSA	0	0	0	0	0	0	0	0	0	0	0
T	1099-NEC	0	0	0	0	0	0	0	0	0	0	0
T	TOTAL	**14**	**38**	**15**	**11**	**8**	**11**	**9**	**8**	**9**	0	123

**T = Taxpayer
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INCOME DOCUMENTS (cont.)

**	Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals
S	Transcript Date:	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	12/30/2025	not found	
S	W-2	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**2**	0	10
S	1098	0	0	0	0	0	0	0	0	0	0	0
S	1098-C	0	0	0	0	0	0	0	0	0	0	0
S	1098-E	0	0	0	0	0	0	0	0	0	0	0
S	1098-T	0	0	0	0	0	0	0	0	0	0	0
S	5498	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	0	9
S	5498 SA	0	0	0	0	0	0	0	0	0	0	0
S	1099-A	0	0	0	0	0	0	0	0	0	0	0
S	1099-B	0	0	0	0	0	0	0	0	0	0	0
S	1099-C	0	0	0	0	0	0	0	0	0	0	0
S	1099-CAP	0	0	0	0	0	0	0	0	0	0	0
S	1099-DIV	0	0	0	0	0	0	0	0	0	0	0
S	1099-G	0	0	0	0	0	0	0	0	0	0	0
S	1099-H	0	0	0	0	0	0	0	0	0	0	0
S	1099-INT	0	0	0	0	0	0	0	0	0	0	0
S	1099-K	0	0	0	0	0	0	0	0	0	0	0
S	1099-LTC	0	0	0	0	0	0	0	0	0	0	0
S	1099-MISC	**1**	**1**	**1**	**1**	0	0	0	0	0	0	4
S	1099-OID	0	0	0	0	0	0	0	0	0	0	0
S	1099-PATR	0	0	0	0	0	0	0	0	0	0	0
S	1099-Q	0	0	0	0	0	0	0	0	0	0	0
S	1099-R	**1**	0	**1**	0	0	0	0	**1**	0	0	3
S	1099-S	0	0	0	0	0	0	0	0	0	0	0
S	1099-SA	0	0	0	0	0	0	0	0	0	0	0
S	1042-S	0	0	0	0	0	0	0	0	0	0	0
S	SSA-1099	0	0	0	0	0	0	0	0	0	0	0
S	SSA-1042S	0	0	0	0	0	0	0	0	0	0	0
S	RRB-1099	0	0	0	0	0	0	0	0	0	0	0
S	RRB-1099R	0	0	0	0	0	0	0	0	0	0	0
S	RRB-1042S	0	0	0	0	0	0	0	0	0	0	0
S	W-2G	0	0	0	0	0	0	0	0	0	0	0
S	K-1 1041	0	0	0	0	0	0	0	0	0	0	0
S	K-1 1065	0	0	0	0	0	0	0	0	0	0	0
S	K-1 1120s	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	0	9
S	W-4	0	0	0	0	0	0	0	0	0	0	0
S	3921	0	0	0	0	0	0	0	0	0	0	0
S	3922	0	0	0	0	0	0	0	0	0	0	0
S	8805	0	0	0	0	0	0	0	0	0	0	0

**T = Taxpayer
S = Spouse
B = Both

**	Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Totals
S	1097-BTC	0	0	0	0	0	0	0	0	0	0	0
S	1098-Q	0	0	0	0	0	0	0	0	0	0	0
S	1099-LS	0	0	0	0	0	0	0	0	0	0	0
S	1099-MSA	0	0	0	0	0	0	0	0	0	0	0
S	1099-SB	0	0	0	0	0	0	0	0	0	0	0
S	5498-ESA	0	0	0	0	0	0	0	0	0	0	0
S	5498-MSA	0	0	0	0	0	0	0	0	0	0	0
S	1099-NEC	0	0	0	0	**1**	**1**	**1**	0	**1**	0	4
S	TOTAL	**5**	**4**	**5**	**4**	**4**	**4**	**4**	**4**	**5**	0	39

**T = Taxpayer
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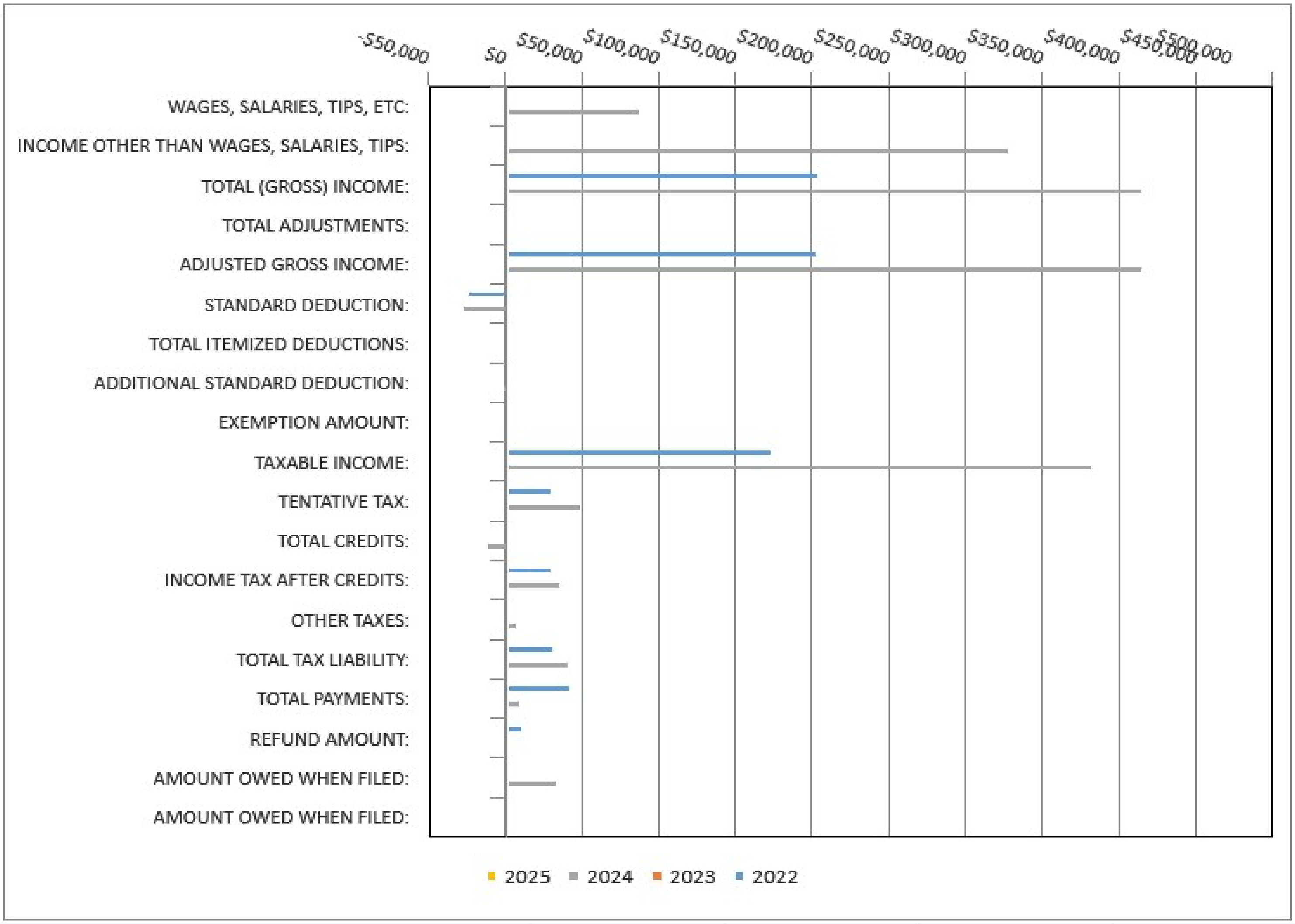
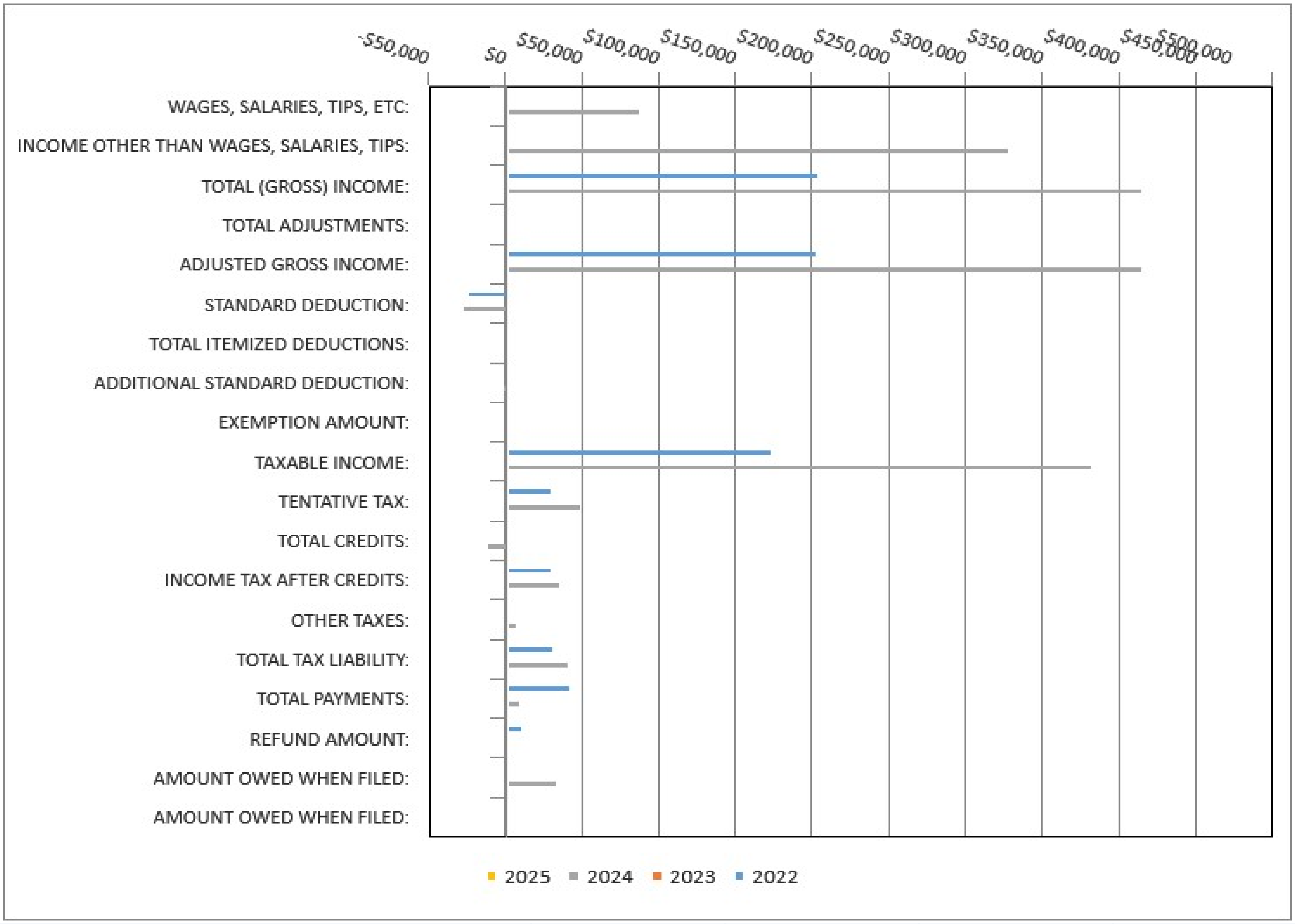
B = Both

