



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed

[REDACTED]

[REDACTED]

Date:
April 17, 2024
Taxpayer ID number (last 4 digits):
[REDACTED]

Form:
1040

Tax periods:
December 31, 2014
December 31, 2015
December 31, 2016

Person to contact:
[REDACTED]

Employee ID number:
[REDACTED]

Contact numbers:

Telephone: [REDACTED]

Fax: [REDACTED]

Response due date:
May 17, 2024

Dear [REDACTED]

Why we're contacting you

We have no record of receiving a response from our letter dated March 20, 2024. So, we calculated your tax and proposed penalties based on information your employers, banks and other payers reported on Forms W-2, Wage and Tax Statement, and Forms 1099 for interest, dividends, pensions, nonemployee compensation, and miscellaneous income paid, etc.

The attached examination report explains our calculations as allowed by Internal Revenue Code (IRC) Section 6020(b).

What to do if you agree with the report

Sign, date, and return a copy of the enclosed examination report or agreement form, with your payment by the response date shown above. Pay the full amount you owe (if the report shows you owe additional tax) to limit the interest and any applicable penalty charges to your account. The quickest, easiest way to make a tax payment is online. Visit www.irs.gov/payments or the IRS2Go mobile app for all IRS payment options.

What to do if you decide to file the returns now

Mail your income tax returns to the contact person above at the address shown within 30 days from the date of this letter. Include copies of all supporting records with your returns.

What to do if you don't agree with the report and don't file the returns

Contact the person above to request a meeting or telephone conference with me. If you still don't agree after the meeting or telephone conference, you can request a conference with the IRS Independent Office of Appeals (Appeals). You must send your request for an Appeals conference to the above address within 30 calendar days from the date of this letter.

If the total proposed change to your tax and penalties is:

- \$25,000 or less for each referenced tax period, send us a letter requesting an Appeals conference, and explain the changes you don't agree with and the reasons why you don't agree. Instead of sending a letter, you can complete Form 12203, Request for Appeals Review.
- More than \$25,000 for any referenced tax period, you must follow the instructions in the enclosed Publication 3498 to submit a formal protest.

What will happen if you don't respond within 30 days from the date of this letter

We'll process your case based on the enclosed report and send you a notice of deficiency. You'll have 90 days to petition the United States Tax Court, or 150 days if the notice of deficiency is addressed outside the United States or you're outside of the United States when the notice is mailed. If the time period expires without a petition, we'll bill you for tax, interest and applicable penalties.

Additional information

- Find tax forms, instructions or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- Keep a copy of this letter and any reply you send for your records.
- If you have questions, you can call the contact person shown above.

Thank you for your cooperation.

Sincerely,



Group Manager

Enclosures:
Examination Report
Form 870 (agreement form)
Publication 3498

Form **870**
(June 2022)

Department of the Treasury - Internal Revenue Service

**Waiver of Restrictions on Assessment and Collection of
Deficiency in Tax and Acceptance of Overassessment**

Date received by
Internal Revenue Service

Names and address of taxpayers (number, street, city or town, state, ZIP code)

Taxpayer identification number

Increase (Decrease) in Tax and Penalties

Tax Year Ended	Tax	Penalties		
		IRC 6651(a)(1)	IRC 6651(a)(2)	IRC 6654
12/31/2014	48,827.00	10,986.08	12,206.75	876.78
12/31/2015	41,201.00	9,270.23	10,300.25	742.04
12/31/2016	7,174.00	1,614.15	1,793.50	171.49

For additional provisions and instructions, see page 2

Consent to Assessment and Collection

I consent to the immediate assessment and collection of any deficiencies (increase in tax and penalties) and accept any overassessment (decrease in tax and penalties) shown above, plus any interest provided by law. I understand that by signing this waiver, I will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for these years.

Your signature	Date
Spouse's signature	Date
Taxpayer's Representative signature	Date

Corporate name

Corporate Officer name (print/type)	Corporate Officer signature	Title	Date
Corporate Officer name (print/type)	Corporate Officer signature	Title	Date

Form **870**
(June 2022)

Department of the Treasury - Internal Revenue Service

**Waiver of Restrictions on Assessment and Collection of
Deficiency in Tax and Acceptance of Overassessment**

Date received by
Internal Revenue Service

Names and address of taxpayers (number, street, city or town, state, ZIP code)

Taxpayer identification number

Increase (Decrease) in Tax and Penalties

Tax Year Ended	Tax	Penalties		
		IRC 6651(a)(1)	IRC 6651(a)(2)	IRC 6654
12/31/2018	5,983.00	1,346.18	1,495.75	194.05
12/31/2021	4,897.00	1,224.25	*computed at later date	

For additional provisions and instructions, see page 2

Consent to Assessment and Collection

I consent to the immediate assessment and collection of any deficiencies (increase in tax and penalties) and accept any overassessment (decrease in tax and penalties) shown above, plus any interest provided by law. I understand that by signing this waiver, I will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for these years.

