

# Tax Resolution Case Prep

Case Studies



## This is the case study portion of the Tax Resolution Client Onboarding Webinar

These are actual cases that have been sanitized of personal information and specific financial data. The THS Report Format is used but the training is not specific to THS users.

### IRS ACCOUNT STATUS DASHBOARD

Year	Return Filed	Filing Status	Extension Date	Lien Active	Collections Active	Examination Active	Assessed Balance	Accrued Balance	Transcript Date	
2019	-	Uk							not found	
2018	Original	MFS			No		\$4,236.29	\$4,269.38	6/24/2019	
2017	Original	MFS			No		\$14,946.93	\$15,237.56	6/24/2019	
2016	Original	MFS			No		\$1,827.10	\$1,851.50	6/24/2019	
2015	SFR	MFS			No		\$4,105.35	\$4,213.53	6/24/2019	
2014	Original	MFS			No		\$4,502.16	\$4,544.44	6/24/2019	
2013	Original	MFS			No		\$5,240.99	\$5,275.74	6/24/2019	
2012	No	MFS					\$0.00	\$0.00	6/24/2019	
2011	No	MFS					\$0.00	\$0.00	6/24/2019	
2010	No	MFS					\$0.00	\$0.00	6/24/2019	
2009	SFR	MFS	10/15/2010				\$0.00	\$0.00	5/23/2019	
2008	Original	MFJ	8/15/2009				\$0.00	\$0.00	5/23/2019	
2007	Original	S	8/15/2008				\$0.00	\$0.00	5/23/2019	
2006	Original	S					\$0.00	\$0.00	5/23/2019	
2005	-	Uk					-	-	not found	
2004	-	Uk					-	-	not found	
2003	-	Uk					-	-	not found	
2002	-	Uk					-	-	not found	
2001	-	Uk					-	-	not found	
2000	-	Uk					-	-	not found	
1999	-	Uk					-	-	not found	
1998	-	Uk					-	-	not found	
1997	-	Uk					-	-	not found	
1996	-	Uk					-	-	not found	
1995	-	Uk					-	-	not found	
1994	-	Uk					-	-	not found	
1993	-	Uk					-	-	not found	
1992	-	Uk					-	-	not found	
1991	-	Uk					-	-	not found	
1990	-	Uk					-	-	not found	
							Total**	\$34,858.82	\$35,392.15	

\*Indicates an SFR was original  
\*\*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"

Santa & Jane Claus 2000 2 of 35

One SFR present, but overall compliant.

No liens, active collections or exams.

Qualifies for Fresh Start.

### 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 IA Payments*
2019	-	-						\$0.00
2018	\$4,269.38	Original	none	none	No	Pending installment agreement	4/16/2019	\$70.78
2017	\$15,237.56	Original	none	none	No	Pending installment agreement	4/16/2019	\$252.63
2016	\$1,851.50	Original	none	none	No	Pending installment agreement	4/16/2019	\$30.69
2015	\$4,213.53	SFR	12/18/2017	none	No	Pending installment agreement	4/16/2019	\$69.86
2014	\$4,544.44	Original	none	none	No	Pending installment agreement	4/16/2019	\$75.35
2013	\$5,275.74	Original	none	none	No	Pending installment agreement	4/16/2019	\$87.47
2012	\$0.00	No	none	none				\$0.00
2011	\$0.00	No	none	none				\$0.00
2010	\$0.00	No	none	none				\$0.00
2009	\$0.00	SFR	4/17/2012	3/21/2016				\$0.00
2008	\$0.00	Original	none	none				\$0.00
2007	\$0.00	Original	none	none				\$0.00
2006	\$0.00	Original	none	none				\$0.00
2005	-							\$0.00
2004	-							\$0.00
2003	-							\$0.00
2002	-							\$0.00
2001	-							\$0.00
2000	-							\$0.00
1999	-							\$0.00
1998	-							\$0.00
1997	-							\$0.00
1996	-							\$0.00
1995	-							\$0.00
1994	-							\$0.00
1993	-							\$0.00
1992	-							\$0.00
1991	-							\$0.00
1990	-							\$0.00
								Total Estimated IA Payment (Does Not Include SRP)*
								\$595.37

Currently in pending IA.

Estimated IA amount adjusted for CSED.