TAX RETURN OVERVIEW



TAX SUMMARY	2022	2023	2024	2025
RETURN TRANSCRIPT DATE	12/30/2025	12/30/2025	12/30/2025	-
TAX RETURN FILED:	Original	No	Original	No
TYPE OF RETURN:	1040	1040 Series	1040	-
WAGES, SALARIES, TIPS, ETC:	-	-	$87,219	-
INCOME OTHER THAN WAGES, SALARIES, TIPS:	-	-	$327,081	-
TOTAL (GROSS) INCOME:	$202,701	-	$414,300	-
TOTAL ADJUSTMENTS:	($746)	-	$0	-
ADJUSTED GROSS INCOME:	$201,955	-	$414,300	-
STANDARD DEDUCTION:	($25,900)	-	($29,200)	-
TOTAL ITEMIZED DEDUCTIONS:	-	-	-	-
ADDITIONAL STANDARD DEDUCTION:	($1,400)	-	($3,100)	-
EXEMPTION AMOUNT:	$0	-	$0	-
TAXABLE INCOME:	$172,692	-	$382,000	-
TENTATIVE TAX:	$29,226	-	$48,018	-
TOTAL CREDITS:	$0	-	($13,362)	-
INCOME TAX AFTER CREDITS:	$29,226	-	$34,656	-
OTHER TAXES:	$1,492	-	$6,243	-
TOTAL TAX LIABILITY:	$30,718	-	$40,899	-
TOTAL PAYMENTS:	$41,171	-	$8,653	-
REFUND AMOUNT:	$10,453	-	-	-
AMOUNT OWED WHEN FILED:	-	-	$32,814	-
AMOUNT OWED WHEN FILED:				



TAX SUMMARY	2022	2023	2024	2025
RETURN TRANSCRIPT DATE	12/30/2025	12/30/2025	12/30/2025	-
TAX RETURN FILED:	-	No	Original	No
TYPE OF RETURN:	1040	1040 Series	1040	-
WAGES, SALARIES, TIPS, ETC:	-	-	$87,219	-
INCOME OTHER THAN WAGES, SALARIES, TIPS:	-	-	$327,081	-
TOTAL (GROSS) INCOME:	$202,701	-	$414,300	-
TOTAL ADJUSTMENTS:	($746)	-	$0	-
ADJUSTED GROSS INCOME:	$201,955	-	$414,300	-
STANDARD DEDUCTION:	($25,900)	-	($29,200)	-
TOTAL ITEMIZED DEDUCTIONS:	-	-	-	-
ADDITIONAL STANDARD DEDUCTION:	($1,400)	-	($3,100)	-
EXEMPTION AMOUNT:	$0	-	$0	-
TAXABLE INCOME:	$172,692	-	$382,000	-
TENTATIVE TAX:	$29,226	-	$48,018	-
TOTAL CREDITS:	$0	-	($13,362)	-
INCOME TAX AFTER CREDITS:	$29,226	-	$34,656	-
OTHER TAXES:	$1,492	-	$6,243	-
TOTAL TAX LIABILITY:	$30,718	-	$40,899	-
TOTAL PAYMENTS:	$41,171	-	$8,653	-
REFUND AMOUNT:	$10,453	-	-	-
AMOUNT OWED WHEN FILED:	-	-	$32,814	-
AMOUNT OWED WHEN FILED:				