Your signature			Date
Spouse's signature			Date
Taxpayer's Representative signature			Date
Corporate name			
Corporate Officer name (print/type)	Corporate Officer signature	Title	Date
Corporate Officer name (print/type)	Corporate Officer signature	Title	Date

Instructions for Form 870, Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment

General Information

If you consent to the assessment of the deficiencies shown in this waiver, please sign and return the form in order to limit any interest charge and expedite the adjustment to your account. Your consent will not prevent you from filing a claim for refund (*after you have paid the tax*) if you later believe you are so entitled. It will not prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

We have agreements with State tax agencies under which information about Federal tax, including increases or decreases, is exchanged with the States. If this change affects the amount of your State income tax, you should file the required State form.

If you later file a claim and the Service disallows it, you may file suit for refund in a district court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

We will consider this waiver a valid claim for refund or credit of any overpayment due you resulting from any decrease in tax and penalties shown above, provided you sign and file it within the period established by law for making such a claim.

Who Must Sign

If you filed jointly, both you and your spouse must sign. If this waiver is for a corporation, it should be signed with the corporation name, followed by the signatures and titles of the corporate officers authorized to sign. An attorney or agent may sign this waiver provided such action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (*for example, an executor, administrator, or a trustee*) Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

Interest on Deficiencies

Interest on Deficiencies will accrue from the due date of the return until paid.

Penalty for Failure to File - IRC 6651(a)(1)

Since you did not file your return within the time prescribed by law, and you did not show that such failure was due to reasonable cause, a penalty of 5 percent is added to the tax for each month or part of a month (but not to exceed a total of 25 percent) for which your return was late. If your return was more than 60 days late, the minimum penalty is the lesser of:

\$100 (for tax returns due on or before 12/31/2008) or the tax due, or

\$135 (for tax returns due between 1/1/2009 and 12/31/2015) or the tax due, or

\$205 (for tax returns due between 1/1/2016 and 12/31/2017) or the tax due, or

\$210 (for tax returns due after 1/1/2018) or the tax due.

The penalty shown has taken into consideration any previously assessed penalty. See IRC 6651(a)(1).

Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is ½% of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.

Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

IRC section 6654 (Applies only to SFRs)

We added a penalty for not pre-paying enough of your tax either by having taxes withheld from your income, or by making timely estimated tax payments.

You are generally required to pre-pay at least 90% of your tax either by having the tax withheld from your income, or by making timely estimated tax payments. A penalty will also not be charged if you pre-pay a "safe harbor" amount equal to 100% of the previous year's tax. However, special rules exist for certain taxpayers:

- Qualifying farmers and fishermen are required to pre-pay only 2/3 (66.67%) of their tax, or the safe harbor amount, whichever is less. You are a qualifying farmer/fisherman if at least 2/3 of your gross income in either the current or previous year is or was derived from farming or fishing. See Farmers and Fishermen in Publication 505 for more information.
- The safe harbor amount for high income taxpayers is 110% of the previous year's tax. You are a high income taxpayer if your previous year's adjusted gross income was \$150,000 or more (\$75,000 or more if you were married, filing a separate return).

You also will not be charged a penalty if your total tax due, after withholding, is less than \$1,000, or if you had no tax liability for the previous year.

Estimated tax payments are generally due on April 15, June 15, and September 15 of the tax year, and on January 15 of the next year.

Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

Penalty for Failure to File - IRC 6651(a)(1)

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Continuation Sheet

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Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

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Continuation Sheet

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TIN: [REDACTED]

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The penalty shown has taken into consideration any previously assessed penalty. See IRC 6651(a)(1).

Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is $\frac{1}{2}\%$ of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.

Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

IRC section 6654 (Applies only to SFRs)

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Estimated tax payments are generally due on April 15, June 15, and September 15 of the tax year, and on January 15 of the next year.

Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

Penalty for Failure to File - IRC 6651(a)(1)

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- \$205 (for tax returns due between 1/1/2016 and 12/31/2017) or the tax due, or
- \$210 (for tax returns due after 1/1/2018) or the tax due.

The penalty shown has taken into consideration any previously assessed penalty. See IRC 6651(a)(1).

Form **4549-A**
(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer		Taxpayer identification number	Return form number	
[REDACTED]		[REDACTED]	1040	
		Person with whom examination changes were discussed.	Name and title	
		[REDACTED]	[REDACTED]	
1. Adjustments to income		Period Ended 12/31/2014	Period Ended 12/31/2015	Period Ended 12/31/2016
a. Other Income		148,205.00	124,264.00	30,567.00
b. SE AGI Adjustment		(9,239.00)	(8,779.00)	(2,160.00)
c. Standard Deduction		(6,200.00)	(6,300.00)	(6,300.00)
d.				
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total adjustments		132,766.00	109,185.00	22,107.00
3. Taxable income per return or as previously adjusted		0.00	0.00	0.00
4. Corrected taxable income		132,766.00	109,185.00	22,107.00
Tax method		TAX RATE	TAX RATE	TAX TABLE
Filing status		Single	Single	Single
5. Tax		30,350.00	23,643.00	2,855.00
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability		30,350.00	23,643.00	2,855.00
8. Less credits	a. b. c. d.			
9. Balance (line 7 less lines 8a through 8d)		30,350.00	23,643.00	2,855.00
10. Plus other taxes	a. Self Employment Tax b. c. d.	18,477.00	17,558.00	4,319.00
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		48,827.00	41,201.00	7,174.00
12. Total tax shown on return or as previously adjusted		0.00	0.00	0.00
13. Adjustments to:	a. b. c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		48,827.00	41,201.00	7,174.00
15. Adjustments to prepayment credits - increase (decrease)				
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		48,827.00	41,201.00	7,174.00

Name of taxpayer [REDACTED]	Taxpayer identification number [REDACTED]		Return form number 1040
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2014	Period Ended 12/31/2015	Period Ended 12/31/2016
a. Delq-IRC 6651 (a) (2)	12,206.75	10,300.25	1,793.50
b. Delq-IRC 6651 (a) (1)	10,986.08	9,270.23	1,614.15
c. Estimated Tax-IRC 6654	876.78	742.04	171.49
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	24,069.61	20,312.52	3,579.14
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	48,827.00	41,201.00	7,174.00
b. Penalties and additions (line 18) - computed to 04/17/2024	24,069.61	20,312.52	3,579.14
c. Interest** (IRC § 6601) - estimated and computed to 05/17/2024	31,135.77	23,969.95	3,666.48
d. Amount due or (refund) - (sum of lines a, b, and c)	104,032.38	85,483.47	14,419.62

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's signature [REDACTED]	Employee ID [REDACTED]	Office [REDACTED]	Date 04/17/2024
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, **you should amend your state return by filing the necessary forms.**

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form **4549-A**
(December 2020)

Department of the Treasury-Internal Revenue Service
Report of Income Tax Examination Changes

Name and address of taxpayer 		Taxpayer identification number 	Return form number 1040
Person with whom examination changes were discussed. 		Name and title 	
	Period Ended 12/31/2018	Period Ended 12/31/2021	Period Ended
1. Adjustments to income			
a. Other Income	30,118.00	23,729.00	
b. SE AGI Adjustment	(2,128.00)	(1,677.00)	
c. Standard Deduction	(12,000.00)	(12,550.00)	
d. Wages, Salaries and Tips, etc.		5,016.00	
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments	15,990.00	14,518.00	
3. Taxable income per return or as previously adjusted	0.00	0.00	
4. Corrected taxable income	15,990.00	14,518.00	
Tax method	TAX TABLE	TAX TABLE	
Filing status	Single	Single	
5. Tax	1,727.00	1,544.00	
6. Additional taxes/Alternative minimum tax			
7. Corrected tax liability	1,727.00	1,544.00	
8. Less credits			
a.			
b.			
c.			
d.			
9. Balance (line 7 less lines 8a through 8d)	1,727.00	1,544.00	
10. Plus other taxes			
a. Self Employment Tax	4,256.00	3,353.00	
b.			
c.			
d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	5,983.00	4,897.00	
12. Total tax shown on return or as previously adjusted	0.00	0.00	
13. Adjustments to:			
a.			
b.			
c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	5,983.00	4,897.00	
15. Adjustments to prepayment credits - increase (decrease)			
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	5,983.00	4,897.00	