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
2019	-									\$0.00	
2018	Original	N			\$41.78		\$20.89	\$62.67	\$12.20	\$16.51	\$28.71
2017	Original	N		\$2,548.32	\$679.02		\$189.75	\$3,395.09	\$120.88	\$404.59	\$525.47
2016	Original	N		\$288.22	\$160.13		\$12.80	\$461.15	\$11.80	\$97.75	\$109.35
2015	SFR	N	Y	\$598.05	\$518.31		\$79.74	\$1,196.10	\$28.44	\$330.99	\$359.43
2014	Original	N		\$616.27	\$671.06		\$13.70	\$1,301.02	\$28.58	\$475.84	\$604.42
2013	Original	Y		\$758.70	\$843.00		\$0.00	\$1,601.70	\$34.75	\$778.29	\$813.04
2012	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2010	No						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2009	SFR	N		\$209.25	\$232.50		\$0.00	\$441.75	\$0.00	\$568.30	\$568.30
2008	Original	N			\$16.40		\$0.00	\$16.40	\$0.00	\$12.48	\$12.48
2007	Original	?			\$19.42		\$0.00	\$19.42	\$0.00	\$15.22	\$15.22
2006	Original						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2005	-									\$0.00	
2004	-									\$0.00	
2003	-									\$0.00	
2002	-									\$0.00	
2001	-									\$0.00	
2000	-									\$0.00	
1999	-									\$0.00	
1998	-									\$0.00	
1997	-									\$0.00	
1996	-									\$0.00	
1995	-									\$0.00	
1994	-									\$0.00	
1993	-									\$0.00	
1992	-									\$0.00	
1991	-									\$0.00	
1990	-									\$0.00	
Totals				\$5,016.81	\$3,181.61	\$0.00	\$296.88	\$8,495.30	\$236.45	\$2,699.95	\$2,936.40

TP qualifies for \$1,601.70 FTA plus interest.

\*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 20.1.1.3.2.1.4(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)*
2019	-							
2018	Original	4/15/2019	4/15/2019	4/15/2022	4/15/2022	4/15/2022	\$0.00	\$0.00
2017	Original	2/19/2019	4/15/2018	2/19/2022	4/15/2021	2/19/2022	\$9,894.00	\$9,894.00
2016	Original	2/27/2019	4/15/2017	2/27/2022	4/15/2020	2/27/2022	\$0.00	\$0.00
2015	SFR	none	4/15/2016	open	4/15/2019	not filed	expired	\$0.00
2014	Original	2/16/2019	4/15/2015	2/16/2022	4/15/2018	2/16/2022	expired	\$0.00
2013	Original	2/19/2019	4/15/2014	2/19/2022	4/15/2017	2/19/2022	expired	\$511.00
2012	No	none	4/15/2013	open	4/15/2016	not filed	expired	\$0.00
2011	No	none	4/15/2012	open	4/15/2015	not filed	expired	\$0.00
2010	No	none	4/15/2011	open	4/15/2014	not filed	expired	\$0.00
2009	SFR	none	10/15/2010	open	10/15/2013	not filed	expired	\$0.00
2008	Original	8/12/2009	8/15/2009	8/15/2012	8/15/2012	8/15/2012	expired	\$0.00
2007	Original	8/16/2008	8/15/2008	8/15/2011	8/15/2011	8/15/2011	expired	\$0.00
2006	Original	4/15/2007	4/15/2007	4/15/2010	4/15/2010	4/15/2010	expired	\$0.00
2005	-							
2004	-							
2003	-							
2002	-							
2001	-							
2000	-							
1999	-							
1998	-							
1997	-							
1996	-							
1995	-							
1994	-							
1993	-							
1992	-							
1991	-							
1990	-							

Apparently TP just got compliant. CSED write off is not a resolution option.

If IRS enforces RSED on FTA this is how much qualifies for offset.