**	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												
B			2024 Accrued Interest			$389.13		9/23/2035			118	$4.58	$6.83
B			2024 Accrued Penalty			$435.86		9/23/2035			118	$5.12	$7.65
B			2024 Reversed Credits/Other			$0.00		9/23/2035			-	$0.00	
B			2024 Total IA Payments									$291.44	
B		150	Tax return filed	9/22/2025	$40,899.00	$21,793.00		9/23/2035	9/22/2035	0	118	$256.22	$382.38
B		170	Penalty for not pre-paying tax	9/22/2025	$568.00	$568.00		9/23/2035	9/22/2035	0	118	$6.68	$9.97
B		196	Interest charged for late payment	9/22/2025	$839.31	$839.31		9/23/2035	9/22/2035	0	118	$9.87	$14.73
B		276	Penalty for late payment of tax	9/22/2025	$762.75	$762.75		9/23/2035	9/22/2035	0	118	$8.97	$13.38
	2022												
T			2022 Accrued Interest			$0.00		10/28/2035			-	$0.00	
T			2022 Accrued Penalty			$0.00		10/28/2035			-	$0.00	
T			2022 Reversed Credits/Other			$0.00		10/28/2035			-	$0.00	
T			2022 Total IA Payments									$0.00	
T		150	Tax return filed	10/27/2025	$30,718.00	$0.00		10/28/2035	uk		-	$0.00	
	2020												
T			2020 Accrued Interest			$318.49		12/23/2035			121	$3.68	$5.59
T			2020 Accrued Penalty			$0.00		12/23/2035			-	$0.00	
T			2020 Reversed Credits/Other			$0.00		12/23/2035			-	$0.00	
T			2020 Total IA Payments									$687.22	
T		150	Tax return filed	12/22/2025	$57,088.00	$31,674.00		12/23/2035	12/22/2035	0	121	$365.98	$555.75
T		166	Penalty for filing tax return after the	12/22/2025	$7,292.90	$7,292.90		12/23/2035	12/22/2035	0	121	$84.27	$127.96
T		196	Interest charged for late payment	12/22/2025	$12,711.97	$12,711.97		12/23/2035	12/22/2035	0	121	$146.88	$223.04
T		276	Penalty for late payment of tax	12/22/2025	$7,478.20	$7,478.20		12/23/2035	12/22/2035	0	121	$86.41	$131.21
	2018												
T			2018 Accrued Interest			$988.18		10/14/2035			118	$11.62	$17.34
T			2018 Accrued Penalty			$0.00		10/14/2035			-	$0.00	
T			2018 Reversed Credits/Other			$0.00		10/14/2035			-	$0.00	
T			2018 Total IA Payments									$624.04	
T		150	Tax return filed	10/13/2025	$43,665.00	$25,578.00		10/14/2035	10/13/2035	0	118	$300.72	$448.79
T		166	Penalty for filing tax return after the	10/13/2025	$5,755.05	$5,755.05		10/14/2035	10/13/2035	0	118	$67.66	$100.98
T		170	Penalty for not pre-paying tax	10/13/2025	$782.00	$782.00		10/14/2035	10/13/2035	0	118	$9.19	$13.72
T		196	Interest charged for late payment	10/13/2025	$13,581.08	$13,581.08		10/14/2035	10/13/2035	0	118	$159.67	$238.29
T		276	Penalty for late payment of tax	10/13/2025	$6,394.50	$6,394.50		10/14/2035	10/13/2035	0	118	$75.18	$112.20
	2017												
T			2017 Accrued Interest			$1,248.55		10/14/2035			118	$14.68	$21.91
T			2017 Accrued Penalty			$2.74		10/14/2035			118	$0.03	$0.05
T			2017 Reversed Credits/Other			$0.00		10/14/2035			-	$0.00	
T			2017 Total IA Payments									$788.52	
T		150	Tax return filed	10/13/2025	$52,644.00	$31,014.00		10/14/2035	10/13/2035	0	118	$364.64	$544.17
T		166	Penalty for filing tax return after the	10/13/2025	$6,982.72	$6,982.72		10/14/2035	10/13/2035	0	118	$82.10	$122.52
T		170	Penalty for not pre-paying tax	10/13/2025	$685.00	$685.00		10/14/2035	10/13/2035	0	118	$8.05	$12.02
T		196	Interest charged for late payment	10/13/2025	$19,426.69	$19,426.69		10/14/2035	10/13/2035	0	118	$228.40	$340.86
T		276	Penalty for late payment of tax	10/13/2025	$7,707.75	$7,707.75		10/14/2035	10/13/2035	0	118	$90.62	$135.24
	2016												
T			2016 Accrued Interest			$1,454.77		10/14/2035			118	$17.10	$25.53

**T = Taxpayer
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**	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)**
	2016												
T			2016 Accrued Penalty			$0.00		10/14/2035			-	$0.00	
T			2016 Reversed Credits/Other			$0.00		10/14/2035			-	$0.00	
T			2016 Total IA Payments									$918.71	
T		150	Tax return filed	10/13/2025	$67,558.00	$34,872.00		10/14/2035	10/13/2035	0	118	$410.00	$611.86
T		166	Penalty for filing tax return after the	10/13/2025	$7,846.20	$7,846.20		10/14/2035	10/13/2035	0	118	$92.25	$137.67
T		170	Penalty for not pre-paying tax	10/13/2025	$747.00	$747.00		10/14/2035	10/13/2035	0	118	$8.78	$13.11
T		196	Interest charged for late payment	10/13/2025	$24,502.83	$24,502.83		10/14/2035	10/13/2035	0	118	$288.08	$429.92
T		276	Penalty for late payment of tax	10/13/2025	$8,718.00	$8,718.00		10/14/2035	10/13/2035	0	118	$102.50	$152.96
S			2016 Accrued Interest			$0.00		4/30/2029			-	$0.00	
S			2016 Accrued Penalty			$0.00		4/30/2029			-	$0.00	
S			2016 Reversed Credits/Other			$0.00		4/30/2029			-	$0.00	
S			2016 Total IA Payments									$0.00	
S		166	Penalty for filing tax return after the	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
S		173	Penalty for not pre-paying tax	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
S		196	Interest charged for late payment	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
S		196	Interest charged for late payment	9/21/2020	$0.00	$0.00		4/30/2029	uk		-	$0.00	
S		196	Interest charged for late payment	9/25/2023	$0.00	$0.00		4/30/2029	uk		-	$0.00	
S		276	Penalty for late payment of tax	9/21/2020	$0.00	$0.00		4/30/2029	uk		-	$0.00	
S		290	Additional tax assessed	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
	2015												
T			2015 Accrued Interest			$1,209.15		10/14/2035			118	$14.22	$21.22
T			2015 Accrued Penalty			$0.00		10/14/2035			-	$0.00	
T			2015 Reversed Credits/Other			$0.00		10/14/2035			-	$0.00	
T			2015 Total IA Payments									$763.60	
T		150	Tax return filed	10/13/2025	$61,458.00	$28,147.00		10/14/2035	10/13/2035	0	118	$330.93	$493.86
T		166	Penalty for filing tax return after the	10/13/2025	$6,333.07	$6,333.07		10/14/2035	10/13/2035	0	118	$74.46	$111.12
T		170	Penalty for not pre-paying tax	10/13/2025	$440.00	$440.00		10/14/2035	10/13/2035	0	118	$5.17	$7.72
T		196	Interest charged for late payment	10/13/2025	$21,781.92	$21,781.92		10/14/2035	10/13/2035	0	118	$256.09	$382.18
T		276	Penalty for late payment of tax	10/13/2025	$7,036.75	$7,036.75		10/14/2035	10/13/2035	0	118	$82.73	$123.47
	2014												
T			2014 Accrued Interest			$1,251.24		10/14/2035			118	$14.71	$21.95
T			2014 Accrued Penalty			$0.00		10/14/2035			-	$0.00	
T			2014 Reversed Credits/Other			$0.00		10/14/2035			-	$0.00	
T			2014 Total IA Payments									$790.18	
T		150	Tax return filed	10/13/2025	$60,310.00	$28,329.00		10/14/2035	10/13/2035	0	118	$333.07	$497.06
T		166	Penalty for filing tax return after the	10/13/2025	$6,374.02	$6,374.02		10/14/2035	10/13/2035	0	118	$74.94	$111.84
T		170	Penalty for not pre-paying tax	10/13/2025	$445.00	$445.00		10/14/2035	10/13/2035	0	118	$5.23	$7.81
T		196	Interest charged for late payment	10/13/2025	$23,726.97	$23,726.97		10/14/2035	10/13/2035	0	118	$278.96	$416.31
T		276	Penalty for late payment of tax	10/13/2025	$7,082.25	$7,082.25		10/14/2035	10/13/2035	0	118	$83.27	$124.26
S			2014 Accrued Interest			$0.00		4/30/2029			-	$0.00	
S			2014 Accrued Penalty			$0.00		4/30/2029			-	$0.00	
S			2014 Reversed Credits/Other			$0.00		4/30/2029			-	$0.00	
S			2014 Total IA Payments									$0.00	
S		166	Penalty for filing tax return after the	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	

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**	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)**
	2014												
S		173	Penalty for not pre-paying tax	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
S		196	Interest charged for late payment	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
S		196	Interest charged for late payment	9/21/2020	$0.00	$0.00		4/30/2029	uk		-	$0.00	
S		196	Interest charged for late payment	9/25/2023	$0.00	$0.00		4/30/2029	uk		-	$0.00	
S		276	Penalty for late payment of tax	9/21/2020	$0.00	$0.00		4/30/2029	uk		-	$0.00	
S		290	Additional tax assessed	4/29/2019	$0.00	$0.00		4/30/2029	4/29/2029	0	-	$0.00	
	2011												
T			2011 Accrued Interest			$0.00		1/3/2023			-	$0.00	
T			2011 Accrued Penalty			$0.00		1/3/2023			-	$0.00	
T			2011 Reversed Credits/Other			$0.00		1/3/2023			-	$0.00	
T			2011 Total IA Payments									$0.00	
T		150	Tax return filed	12/3/2012	$119,645.00	$0.00	30	1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	1/3/2022	$268.29	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	2/15/2021	$970.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	3/22/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	4/19/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	5/17/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	6/14/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	8/16/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	9/13/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	10/11/2021	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	12/3/2012	$641.88	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	12/14/2020	$460.69	$0.00		1/3/2023	uk		-	$0.00	
T		196	Interest charged for late payment	12/21/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	1/6/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	2/10/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	3/16/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	7/6/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	8/10/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	8/24/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	9/21/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	10/7/2019	$17.40	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	10/12/2020	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	11/4/2019	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	12/3/2012	$1,334.60	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	12/9/2019	$485.00	$0.00		1/3/2023	uk		-	$0.00	
T		276	Penalty for late payment of tax	12/14/2020	$24.31	$0.00		1/3/2023	uk		-	$0.00	
	2010												
T			2010 Accrued Interest			$0.00		5/24/2021			-	$0.00	
T			2010 Accrued Penalty			$0.00		5/24/2021			-	$0.00	
T			2010 Reversed Credits/Other			$0.00		5/24/2021			-	$0.00	
T			2010 Total IA Payments									$0.00	
T		150	Tax return filed	5/23/2011	$45,687.00	$0.00		5/24/2021	5/23/2021	0	-	$0.00	
T		170	Penalty for not pre-paying tax	5/23/2011	$460.00	$0.00		5/24/2021	5/23/2021	0	-	$0.00	

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CSED TOLLING CALCULATIONS

**	Year	Code	Explanation of Transaction	Start Date	End Date	End Code	Tolling Days	Additional Tolling Days	Total Days
	2025								
B			No Tolling Events Found						
	2024								
B			No Tolling Events Found						
	2023								
B			No Tolling Events Found						
	2022								
T			No Tolling Events Found						
	2021								
B			No Tolling Events Found						
	2020								
T			No Tolling Events Found						
	2019								
B			No Tolling Events Found						
	2018								
T			No Tolling Events Found						
	2017								
T			No Tolling Events Found						
	2016								
B			No Tolling Events Found						
	2015								
T			No Tolling Events Found						
	2014								
B			No Tolling Events Found						
	2013								
B			No Tolling Events Found						
	2012								
B			No Tolling Events Found						
	2011								
T		971	No longer in installment agreement status	1/3/2022	1/3/2022		0	30	30
T		971	Pending installment agreement	3/6/2013	3/6/2013	972			reversed
	2010								
T			No Tolling Events Found						

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? = 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.

**	Tax Year	Notice Number	Notice Issued	Date
	2024			
B		CP 0014	Notice issued	9/22/2025
	2023			
S		CP 0059	Notice issued	4/14/2025
	2022			
T		CP 0049	Notice issued	10/27/2025
	2021			
T			Notice issued NOTICE1444	4/22/2021
S		CP 0059	Notice issued	6/10/2024
	2020			
T		CP 0014	Notice issued	12/22/2025
T			Notice issued NOTICE1444	5/11/2020
	2019			
S		CP 0059	Notice issued	3/1/2021
	2018			
T		CP 0014	Notice issued	10/13/2025
	2017			
T		CP 0014	Notice issued	10/13/2025
T		CP 0059	Notice issued	4/1/2019
	2016			
T		CP 0014	Notice issued	10/13/2025
T		CP 0059	Notice issued	7/30/2018
S			Collection due process Notice of Intent to Levy -- issued	6/28/2021
S			Final notice before tax is determined by IRS	10/30/2018
S			Issued notice of lien filing and right to Collection Due Process hearing	9/4/2025
S		CP 0022	Notice issued	4/29/2019
S		CP 0059	Notice issued	7/9/2018
S		CP 071C	Notice issued	9/21/2020
S		CP 071C	Notice issued	9/25/2023
S			Passport certified seriously delinquent tax debt	1/17/2022
S			Passport certified seriously delinquent tax debt reversal	12/29/2025
	2015			
T		CP 0014	Notice issued	10/13/2025
	2014			
T		CP 0014	Notice issued	10/13/2025
T		CP 0059	Notice issued	4/4/2016
S			Collection due process Notice of Intent to Levy -- issued	6/28/2021
S			Final notice before tax is determined by IRS	11/6/2018
S			Issued notice of lien filing and right to Collection Due Process hearing	9/4/2025
S		CP 0022	Notice issued	4/29/2019
S		CP 0059	Notice issued	3/21/2016
S		CP 071C	Notice issued	9/21/2020
S		CP 071C	Notice issued	9/25/2023
S			Passport certified seriously delinquent tax debt	1/17/2022

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**	Tax Year	Notice Number	Notice Issued	Date
	2014			
S			Passport certified seriously delinquent tax debt reversal	12/29/2025
	2011			
T			Collection due process Notice of Intent to Levy -- issued	2/13/2013
T		CP 0014	Notice issued	12/3/2012

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IRS NOTICE DEFINITIONS

Notice Number	IRS Notice Definitions
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).
CP49	If you received an IRS CP49 Notice, the IRS used all or part of your refund to pay a tax debt.
CP59	If you received an IRS CP59 Notice, the IRS has no record of you filing your prior personal tax return(s).

**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2026				
B			No Account Transcript Found		
	2025				
B			No tax return filed		
B		960	Appointed representative	10/24/2025	$0
	2024				
B		706	Credit transferred in from 30 20221231	4/15/2023	($10,453)
B		460	Extension of time to file tax return	3/31/2025	$0
B		806	W-2 or 1099 withholding	4/15/2025	($8,653)
B		150	Tax return filed	9/22/2025	$40,899
B		170	Penalty for not pre-paying tax 09-22-2035	9/22/2025	$568
B		196	Interest charged for late payment	9/22/2025	$1,005
B		276	Penalty for late payment of tax	9/22/2025	$967
B		971	Notice issued CP 0014	9/22/2025	$0
B		960	Appointed representative	10/24/2025	$0
B		197	Reduced or removed interest charged for late payment	10/27/2025	($165)
B		277	Reduced or removed penalty for late payment of tax	10/27/2025	($205)
	2023				
S		140	Inquiry for non-filing of tax return	3/26/2025	$0
S		971	Notice issued CP 0059	4/14/2025	$0
B			No tax return filed		
B		960	Appointed representative	10/24/2025	$0
	2022				
T		806	W-2 or 1099 withholding	4/15/2023	($41,171)
T		826	Credit transferred out to 30 20241231	4/15/2023	$10,453
T		960	Appointed representative	10/24/2025	$0
T		150	Tax return filed	10/27/2025	$30,718
T		971	Notice issued CP 0049	10/27/2025	$0
S			No Account Transcript Found		
	2021				
T		290	Additional tax assessed-00-0000	4/19/2021	$0
T		766	Credit to your account	4/19/2021	($1,400)
T		846	Refund issued	4/19/2021	$1,400
T		971	Notice issued NOTICE1444	4/22/2021	$0
T		960	Appointed representative	8/24/2021	$0
S		971	Withholding allowances limited - letter sent to employer	12/9/2021	$0
S		140	Inquiry for non-filing of tax return	5/22/2024	$0
S		971	Notice issued CP 0059	6/10/2024	$0
B			No tax return filed		
B		960	Appointed representative	10/24/2025	$0
	2020				
T		290	Additional tax assessed-00-0000	5/11/2020	$0
T		766	Credit to your account	5/11/2020	($1,200)
T		846	Refund issued	5/11/2020	$1,200
T		971	Notice issued NOTICE1444	5/11/2020	$0
T		960	Appointed representative	6/8/2020	$0
T		290	Additional tax assessed-00-0000	1/18/2021	$0
T		766	Credit to your account	1/18/2021	($600)
T		846	Refund issued	1/18/2021	$600
T		806	W-2 or 1099 withholding	4/15/2021	($24,444)