CSED CALCULATIONS AND IA PAYMENTS

YEAR	CODE	ASSESSMENT	DATE	ORIGINAL ASSESSED AMOUNT	REMAINING BALANCE	ESTIMATED TOTAL TOLLING DAYS	ESTIMATED CSED	LESSER OF MONTHS UNTIL CSED OR 72	ESTIMATED IA PAYMENTS (INCLUDING DAILY ACCRUED INTEREST)**
2013	150	Tax return filed	4/21/2019	\$14,091.00	\$2,861.00	-	open	72	\$47.43
	276	Penalty for late payment of tax	4/21/2019	\$843.00	\$843.00	-	open	72	\$13.98
	166	Penalty for filing tax return after the due date	4/21/2019	\$758.70	\$758.70	-	open	72	\$12.58
	196	Interest charged for late payment	4/21/2019	\$778.29	\$778.29	-	open	72	\$12.90
				\$0.00	\$0.00	-	open	72	\$0.00
				\$34.75	\$34.75	-	open	72	\$0.58
						-			\$87.47
2014				\$4,131.00	\$2,739.00	-	4/22/29	72	\$45.41
	276	Penalty for late payment of tax	4/21/2019	\$671.05	\$671.05	-	4/22/29	72	\$11.13
	166	Penalty for filing tax return after the due date	4/21/2019	\$616.27	\$616.27	-	4/22/29	72	\$10.22
	196	Interest charged for late payment	4/21/2019	\$475.84	\$475.84	-	4/22/29	72	\$7.89
		2014 Accrued Penalty			\$13.70	-	4/22/29	72	\$0.23
		2014 Total			\$28.58	-	4/22/29	72	\$0.47
2015									\$75.35
	290	Additional tax assessed			\$2,658.00	-	open	72	\$44.07
	276	Penalty for late payment of tax			\$443.41	-	open	72	\$7.35
	166	Penalty for filing tax return after the due date			\$598.05	-	open	72	\$9.92
	196	Interest charged for late payment	9/2/2018	\$298.23	\$298.23	-	open	72	\$4.91
	276	Penalty for late payment of tax	4/14/2019	\$74.90	\$74.90	-	open	72	\$1.24
	196	Interest charged for late payment	4/14/2019	\$34.76	\$34.76	-	open	72	\$0.58
		2015 Accrued Penalty			\$79.74	-	open	72	\$1.32
		2015 Accrued Interest			\$28.44	-	open	72	\$0.47
		2015 Total IA Payments							\$69.86
2016									
	150	Tax return filed	4/21/2019	\$1,281.00	\$1,281.00	-	4/22/29	72	\$21.24
	276	Penalty for late payment of tax	4/21/2019	\$160.13	\$160.13	-	4/22/29	72	\$2.85
	166	Penalty for filing tax return after the due date	4/21/2019	\$288.22	\$288.22	-	4/22/29	72	\$4.78
	196	Interest charged for late payment	4/21/2019	\$97.75	\$97.75	-	4/22/29	72	\$1.62
		2016 Accrued Penalty			\$12.80	-	4/22/29	72	\$0.21
		2016 Accrued Interest			\$11.60	-	4/22/29	72	\$0.19
		2016 Total IA Payments							\$30.89

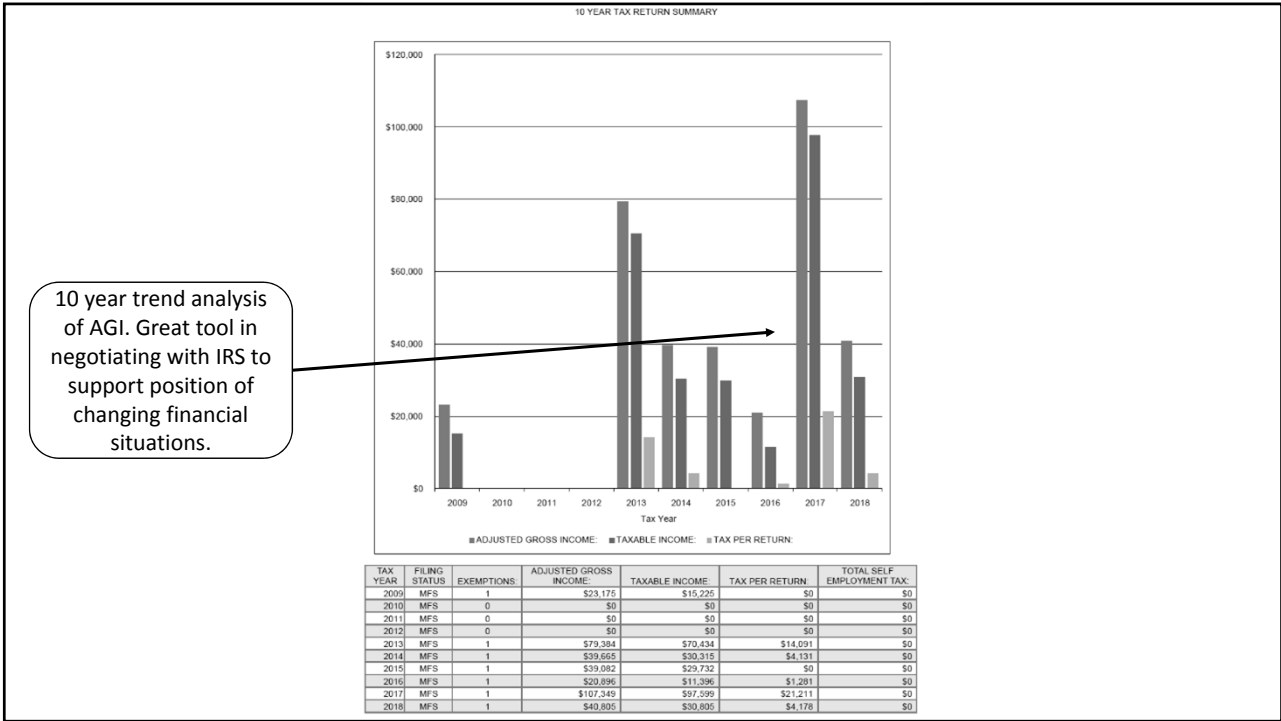
There is an open pending IA preventing the calculation.