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2020				
T		670	Payment	6/11/2021	($485)
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		670	Payment	10/7/2021	($485)
T		960	Appointed representative	12/9/2021	$0
T		960	Appointed representative	10/24/2025	$0
T		150	Tax return filed	12/22/2025	$57,088
T		166	Penalty for filing tax return after the due date 12-22-2035	12/22/2025	$7,293
T		196	Interest charged for late payment	12/22/2025	$12,712
T		276	Penalty for late payment of tax	12/22/2025	$7,478
T		971	Notice issued CP 0014	12/22/2025	$0
S			No Account Transcript Found		
	2019				
T		670	Payment	3/11/2020	($485)
T		460	Extension of time to file tax return	4/15/2020	$0
T		670	Payment	6/10/2020	($485)
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		960	Appointed representative	10/24/2025	$0
S		140	Inquiry for non-filing of tax return	2/9/2021	$0
S		971	Notice issued CP 0059	3/1/2021	$0
S		474	Established non-filing of tax return	3/12/2021	$0
S		474	Established non-filing of tax return	6/3/2021	$0
B			No tax return filed		
B		960	Appointed representative	1/3/2020	$0
	2018				
T		971	Withholding allowances limited - letter sent to employer	2/8/2018	$0
T		670	Payment	3/7/2019	($485)
T		806	W-2 or 1099 withholding	4/15/2019	($17,602)
T		960	Appointed representative	1/3/2020	$0
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		150	Tax return filed	10/13/2025	$43,665
T		166	Penalty for filing tax return after the due date 10-13-2035	10/13/2025	$5,755
T		170	Penalty for not pre-paying tax 10-13-2035	10/13/2025	$782
T		196	Interest charged for late payment	10/13/2025	$13,581
T		276	Penalty for late payment of tax	10/13/2025	$6,395
T		971	Notice issued CP 0014	10/13/2025	$0
T		960	Appointed representative	10/24/2025	$0
S			No Account Transcript Found		
	2017				
T		806	W-2 or 1099 withholding	4/15/2018	($21,630)
T		140	Inquiry for non-filing of tax return	3/14/2019	$0
T		971	Notice issued CP 0059	4/1/2019	$0
T		960	Appointed representative	1/3/2020	$0
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2017				
T		150	Tax return filed	10/13/2025	$52,644
T		166	Penalty for filing tax return after the due date 10-13-2035	10/13/2025	$6,983
T		170	Penalty for not pre-paying tax 10-13-2035	10/13/2025	$685
T		196	Interest charged for late payment	10/13/2025	$19,427
T		276	Penalty for late payment of tax	10/13/2025	$7,708
T		971	Notice issued CP 0014	10/13/2025	$0
T		960	Appointed representative	10/24/2025	$0
S			No Account Transcript Found		
	2016				
T		806	W-2 or 1099 withholding	4/15/2017	($32,686)
T		140	Inquiry for non-filing of tax return	7/10/2018	$0
T		971	Notice issued CP 0059	7/30/2018	$0
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		150	Tax return filed	10/13/2025	$67,558
T		166	Penalty for filing tax return after the due date 10-13-2035	10/13/2025	$7,846
T		170	Penalty for not pre-paying tax 10-13-2035	10/13/2025	$747
T		196	Interest charged for late payment	10/13/2025	$24,503
T		276	Penalty for late payment of tax	10/13/2025	$8,718
T		971	Notice issued CP 0014	10/13/2025	$0
T		960	Appointed representative	10/24/2025	$0
S		806	W-2 or 1099 withholding	4/15/2017	($9,285)
S		807	Reduced or removed W-2 or 1099 withholding	4/15/2017	$9,285
S		140	Inquiry for non-filing of tax return	6/21/2018	$0
S		971	Notice issued CP 0059	7/9/2018	$0
S		494	Final notice before tax is determined by IRS	10/30/2018	$0
S		495	Resolved tax determination	3/26/2019	$0
S		570	Additional account action pending	3/26/2019	$0
S		599	Tax return secured	3/27/2019	$0
S		150	Substitute tax return prepared by IRS	4/22/2019	$0
S		166	Penalty for filing tax return after the due date 04-29-2029	4/29/2019	$8,770
S		171	Reduced or removed penalty for not pre-paying tax	4/29/2019	($814)
S		173	Penalty for not pre-paying tax	4/29/2019	$814
S		196	Interest charged for late payment	4/29/2019	$4,398
S		290	Additional tax assessed 04-29-2029	4/29/2019	$44,366
S		971	Notice issued CP 0022	4/29/2019	$0
S		971	Tax period blocked from automated levy program	9/23/2019	$0
S		196	Interest charged for late payment	9/21/2020	$3,403
S		276	Penalty for late payment of tax	9/21/2020	$8,770
S		971	Notice issued CP 071C	9/21/2020	$0
S		167	Reduced or removed penalty for filing tax return after the due date	2/15/2021	($877)
S		971	Collection due process Notice of Intent to Levy -- issued	6/28/2021	$0
S		971	Collection due process Notice of Intent to Levy -- return receipt signed	7/1/2021	$0
S		971	Federal Payment Levy Program - Levy Issued	1/3/2022	$0
S		971	First Levy Issued on Module	1/3/2022	$0
S		971	Passport certified seriously delinquent tax debt	1/17/2022	$0
S		196	Interest charged for late payment	9/25/2023	$8,531
S		971	Notice issued CP 071C	9/25/2023	$0
S		971	Tax period blocked from automated levy program	3/25/2024	$0

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2016				
S		971	Federal Payment Levy Program - Levy Issued	2/10/2025	$0
S		582	Lien placed on assets due to balance owed	8/29/2025	$0
S		971	Issued notice of lien filing and right to Collection Due Process hearing	9/4/2025	$0
S		594	Tax return previously filed	10/13/2025	$0
S		470	Claim pending	12/2/2025	$0
S		167	Reduced or removed penalty for filing tax return after the due date	12/29/2025	($7,893)
S		197	Reduced or removed interest charged for late payment	12/29/2025	($16,332)
S		277	Reduced or removed penalty for late payment of tax	12/29/2025	($8,770)
S		291	Reduced or removed prior tax assessed	12/29/2025	($44,366)
S		972	Passport certified seriously delinquent tax debt reversal	12/29/2025	$0
B		960	Appointed representative	6/6/2016	$0
B		960	Appointed representative	11/2/2016	$0
	2015				
T		960	Appointed representative	2/16/2016	$0
T		960	Appointed representative	2/24/2016	$0
T		460	Extension of time to file tax return	4/7/2016	$0
T		806	W-2 or 1099 withholding	4/15/2016	($33,311)
T		960	Appointed representative	11/2/2016	$0
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		150	Tax return filed	10/13/2025	$61,458
T		166	Penalty for filing tax return after the due date 10-13-2035	10/13/2025	$6,333
T		170	Penalty for not pre-paying tax 10-13-2035	10/13/2025	$440
T		196	Interest charged for late payment	10/13/2025	$21,782
T		276	Penalty for late payment of tax	10/13/2025	$7,037
T		971	Notice issued CP 0014	10/13/2025	$0
T		960	Appointed representative	10/24/2025	$0
S			No Account Transcript Found		
	2014				
T		460	Extension of time to file tax return	4/15/2015	$0
T		806	W-2 or 1099 withholding	4/15/2015	($31,981)
T		140	Inquiry for non-filing of tax return	3/16/2016	$0
T		971	Notice issued CP 0059	4/4/2016	$0
T		590	Tax return not filed	7/29/2021	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		150	Tax return filed	10/13/2025	$60,310
T		166	Penalty for filing tax return after the due date 10-13-2035	10/13/2025	$6,374
T		170	Penalty for not pre-paying tax 10-13-2035	10/13/2025	$445
T		196	Interest charged for late payment	10/13/2025	$23,727
T		276	Penalty for late payment of tax	10/13/2025	$7,082
T		971	Notice issued CP 0014	10/13/2025	$0
T		960	Appointed representative	10/24/2025	$0
T		971	Amended tax return or claim forwarded for processing	12/5/2025	$0
T		977	Amended return filed	12/5/2025	$0
S		806	W-2 or 1099 withholding	4/15/2015	($8,050)
S		807	Reduced or removed W-2 or 1099 withholding	4/15/2015	$8,050
S		140	Inquiry for non-filing of tax return	3/1/2016	$0
S		971	Notice issued CP 0059	3/21/2016	$0

**T = Taxpayer
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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2014				
S		494	Final notice before tax is determined by IRS	11/6/2018	$0
S		495	Resolved tax determination	3/26/2019	$0
S		570	Additional account action pending	3/26/2019	$0
S		599	Tax return secured	3/27/2019	$0
S		150	Substitute tax return prepared by IRS	4/22/2019	$0
S		166	Penalty for filing tax return after the due date 04-29-2029	4/29/2019	$7,057
S		171	Reduced or removed penalty for not pre-paying tax	4/29/2019	($491)
S		173	Penalty for not pre-paying tax	4/29/2019	$491
S		196	Interest charged for late payment	4/29/2019	$6,370
S		290	Additional tax assessed 04-29-2029	4/29/2019	$36,279
S		971	Notice issued CP 0022	4/29/2019	$0
S		971	Tax period blocked from automated levy program	9/23/2019	$0
S		196	Interest charged for late payment	9/21/2020	$2,923
S		276	Penalty for late payment of tax	9/21/2020	$7,057
S		971	Notice issued CP 071C	9/21/2020	$0
S		167	Reduced or removed penalty for filing tax return after the due date	2/15/2021	($706)
S		971	Collection due process Notice of Intent to Levy -- issued	6/28/2021	$0
S		971	Collection due process Notice of Intent to Levy -- return receipt signed	7/1/2021	$0
S		971	Federal Payment Levy Program - Levy Issued	10/4/2021	$0
S		971	First Levy Issued on Module	10/4/2021	$0
S		971	Passport certified seriously delinquent tax debt	1/17/2022	$0
S		196	Interest charged for late payment	9/25/2023	$7,207
S		971	Notice issued CP 071C	9/25/2023	$0
S		971	Tax period blocked from automated levy program	3/25/2024	$0
S		971	Federal Payment Levy Program - Levy Issued	2/10/2025	$0
S		582	Lien placed on assets due to balance owed	8/29/2025	$0
S		971	Issued notice of lien filing and right to Collection Due Process hearing	9/4/2025	$0
S		594	Tax return previously filed	10/13/2025	$0
S		470	Claim pending	12/2/2025	$0
S		167	Reduced or removed penalty for filing tax return after the due date	12/29/2025	($6,352)
S		197	Reduced or removed interest charged for late payment	12/29/2025	($16,500)
S		277	Reduced or removed penalty for late payment of tax	12/29/2025	($7,057)
S		291	Reduced or removed prior tax assessed	12/29/2025	($36,279)
S		972	Passport certified seriously delinquent tax debt reversal	12/29/2025	$0
B		960	Appointed representative	2/16/2016	$0
B		960	Appointed representative	2/24/2016	$0
B		960	Appointed representative	11/2/2016	$0
	2013				
T		670	Payment	1/13/2014	($485)
T		460	Extension of time to file tax return	4/15/2014	$0
T		388	Write off credit balance because time to claim refund expired	6/29/2020	$485
T		389	Reinstate credit balance previously written off	6/29/2020	($485)
T		388	Write off credit balance because time to claim refund expired	7/5/2021	$485
T		389	Reinstate credit balance previously written off	7/5/2021	($485)
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		388	Write off credit balance because time to claim refund expired	1/20/2025	$485
T		389	Reinstate credit balance previously written off	1/20/2025	($485)
T		960	Appointed representative	10/24/2025	$0
B			No tax return filed		

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2013				
B		960	Appointed representative	2/16/2016	$0
B		960	Appointed representative	2/24/2016	$0
B		960	Appointed representative	11/2/2016	$0
	2012				
T		460	Extension of time to file tax return	4/15/2013	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		960	Appointed representative	10/24/2025	$0
B			No tax return filed		
B		960	Appointed representative	10/9/2012	$0
B		960	Appointed representative	2/16/2016	$0
B		960	Appointed representative	2/24/2016	$0
B		960	Appointed representative	11/2/2016	$0
	2011				
T		960	Appointed representative	10/11/2011	$0
T		960	Appointed representative	12/13/2011	$0
T		460	Extension of time to file tax return	4/15/2012	$0
T		670	Payment	4/15/2012	($28,900)
T		806	W-2 or 1099 withholding	4/15/2012	($57,130)
T		610	Payment with return	10/22/2012	($1,000)
T		150	Tax return filed	12/3/2012	$119,645
T		196	Interest charged for late payment	12/3/2012	$642
T		276	Penalty for late payment of tax	12/3/2012	$1,335
T		971	Notice issued CP 0014	12/3/2012	$0
T		971	Collection due process Notice of Intent to Levy -- issued	2/13/2013	$0
T		971	Collection due process Notice of Intent to Levy -- return receipt signed	2/16/2013	$0
T		971	Tax period blocked from automated levy program	2/25/2013	$0
T		971	Pending installment agreement	3/6/2013	$0
T		972	Removed installment agreement	3/6/2013	$0
T		971	Installment agreement established	6/24/2013	$0
T		706	Credit transferred in from 30 20081231	8/22/2013	($329)
T		670	Payment	9/12/2013	($380)
T		672	Removed payment 55 20130131 XXX-XX-1381	9/12/2013	$105
T		673	Payment	9/12/2013	($105)
T		670	Payment	10/7/2013	($485)
T		670	Payment	11/15/2013	($485)
T		670	Payment	2/18/2014	($435)
T		672	Removed payment 55 20140131 XXX-XX-1381	2/18/2014	$50
T		673	Payment	2/18/2014	($50)
T		670	Payment	3/17/2014	($485)
T		670	Payment	4/13/2014	($485)
T		670	Payment	5/9/2014	($485)
T		670	Payment	6/16/2014	($485)
T		670	Payment	7/21/2014	($485)
T		670	Payment	8/8/2014	($485)
T		670	Payment	9/5/2014	($485)
T		670	Payment	10/6/2014	($485)
T		670	Payment	11/12/2014	($485)
T		670	Payment	12/10/2014	($485)
T		670	Payment	1/9/2015	($485)

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2011				
T		670	Payment	2/5/2015	($485)
T		670	Payment	3/2/2015	($485)
T		670	Payment	4/16/2015	($485)
T		670	Payment	5/5/2015	($485)
T		670	Payment	6/8/2015	($485)
T		670	Payment	7/13/2015	($485)
T		670	Payment	8/3/2015	($485)
T		670	Payment	9/14/2015	($485)
T		670	Payment	10/13/2015	($485)
T		670	Payment	11/9/2015	($485)
T		670	Payment	12/7/2015	($485)
T		670	Payment	1/18/2016	($485)
T		670	Payment	2/11/2016	($485)
T		960	Appointed representative	2/16/2016	$0
T		960	Appointed representative	2/24/2016	$0
T		670	Payment	3/17/2016	($485)
T		670	Payment	4/11/2016	($485)
T		670	Payment	5/16/2016	($485)
T		670	Payment	6/13/2016	($485)
T		670	Payment	7/14/2016	($485)
T		670	Payment	8/16/2016	($485)
T		670	Payment	9/12/2016	($485)
T		670	Payment	10/11/2016	($485)
T		960	Appointed representative	11/2/2016	$0
T		670	Payment	11/10/2016	($485)
T		670	Payment	12/12/2016	($485)
T		670	Payment	1/9/2017	($485)
T		670	Payment	2/9/2017	($485)
T		670	Payment	3/9/2017	($485)
T		670	Payment	4/14/2017	($485)
T		670	Payment	5/9/2017	($485)
T		670	Payment	6/8/2017	($485)
T		670	Payment	7/7/2017	($485)
T		670	Payment	8/10/2017	($485)
T		670	Payment	9/8/2017	($485)
T		670	Payment	10/10/2017	($485)
T		670	Payment	11/9/2017	($485)
T		670	Payment	12/8/2017	($485)
T		670	Payment	1/8/2018	($485)
T		670	Payment	2/8/2018	($485)
T		670	Payment	3/8/2018	($485)
T		670	Payment	4/9/2018	($485)
T		670	Payment	5/10/2018	($485)
T		670	Payment	6/8/2018	($485)
T		670	Payment	7/9/2018	($485)
T		670	Payment	8/10/2018	($485)
T		670	Payment	9/10/2018	($485)
T		670	Payment	10/9/2018	($485)
T		670	Payment	11/13/2018	($485)
T		670	Payment	12/10/2018	($485)

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2011				
T		670	Payment	1/11/2019	($485)
T		670	Payment	2/7/2019	($485)
T		670	Payment	4/11/2019	($485)
T		670	Payment	4/12/2019	($485)
T		670	Payment	5/20/2019	($485)
T		670	Payment	6/14/2019	($485)
T		670	Payment	7/15/2019	($485)
T		670	Payment	8/9/2019	($485)
T		670	Payment	9/11/2019	($485)
T		276	Penalty for late payment of tax	10/7/2019	$17
T		670	Payment	10/8/2019	($485)
T		276	Penalty for late payment of tax	11/4/2019	$485
T		670	Payment	11/15/2019	($485)
T		276	Penalty for late payment of tax	12/9/2019	$485
T		670	Payment	12/9/2019	($485)
T		276	Penalty for late payment of tax	1/6/2020	$485
T		670	Payment	1/8/2020	($485)
T		670	Payment	2/6/2020	($485)
T		276	Penalty for late payment of tax	2/10/2020	$485
T		276	Penalty for late payment of tax	3/16/2020	$485
T		670	Payment	4/10/2020	($485)
T		670	Payment	5/14/2020	($485)
T		276	Penalty for late payment of tax	7/6/2020	$485
T		670	Payment	7/9/2020	($485)
T		276	Penalty for late payment of tax	8/10/2020	$485
T		670	Payment	8/11/2020	($485)
T		276	Penalty for late payment of tax	8/24/2020	$485
T		670	Payment	9/11/2020	($485)
T		276	Penalty for late payment of tax	9/21/2020	$485
T		670	Payment	10/9/2020	($485)
T		276	Penalty for late payment of tax	10/12/2020	$485
T		670	Payment	11/12/2020	($485)
T		670	Payment	12/11/2020	($485)
T		196	Interest charged for late payment	12/14/2020	$461
T		276	Penalty for late payment of tax	12/14/2020	$24
T		196	Interest charged for late payment	12/21/2020	$485
T		670	Payment	1/11/2021	($485)
T		670	Payment	2/11/2021	($485)
T		196	Interest charged for late payment	2/15/2021	$970
T		670	Payment	3/16/2021	($485)
T		196	Interest charged for late payment	3/22/2021	$485
T		670	Payment	4/9/2021	($485)
T		196	Interest charged for late payment	4/19/2021	$485
T		670	Payment	5/13/2021	($485)
T		196	Interest charged for late payment	5/17/2021	$485
T		196	Interest charged for late payment	6/14/2021	$485
T		670	Payment	7/9/2021	($485)
T		670	Payment	8/13/2021	($485)
T		196	Interest charged for late payment	8/16/2021	$485
T		960	Appointed representative	8/24/2021	$0