CSEDs are all high because TP just filed returns to be compliant.

BASE BANKRUPTCY DISCHARGE DATES WITHOUT TOLLING

YEAR	CODE	ASSESSMENT	DATE	ORIGINAL ASSESSED AMOUNT	REMAINING BALANCE	ESTIMATED CSED	ESTIMATED 3 YEAR LOOK BACK*	ESTIMATED 2 YEAR FILING RULE*	ESTIMATED 240 DAY ASSESSMENT*	ESTIMATED ELIGIBLE BANKRUPTCY DISCHARGE DATE*
2006	150	Tax return filed	6/10/2007	\$7,145.00	\$0.00	6/11/17	4/15/10	4/15/09	2/5/08	4/15/10
2007	150	Tax return filed	9/8/2008	\$6,964.00	\$0.00	9/9/18	8/15/11	8/6/10	5/6/09	8/15/11
	276	Penalty for late payment of tax		\$0.00	\$0.00	9/9/18				
	196	Interest charged for late payment		\$0.00	\$0.00	9/9/18				
2008	150	Tax return filed		\$0.00	\$0.00	9/14/19	8/15/12	8/12/11	5/11/10	8/15/12
	276	Penalty for late payment of tax		\$0.00	\$0.00	9/14/19				
	196	Interest charged for late payment		\$0.00	\$0.00	9/14/19				
2009	290	Additional tax assessed		\$0.00	\$0.00	1/1/23	10/15/13		8/28/13	open
	276	Penalty for late payment of tax		\$0.00	\$0.00	1/1/23				
	166	Penalty for filing tax return after the due date	12/31/2012	\$209.25	\$0.00	1/1/23	10/15/13		8/28/13	open
	196	Interest charged for late payment	12/31/2012	\$244.94	\$0.00	1/1/23				
	276	Penalty for late payment of tax	3/23/2014	\$79.05	\$0.00	1/1/23				
	196	Interest charged for late payment	7/9/2017	\$323.88	\$0.00	1/1/23				
2010		No Assessments Present								
2011		No Assessments Present								
2012		No Assessments Present								
2013		No Assessments Present								
	150	Tax return filed	4/21/2019	\$14,091.00	\$2,861.00	open	4/15/17	2/19/21	12/17/19	2/19/21
	276	Penalty for late payment of tax	4/21/2019	\$843.00	\$843.00	open				
	166	Penalty for filing tax return after the due date	4/21/2019	\$758.70	\$758.70	open	4/15/17	2/19/21	12/17/19	2/19/21
	196	Interest charged for late payment	4/21/2019	\$778.29	\$778.29	open				
2014										
	150	Tax return filed	4/21/2019	\$4,131.00	\$2,739.00	4/22/29	4/15/18	2/18/21	12/17/19	2/16/21
	276	Penalty for late payment of tax	4/21/2019	\$671.05	\$671.05	4/22/29				
	166	Penalty for filing tax return after the due date	4/21/2019	\$616.27	\$616.27	4/22/29	4/15/18	2/18/21	12/17/19	2/16/21
	196	Interest charged for late payment	4/21/2019	\$475.84	\$475.84	4/22/29				
2015										
	290	Additional tax assessed	9/2/2018	\$4,040.00	\$2,658.00	open	4/15/19		4/30/19	open

Bankruptcy not a good option since it is not close and the client late filed most of their returns.



IRS NOTICES

TAX YEAR	NOTICES ISSUED	DATE
2009	Final notice before tax is determined for you by IRS (Statutory notice of deficiency)	7/24/2012
2009	Notice issued CP 071C	3/23/2014
2009	Notice issued CP 071C	3/22/2015
2009	Collection due process Notice of Intent to Levy -- issued	3/21/2016
2009	Final notice before levy on social security benefits	3/5/2017
2009	Notice issued CP 0091	3/5/2017
2011	Notice issued CP 0059	2/18/2013
2012	Notice issued CP 0059	6/8/2014
2013	Notice issued CP 0059	12/21/2014
2013	Notice issued CP 0014	4/21/2019
2014	Notice issued CP 0059	12/20/2015
2014	Notice issued CP 0014	4/21/2019
2015	Notice issued CP 0059	12/19/2016
2015	Final notice before tax is determined for you by IRS (Statutory notice of deficiency)	3/26/2018
2015	Notice issued CP 0022	9/2/2018
2015	Notice issued CP 0022	4/14/2019
2016	Notice issued CP 0059	12/10/2017
2016	Notice issued CP 0014	4/21/2019
2017	Notice issued CP 0059	12/23/2018
2017	Notice issued CP 0014	3/31/2019
2018	Notice issued CP 0014	6/2/2019