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**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2011				
T		670	Payment	9/10/2021	($485)
T		196	Interest charged for late payment	9/13/2021	$485
T		196	Interest charged for late payment	10/11/2021	$485
T		670	Payment	12/2/2021	($268)
T		960	Appointed representative	12/9/2021	$0
T		196	Interest charged for late payment	1/3/2022	$268
T		971	No longer in installment agreement status	1/3/2022	$0
T		960	Appointed representative	10/24/2025	$0
S			No Account Transcript Found		
	2010				
T		960	Appointed representative	2/2/2011	$0
T		960	Appointed representative	2/7/2011	$0
T		806	W-2 or 1099 withholding	4/15/2011	($21,835)
T		610	Payment with return	4/22/2011	($24,312)
T		150	Tax return filed	5/23/2011	$45,687
T		170	Penalty for not pre-paying tax 05-23-2021	5/23/2011	$460
T		960	Appointed representative	1/16/2012	$0
T		960	Appointed representative	2/24/2016	$0
T		960	Appointed representative	11/2/2016	$0
T		960	Appointed representative	8/24/2021	$0
T		960	Appointed representative	12/9/2021	$0
T		960	Appointed representative	10/24/2025	$0
S			No Account Transcript Found		

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PAYMENT, CREDIT, ABATEMENT HISTORY*

**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2024				
B		706	Credit transferred in from 30 20221231	4/15/2023	-10453
B		806	W-2 or 1099 withholding	4/15/2025	-8653
B		197	Reduced or removed interest charged for late payment	10/27/2025	-165.39
B		277	Reduced or removed penalty for late payment of tax	10/27/2025	-204.63
	2022				
T		806	W-2 or 1099 withholding	4/15/2023	-41171
	2021				
T		766	Credit to your account	4/19/2021	-1400
	2020				
T		766	Credit to your account	5/11/2020	-1200
T		766	Credit to your account	1/18/2021	-600
T		806	W-2 or 1099 withholding	4/15/2021	-24444
T		670	Payment	6/11/2021	-485
T		670	Payment	10/7/2021	-485
	2019				
T		670	Payment	3/11/2020	-485
T		670	Payment	6/10/2020	-485
	2018				
T		670	Payment	3/7/2019	-485
T		806	W-2 or 1099 withholding	4/15/2019	-17602
	2017				
T		806	W-2 or 1099 withholding	4/15/2018	-21630
	2016				
T		806	W-2 or 1099 withholding	4/15/2017	-32686
S		806	W-2 or 1099 withholding	4/15/2017	-9285
S		171	Reduced or removed penalty for not pre-paying tax	4/29/2019	-813.9
S		167	Reduced or removed penalty for filing tax return after the due date	2/15/2021	-877.03
S		167	Reduced or removed penalty for filing tax return after the due date	12/29/2025	-7893.22
S		197	Reduced or removed interest charged for late payment	12/29/2025	-16331.79
S		277	Reduced or removed penalty for late payment of tax	12/29/2025	-8770.24
S		291	Reduced or removed prior tax assessed	12/29/2025	-44366
	2015				
T		806	W-2 or 1099 withholding	4/15/2016	-33311
	2014				
T		806	W-2 or 1099 withholding	4/15/2015	-31981
S		806	W-2 or 1099 withholding	4/15/2015	-8050
S		171	Reduced or removed penalty for not pre-paying tax	4/29/2019	-490.79
S		167	Reduced or removed penalty for filing tax return after the due date	2/15/2021	-705.73
S		167	Reduced or removed penalty for filing tax return after the due date	12/29/2025	-6351.52
S		197	Reduced or removed interest charged for late payment	12/29/2025	-16500.34
S		277	Reduced or removed penalty for late payment of tax	12/29/2025	-7057.25
S		291	Reduced or removed prior tax assessed	12/29/2025	-36279
	2013				
T		670	Payment	1/13/2014	-485

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*Does not include Civil Penalty amounts

**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2013				
T		389	Reinstate credit balance previously written off	6/29/2020	-485
T		389	Reinstate credit balance previously written off	7/5/2021	-485
T		389	Reinstate credit balance previously written off	1/20/2025	-485
	2011				
T		670	Payment	4/15/2012	-28900
T		806	W-2 or 1099 withholding	4/15/2012	-57130
T		610	Payment with return	10/22/2012	-1000
T		706	Credit transferred in from 30 20081231	8/22/2013	-328.88
T		670	Payment	9/12/2013	-380
T		673	Payment	9/12/2013	-105
T		670	Payment	10/7/2013	-485
T		670	Payment	11/15/2013	-485
T		670	Payment	2/18/2014	-435
T		673	Payment	2/18/2014	-50
T		670	Payment	3/17/2014	-485
T		670	Payment	4/13/2014	-485
T		670	Payment	5/9/2014	-485
T		670	Payment	6/16/2014	-485
T		670	Payment	7/21/2014	-485
T		670	Payment	8/8/2014	-485
T		670	Payment	9/5/2014	-485
T		670	Payment	10/6/2014	-485
T		670	Payment	11/12/2014	-485
T		670	Payment	12/10/2014	-485
T		670	Payment	1/9/2015	-485
T		670	Payment	2/5/2015	-485
T		670	Payment	3/2/2015	-485
T		670	Payment	4/16/2015	-485
T		670	Payment	5/5/2015	-485
T		670	Payment	6/8/2015	-485
T		670	Payment	7/13/2015	-485
T		670	Payment	8/3/2015	-485
T		670	Payment	9/14/2015	-485
T		670	Payment	10/13/2015	-485
T		670	Payment	11/9/2015	-485
T		670	Payment	12/7/2015	-485
T		670	Payment	1/18/2016	-485
T		670	Payment	2/11/2016	-485
T		670	Payment	3/17/2016	-485
T		670	Payment	4/11/2016	-485
T		670	Payment	5/16/2016	-485
T		670	Payment	6/13/2016	-485
T		670	Payment	7/14/2016	-485

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*Does not include Civil Penalty amounts

**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2011				
T		670	Payment	8/16/2016	-485
T		670	Payment	9/12/2016	-485
T		670	Payment	10/11/2016	-485
T		670	Payment	11/10/2016	-485
T		670	Payment	12/12/2016	-485
T		670	Payment	1/9/2017	-485
T		670	Payment	2/9/2017	-485
T		670	Payment	3/9/2017	-485
T		670	Payment	4/14/2017	-485
T		670	Payment	5/9/2017	-485
T		670	Payment	6/8/2017	-485
T		670	Payment	7/7/2017	-485
T		670	Payment	8/10/2017	-485
T		670	Payment	9/8/2017	-485
T		670	Payment	10/10/2017	-485
T		670	Payment	11/9/2017	-485
T		670	Payment	12/8/2017	-485
T		670	Payment	1/8/2018	-485
T		670	Payment	2/8/2018	-485
T		670	Payment	3/8/2018	-485
T		670	Payment	4/9/2018	-485
T		670	Payment	5/10/2018	-485
T		670	Payment	6/8/2018	-485
T		670	Payment	7/9/2018	-485
T		670	Payment	8/10/2018	-485
T		670	Payment	9/10/2018	-485
T		670	Payment	10/9/2018	-485
T		670	Payment	11/13/2018	-485
T		670	Payment	12/10/2018	-485
T		670	Payment	1/11/2019	-485
T		670	Payment	2/7/2019	-485
T		670	Payment	4/11/2019	-485
T		670	Payment	4/12/2019	-485
T		670	Payment	5/20/2019	-485
T		670	Payment	6/14/2019	-485
T		670	Payment	7/15/2019	-485
T		670	Payment	8/9/2019	-485
T		670	Payment	9/11/2019	-485
T		670	Payment	10/8/2019	-485
T		670	Payment	11/15/2019	-485
T		670	Payment	12/9/2019	-485
T		670	Payment	1/8/2020	-485
T		670	Payment	2/6/2020	-485