Notice Number	IRS Notice Definitions
CP14	Balance Due
CP22	3 Versions: CP22A: IRS made changes you requested and you owe money CP22E:IRS made changes due to an audit and you owe money CP22I: IRS made changes related to your IRA taxes and you owe money.
CP59	Request for your tax return
CP71C	Reminder of account balance still due
CP91/CP298	Final Notice Before Levy on Social Security Benefits

Check for recent notices that may have CDP or Equivalency Hearing Rights. sorted from oldest to newest.

IRS ACCOUNT SUMMARY

YEAR	CODE	EXPLANATION OF TRANSACTION	DATE	AMOUNT
2010	706	Credit transferred in from 1040 200812	10/20/2014	(\$1,500.00)
2010	706	Credit transferred in from 1040 200812	11/20/2014	(\$1,500.00)
2010	670	Payment	12/22/2014	(\$1,500.00)
2010	971	No longer in installment agreement status	2/2/2015	\$0.00
2010	971	Tax period blocked from automated levy program	2/16/2015	\$0.00
2010	196	Interest charged for late payment	9/21/2015	\$2,165.20
2010	971	Notice issued CP 071C	9/21/2015	\$0.00
2010	196	Interest charged for late payment	9/19/2016	\$1,126.22
2010	971	Notice issued CP 071C	9/19/2016	\$0.00
2010	971	First Levy issued on Module	4/17/2017	\$0.00
2010	196	Interest charged for late payment	9/18/2017	\$1,348.27
2010	971	Notice issued CP 071C	9/18/2017	\$0.00
2010	971	Tax period blocked from automated levy program	2/12/2018	\$0.00
2010	971	Passport certified seriously delinquent tax debt	7/23/2018	\$0.00
2011	430	Estimated tax payment	9/16/2011	(\$1,500.00)
2011	960	Appointed representative	1/9/2012	\$0.00
2011	430	Estimated tax payment	1/14/2012	(\$1,500.00)
2011	460	Extension of time to file tax return ext. Date 10-15-2012	4/15/2012	\$0.00
2011	150	Tax return filed	11/19/2012	\$29,355.00
2011	170	Penalty for not pre-paying tax 04-01-2024	11/19/2012	\$541.02
2011	196	Interest charged for late payment	11/19/2012	\$475.14
2011	276	Penalty for late payment of tax	11/19/2012	\$1,054.20
2011	971	Notice issued CP 0014	11/19/2012	\$0.00
2011	971	Pending installment agreement	11/26/2012	\$0.00
2011	971	Collection due process Notice of Intent to Levy -- issued	11/29/2012	\$0.00
2011	582	Len placed on assets due to balance owed	12/7/2012	\$0.00
2011	971	Issued notice of lien filing and right to Collection Due Process hearing	12/11/2012	\$0.00
2011	971	Installment agreement established	3/10/2014	\$0.00
2011	971	No longer in installment agreement status	2/2/2015	\$0.00
2011	971	Tax period blocked from automated levy program	2/16/2015	\$0.00
2011	196	Interest charged for late payment	9/21/2015	\$2,526.26
2011	276	Penalty for late payment of tax	9/21/2015	\$9,534.55
2011	971	Notice issued CP 071C	9/21/2015	\$0.00
2011	196	Interest charged for late payment	9/19/2016	\$1,282.94
2011	971	Notice issued CP 071C	9/19/2016	\$0.00
2011	971	First Levy issued on Module	4/17/2017	\$0.00
2011	196	Interest charged for late payment	9/18/2017	\$1,535.87
2011	971	Notice issued CP 071C	9/18/2017	\$0.00
2011	971	Tax period blocked from automated levy program	2/12/2018	\$0.00
2011	971	Passport certified seriously delinquent tax debt	7/23/2018	\$0.00
2012	430	Estimated tax payment	4/15/2012	(\$1,500.00)
2012	960	Appointed representative	2/4/2013	\$0.00
2012	460	Extension of time to file tax return ext. Date 10-15-2013	4/15/2013	\$0.00
2012	806	W-2 or 1099 withholding	4/15/2013	(\$1,232.00)
2012	150	Tax return filed	9/30/2013	\$6,446.26
2012	170	Penalty for not pre-paying tax 10-30-2023	9/30/2013	\$119.00
2012	196	Interest charged for late payment	9/30/2013	\$73.33
2012	276	Penalty for late payment of tax	9/30/2013	\$158.22
2012	971	Notice issued CP 0014	9/30/2013	\$0.00
2012	582	Len placed on assets due to balance owed	1/24/2014	\$0.00
2012	971	Issued notice of lien filing and right to Collection Due Process hearing	1/28/2014	\$0.00
2012	360	Fees and other expenses for collection	2/17/2014	\$12.00
2012	971	Installment agreement established	3/10/2014	\$0.00
2012	971	No longer in installment agreement status	2/2/2015	\$0.00

This page is from a different taxpayer.

Check for Passport Certification and First Levy issued TCs.

Example of CSED on Account Transcript.

CIVIL PENALTY DASHBOARD

YEAR	QUARTER	ACCOUNT BALANCE:	ACCRUED PENALTY AND INTEREST:	ACCOUNT BALANCE PLUS ACCRUALS:	TRANSCRIPT DATE:	YEAR	QUARTER	ACCOUNT BALANCE:	ACCRUED PENALTY AND INTEREST:	ACCOUNT BALANCE PLUS ACCRUALS:	TRANSCRIPT DATE:
2019	December	-	-	-	-	2008	June	-	-	-	05/23/19
2019	September	-	-	-	-	2008	March	-	-	-	05/23/19
2019	June	-	-	-	-	2007	December	-	-	-	05/23/19
2019	March	-	-	-	05/23/19	2007	September	-	-	-	05/23/19
2018	December	-	-	-	05/23/19	2007	June	-	-	-	05/23/19
2018	September	-	-	-	05/23/19	2007	March	-	-	-	05/23/19
2018	June	-	-	-	05/23/19	2006	December	-	-	-	05/23/19
2018	March	-	-	-	05/23/19	2006	September	-	-	-	05/23/19
2017	December	-	-	-	05/23/19	2006	June	-	-	-	05/23/19
2017	September	-	-	-	05/23/19	2006	March	-	-	-	05/23/19
2017	June	-	-	-	05/23/19	2005	December	-	-	-	-
2017	March	-	-	-	05/23/19	2005	September	-	-	-	-
2016	December	-	-	-	05/23/19	2005	June	-	-	-	-
2016	September	-	-	-	05/23/19	2005	March	-	-	-	-
2016	June	-	-	-	05/23/19	2004	December	-	-	-	-
2016	March	-	-	-	05/23/19	2004	September	-	-	-	-
2015	December	-	-	-	05/23/19	2004	June	-	-	-	-
2015	September	-	-	-	05/23/19	2004	March	-	-	-	-
2015	June	-	-	-	05/23/19	2003	December	-	-	-	-
2015	March	-	-	-	05/23/19	2003	September	-	-	-	-
2014	December	-	-	-	05/23/19	2003	June	-	-	-	-
2014	September	-	-	-	05/23/19	2003	March	-	-	-	-
2014	June	-	-	-	05/23/19	2002	December	-	-	-	-
2014	March	-	-	-	05/23/19	2002	September	-	-	-	-
2013	December	-	-	-	05/23/19	2002	June	-	-	-	-
2013	September	-	-	-	05/23/19	2002	March	-	-	-	-
2013	June	-	-	-	05/23/19	2001	December	-	-	-	-
2013	March	-	-	-	05/23/19	2001	September	-	-	-	-
2012	December	-	-	-	05/23/19	2001	June	-	-	-	-
2012	September	-	-	-	05/23/19	2001	March	-	-	-	-
2012	June	-	-	-	05/23/19	2000	December	-	-	-	-
2012	March	-	-	-	05/23/19	2000	September	-	-	-	-
2011	December	-	-	-	05/23/19	2000	June	-	-	-	-
2011	September	-	-	-	05/23/19	2000	March	-	-	-	-
2011	June	-	-	-	05/23/19	1999	December	-	-	-	-
2011	March	-	-	-	05/23/19	1999	September	-	-	-	-
2010	December	-	-	-	05/23/19	1999	June	-	-	-	-
2010	September	-	-	-	05/23/19	1999	March	-	-	-	-
2010	June	-	-	-	05/23/19	1998	December	-	-	-	-
2010	March	-	-	-	05/23/19	1998	September	-	-	-	-
2009	December	-	-	-	05/23/19	1998	June	-	-	-	-
2009	September	-	-	-	05/23/19	1998	March	-	-	-	-
2009	June	-	-	-	05/23/19	1997	December	-	-	-	-
2009	March	-	-	-	05/23/19	1997	September	-	-	-	-
2008	December	-	-	-	05/23/19	1997	June	-	-	-	-
2008	September	-	-	-	05/23/19	1997	March	-	-	-	-
						Total		\$0.00	\$0.00	\$0.00	

No surprises with Civil Penalties. Just make sure you actually pulled the transcripts.