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*Does not include Civil Penalty amounts

**	Tax Year	Code	Explanation of Transaction	Date	Amount
	2011				
T		670	Payment	4/10/2020	-485
T		670	Payment	5/14/2020	-485
T		670	Payment	7/9/2020	-485
T		670	Payment	8/11/2020	-485
T		670	Payment	9/11/2020	-485
T		670	Payment	10/9/2020	-485
T		670	Payment	11/12/2020	-485
T		670	Payment	12/11/2020	-485
T		670	Payment	1/11/2021	-485
T		670	Payment	2/11/2021	-485
T		670	Payment	3/16/2021	-485
T		670	Payment	4/9/2021	-485
T		670	Payment	5/13/2021	-485
T		670	Payment	7/9/2021	-485
T		670	Payment	8/13/2021	-485
T		670	Payment	9/10/2021	-485
T		670	Payment	12/2/2021	-268.29
	2010				
T		806	W-2 or 1099 withholding	4/15/2011	-21835
T		610	Payment with return	4/22/2011	-24312

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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
B	2026	-						-	-	-	$0.00	-
B	2025	No						$0.00	$0.00	$0.00	$0.00	$0.00
T	2024	Original	Y	Y		$762.75		$435.86	$1,198.61	$389.13	$839.31	$1,228.44
S	2024	Original	?	Y		$762.75		$435.86	$1,198.61	$389.13	$839.31	$1,228.44
B	2023	No						$0.00	$0.00	$0.00	$0.00	$0.00
T	2022	Original						$0.00	$0.00	$0.00	$0.00	$0.00
S	2022	-						-	-	-	$0.00	-
B	2021	No						$0.00	$0.00	$0.00	$0.00	$0.00
T	2020	Original	N		$7,292.90	$7,478.20		$0.00	$14,771.10	$318.49	$12,711.97	$13,030.46
S	2020	-						-	-	-	$0.00	-
B	2019	No						$0.00	$0.00	$0.00	$0.00	$0.00
T	2018	Original	N		$5,755.05	$6,394.50		$0.00	$12,149.55	$988.18	$13,581.08	$14,569.26
S	2018	-						-	-	-	$0.00	-
T	2017	Original	N		$6,982.72	$7,707.75		$2.74	$14,693.21	$1,248.55	$19,426.69	$20,675.24
S	2017	-						-	-	-	$0.00	-
T	2016	Original	N		$7,846.20	$8,718.00		$0.00	$16,564.20	$1,454.77	$24,502.83	$25,957.60
S	2016	Original*			$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
T	2015	Original	N		$6,333.07	$7,036.75		$0.00	$13,369.82	$1,209.15	$21,781.92	$22,991.07
S	2015	-						-	-	-	$0.00	-
T	2014	Amended	N		$6,374.02	$7,082.25		$0.00	$13,456.27	$1,251.24	$23,726.97	$24,978.21
S	2014	Original*			$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
B	2013	No						$0.00	$0.00	$0.00	$0.00	$0.00
B	2012	No						$0.00	$0.00	$0.00	$0.00	$0.00
T	2011	Original	?			$6,226.31		$0.00	$6,226.31	$0.00	$6,220.86	$6,220.86
S	2011	-						-	-	-	$0.00	-
T	2010	Original						$0.00	$0.00	$0.00	$0.00	$0.00
S	2010	-						-	-	-	$0.00	-
		Totals			$40,583.96	$52,169.26	$0.00	$874.46	$93,627.68	$7,248.64	$123,630.94	$130,879.58

*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).

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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)*
B	2026	-							
B	2025	No	none	4/15/2026	open	4/15/2029	not filed	$0.00	$0.00
B	2024	Original	8/16/2025	4/15/2025	8/16/2028	4/15/2028	8/16/2028	$19,106.00	$8,653.00
B	2023	No	none	4/15/2024	open	4/15/2027	not filed	$0.00	$0.00
T	2022	Original	5/19/2025	4/15/2023	5/19/2028	4/15/2026	5/19/2028	$30,718.00	$0.00
S	2022	-							
B	2021	No	none	4/15/2022	open	4/15/2025	not filed	expired	$0.00
T	2020	Original	8/27/2025	5/17/2021	8/27/2028	5/17/2024	8/27/2028	expired	$0.00
S	2020	-							
B	2019	No	none	7/15/2020	open	7/15/2023	not filed	expired	$0.00
T	2018	Original	8/27/2025	4/15/2019	8/27/2028	4/15/2022	8/27/2028	expired	$0.00
S	2018	-							
T	2017	Original	8/27/2025	4/15/2018	8/27/2028	4/15/2021	8/27/2028	expired	$0.00
S	2017	-							
T	2016	Original	8/27/2025	4/15/2017	8/27/2028	4/15/2020	8/27/2028	expired	$0.00
S	2016	Original*	3/27/2019	4/15/2017	3/27/2022	4/15/2020	3/27/2022	expired	$0.00
T	2015	Original	8/27/2025	4/15/2016	8/27/2028	4/15/2019	8/27/2028	expired	$0.00
S	2015	-							
T	2014	Amended	8/27/2025	4/15/2015	8/27/2028	4/15/2018	8/27/2028	expired	$0.00
S	2014	Original*	3/27/2019	4/15/2015	3/27/2022	4/15/2018	3/27/2022	expired	$0.00
B	2013	No	none	4/15/2014	open	4/15/2017	not filed	expired	$0.00
B	2012	No	none	4/15/2013	open	4/15/2016	not filed	expired	$0.00
T	2011	Original	10/22/2012	4/15/2012	10/22/2015	4/15/2015	10/22/2015	expired	$0.00
S	2011	-							
T	2010	Original	4/15/2011	4/15/2011	4/15/2014	4/15/2014	4/15/2014	expired	$0.00
S	2010	-							

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*ASED and RSED are estimates and do not calculate many exceptions such as fraud.

**	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*
B	2026	-	-						$0.00	$0.00
B	2025	$0.00	No	none	none				$0.00	$0.00
B	2024	$24,788.05	Original	none	none	No			$291.44	$434.94
B	2023	$0.00	No	none	none				$0.00	$0.00
T	2022	$0.00	Original	none	none				$0.00	$0.00
S	2022	-	-						$0.00	$0.00
B	2021	$0.00	No	none	none				$0.00	$0.00
T	2020	$59,475.56	Original	none	none	No			$687.22	$1,043.55
S	2020	-	-						$0.00	$0.00
T	2019	($970.00)	No	none	none				$0.00	$0.00
S	2019	$0.00	No	none	none				$0.00	$0.00
T	2018	$53,078.81	Original	none	none	No			$624.04	$931.32
S	2018	-	-						$0.00	$0.00
T	2017	$67,067.45	Original	none	none	No			$788.52	$1,176.77
S	2017	-	-						$0.00	$0.00
T	2016	$78,140.80	Original	none	none	No			$918.71	$1,371.05
S	2016	$0.00	Original*	3/26/2019	6/28/2021				$0.00	$0.00
T	2015	$64,947.89	Original	none	none	No			$763.60	$1,139.57
S	2015	-	-						$0.00	$0.00
T	2014	$67,208.48	Amended	none	none	No			$790.18	$1,179.23
S	2014	$0.00	Original*	3/26/2019	6/28/2021				$0.00	$0.00
T	2013	($485.00)	No	none	none				$0.00	$0.00
S	2013	$0.00	No	none	none				$0.00	$0.00
B	2012	$0.00	No	none	none				$0.00	$0.00
T	2011	$0.00	Original	none	2/13/2013		No longer in installment agreement status	1/3/2022	$0.00	$0.00
S	2011	-	-						$0.00	$0.00
T	2010	$0.00	Original	none	none				$0.00	$0.00
S	2010	-	-						$0.00	$0.00
							Total Estimated IA Payment (Does Not Include SRP)*		$4,863.71	$7,276.43

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*Includes IRS daily accrued interest of 7% APR.