This page is from a different taxpayer.

Red Flag report checks for any potential audit issues that may arise during the resolution. Also, helps determines if amended returns need to be filed (or should be filed).

RED FLAG

Audit Risk	Green Flag=	low	Yellow Flag=	mod	Red Flag=	high	2017	Flag
RED FLAG REPORT	2014	Flag	2015	Flag	2016	Flag	2017	Flag
TAX RETURN FILED:	Original		Original		Original		No	
ADJUSTED GROSS INCOME:								
ADJUSTED GROSS INCOME:	\$75,029	low	\$92,293	low	\$96,347	low	-	
SCHEDULE A - TOTAL DEDUCTION PERCENTAGE								
Yellow Flag: Itemized deductions are more than 50% of your AGI Red Flag: Itemized deductions are more than 70% of AGI								
TOTAL ITEMIZED DEDUCTIONS:	\$16,465		\$21,327		\$24,430		-	
PERCENTAGE OF AGI	21.9%	low	23.1%	low	25.4%	low	-	
MORTGAGE INTEREST								
Yellow Flag: None								
Red Flag: Sch A mortgage interest more than \$1,500 and Sch C expense for business use of home more than \$1,500								
SCHEDULE A MORTGAGE INTEREST	\$8,275		\$8,717		\$10,309		-	
EXPENSE FOR BUSINESS USE OF HOME:	\$4,200	high	\$3,703	high	\$4,118	high	-	
SCHEDULE A CONTRIBUTIONS								
Yellow Flag: Sch A total contributions are more than 10% of AGI								
Red Flag: Sch A total contributions are more than 25% of AGI								
SCH A TOTAL CONTRIBUTIONS:	\$262		\$220		\$371		-	
PERCENTAGE OF AGI	0.3%	low	0.2%	low	0.4%	low	-	
SCHEDULE A EMPLOYEE EXPENSES								
Yellow Flag: Sch A unreimbursed employee business expense more than \$5,000								
Red Flag: Sch A unreimbursed employee business expense more than \$10,000								
UNREIMBURSED EMPLOYEE EXPENSE AMOUNT:	\$0	low	\$0	low	\$0	low	-	
SCHEDULE A MEDICAL DEDUCTIONS								
Yellow Flag: Medical Deduction greater than 20% of AGI Red Flag: Medical Deductions greater than 50%								
MEDICAL AND DENTAL EXPENSES:	\$0		\$0		\$2,956		-	
AGI PERCENTAGE LIMITATION:	-		-		-		-	
NET MEDICAL DEDUCTION:	\$0		\$0		\$0		-	
AGI PERCENTAGE OF AGI	0.0%	low	0.0%	low	0.0%	low	-	
SCHEDULE C INCOME WITH EIC								
Yellow Flag: Sch C income between \$5k and \$20k and EIC greater than \$500								
Red Flag: Sch C income between \$8k and \$16k and EIC greater than \$1000								
BUSINESS INCOME OR LOSS (Schedule C):	(\$798)		\$22,177		\$35,733		-	
EARNED INCOME CREDIT:	\$0	low	\$0	low	\$0	low	-	
SCHEDULE C CAR AND TRUCK EXPENSE								
Yellow Flag: Mileage greater than 20k Red Flag: Mileage greater than 30k								
CAR AND TRUCK EXPENSES:	\$514	low	\$921	low	\$1,223	low	-	
SCHEDULE C BUSINESS NAICS CODE								
Yellow Flag: None Red Flag: NAICS Miscellaneous Code 999999 used								
NAICS CODE:	541310	low	541310	low	541310	low	-	
SCHEDULE C BUSINESS USE OF HOME								
Yellow Flag: Anytime this deduction is claimed Red Flag: None								
EXP FOR BUSINESS USE OF HOME:	\$4,200	mod	\$3,703	mod	\$4,118	mod	-	
SCHEDULE E LOSS WITH NO INCOME ON RENTAL								
Yellow Flag: None Red Flag: If rents greater than \$1k and there is a loss								
TOTAL RENTS RECEIVED:	-		-		-		-	
RENT & ROYALTY LOSSES:	-		-		-		-	

WAGE AND INCOME SUMMARY

Definitions	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Totals
Medicare Wages:	\$18,583	\$22,509	\$95,015	\$32,905	\$57,890	\$21,143	\$8,958	-	-	-	\$257,003
Taxable FICA Wages:	\$18,583	\$22,509	\$95,015	\$32,905	\$57,890	\$21,143	\$8,958	-	-	-	\$257,003
Wages:	\$18,583	\$22,509	\$95,015	\$32,905	\$57,890	\$21,143	\$8,958	\$0	\$0	\$0	\$357,003
Gross Distributions:	\$2,502	\$0	\$0	\$0	\$21,494	\$2,026	\$2,026	\$2,026	\$61,511	\$18,876	\$110,461
Taxable Amount:	\$2,502	\$0	\$0	\$0	\$21,494	\$2,026	\$2,026	\$2,026	\$61,511	\$18,876	\$110,461
Unemployment Compensation:	\$2,089	-	\$1,650	\$17,250	-	\$18,896	\$28,085	\$18,870	-	-	\$86,840
Pensions and Annuities:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,927	\$25,798	\$79,725
Federal Tax Withheld:	\$1,245	\$860	\$10,962	\$3,569	\$10,719	\$992	\$982	\$0	\$9,894	\$0	\$39,223
Real Estate Sales:	\$0	\$38,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,000
Tax Year 2011 Payments:	-	-	-	-	-	-	-	-	\$24,480	-	\$24,480
FICA Tax Withheld:	\$1,151	\$1,395	\$5,890	\$2,039	\$3,587	\$1,310	\$555	-	-	-	\$15,927
Tax Year 2010 Payments:	-	-	-	-	-	-	-	-	\$4,080	-	\$4,080
Medicare Withheld:	\$268	\$326	\$1,377	\$475	\$837	\$306	\$129	-	-	-	\$3,718
Interest:	-	-	\$37	\$24	\$0	\$0	\$13	\$0	\$0	\$0	\$74
Interest (Original only):	\$0	\$37	-	-	-	-	-	-	-	-	\$37
Interest (Corrected/Amended):	\$1	-	-	-	-	-	-	-	-	-	\$3
Allocated Tips:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
Capital Gains:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
Dividends:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
IRA Contributions:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
Mortgage Interest Paid:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
Non-employee Compensation:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
Points Paid:	\$0	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Refund:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Savings Bonds:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Check for income trends. This TP is living off a pension/Social Security and distributions. Probably a good CNC candidate.

## INCOME SUMMARY

INCOME	2015	2016	2017	2018
TAX RETURN FILED:	SFR	Original	Original	Original
WAGES, SALARIES, TIPS, ETC:	-	\$0	\$0	\$0
TAXABLE INTEREST INCOME: SCH B:	-	-	-	\$0
TAX-EXEMPT INTEREST:	-	\$0	\$0	\$0
ORDINARY DIVIDEND INCOME: SCH B:	-	\$0	\$0	\$0
QUALIFIED DIVIDENDS:	-	\$0	\$0	\$0
REFUNDS OF STATE/LOCAL TAXES:	-	-	-	\$0
ALIMONY RECEIVED:	-	-	-	\$0
BUSINESS INCOME OR LOSS (Schedule C):	-	-	-	\$0
CAPITAL GAIN OR LOSS: (Schedule D):	-	\$0	\$0	\$0
OTHER GAINS OR LOSSES (Form 4797):	-	-	-	\$0
TOTAL IRA DISTRIBUTIONS:	-	\$0	\$0	\$0
TAXABLE IRA DISTRIBUTIONS:	-	\$0	\$0	\$0
TOTAL PENSIONS AND ANNUITIES:	-	\$0	\$0	\$0
TAXABLE PENSION/ANNUITY AMOUNT:	-	\$2,026	\$61,511	\$18,877
RENT/ROYALTY/PARTNERSHIP/ESTATE (SCH E):	-	-	-	\$0
RENT/ROYALTY INCOME/LOSS:	-	-	-	\$0
ESTATE/TRUST INCOME/LOSS:	-	-	-	\$0
PARTNERSHIP/S-CORP INCOME/LOSS:	-	-	-	\$0
FARM INCOME OR LOSS (Schedule F):	-	-	-	\$0
UNEMPLOYMENT COMPENSATION:	-	\$18,870	\$0	\$0
TOTAL SOCIAL SECURITY BENEFITS:	-	\$0	\$53,927	\$25,798
TAXABLE SOCIAL SECURITY BENEFITS:	-	\$0	\$45,838	\$21,928
OTHER INCOME:	-	-	-	\$0
SCHEDULE EIC SE INCOME:	-	-	-	\$0
SCHEDULE EIC EARNED INCOME:	-	-	-	\$0
SCH EIC DISQUALIFIED INC:	-	\$0	\$0	\$0
TOTAL INCOME:	-	\$20,896	\$107,349	\$40,805

Confirm the income reported on the tax return matches what the Wage & Income

## Conclusion

This TP is probably a CNC candidate with an FTA.




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