Name of taxpayer [REDACTED]	Taxpayer identification number [REDACTED]		Return form number 1040
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2018	Period Ended 12/31/2021	Period Ended
a. Delq-IRC 6651(a) (2)	1,495.75		
b. Delq-IRC 6651(a) (1)	1,346.18	1,224.25	
c. Estimated Tax-IRC 6654	194.05		
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	3,035.98	1,224.25	
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	5,983.00	4,897.00	
b. Penalties and additions (line 18) - computed to 04/17/2024	3,035.98	1,224.25	
c. Interest** (IRC § 6601) - estimated and computed to 05/17/2024	2,132.67	910.90	
d. Amount due or (refund) - (sum of lines a, b, and c)	11,151.65	7,032.15	

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's signature [REDACTED]	Employee ID [REDACTED]	Office [REDACTED]	Date 04/17/2024
------------------------------------	---------------------------	----------------------	--------------------

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2014 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2015	
3. Date return filed	04/17/2024	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability less Shared Responsibility Payment (SRP)		48,827.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		48,827.00
9. Failure to File Penalty - line 8 multiplied by line 4		10,986.08
10. Minimum penalty if over 60 days delinquent		135.00
11. Failure to File Penalty - Greater of line 9 or line 10		10,986.08
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		10,986.08
14. Failure to Pay Penalty - line 8 multiplied by line 5		12,206.75
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15*		12,206.75
17. Total Delinquency Penalty - Sum of line 13 and 16		23,192.83

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: [REDACTED]
Identification Number [REDACTED]

Total

04/17/2024
25.00.00

2014 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					48,827.00
2. Refundable Credits					0.00
3. Withholding taxes					0.00
4. Line 1 less sum of lines 2 & 3 (if less than \$1000, estimated penalty does not apply)					48,827.00
5. 90% of the sum of line 1 less line 2					43,944.30
6. Prior year tax liability (100% of prior year tax except*)					
7. The smaller of line 5 or 6 (as adjusted)					43,944.30
8. Payment Due Date	Apr 15, 2014	Jun 15, 2014	Sep 15, 2014	Jan 15, 2015	
9. Payment Required	10,986.08	10,986.08	10,986.08	10,986.08	
10. Payments & Credits	0.00	0.00	0.00	0.00	
11. Overpayment from line 17		0.00	0.00	0.00	
12. Total of lines 10 & 11		0.00	0.00	0.00	
13. Previous Qtr Underpayment		10,986.08	21,972.16	32,958.24	
14. Line 12 less line 13	0.00	0.00	0.00	0.00	
15. Remaining Underpayment		10,986.08	21,972.16		
16. Underpayment	10,986.08	10,986.08	10,986.08	10,986.08	
17. Overpayment	0.00	0.00	0.00	0.00	
18. Penalty	329.58	274.50	191.43	81.27	
19. Previously Assessed/Previously Agreed Estimated Tax Penalty					0.00
20. Estimated Tax Penalty					876.78

* If the prior year AGI was >\$150,000 (\$75,000 if MFS): use 110% of prior year tax.

Name of Taxpayer: [REDACTED] 04/17/2024
Identification Number: [REDACTED] Total 25.00.00

2014 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary [REDACTED] [REDACTED]

1. Self-employment income	148,205.00
2. Multiply line 1 by 92.35%	136,867.32
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	136,867.32
6. Maximum earnings subject to social security	117,000.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	117,000.00
12. Multiply the smaller of line 5 or 11 by 12.40%	14,508.00
13. Multiply line 5 by 2.90%	3,969.15
14. Self-employment tax (sum of lines 12 and 13)	18,477.15

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	117,000.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer:
Identification Number



Total

04/17/2024
25.00.00

2015 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					41,201.00
2. Refundable Credits					0.00
3. Withholding taxes					0.00
4. Line 1 less sum of lines 2 & 3 (if less than \$1000, estimated penalty does not apply)					41,201.00
5. 90% of the sum of line 1 less line 2					37,080.90
6. Prior year tax liability (100% of prior year tax except*)					
7. The smaller of line 5 or 6 (as adjusted)					37,080.90
8. Payment Due Date	Apr 15, 2015	Jun 15, 2015	Sep 15, 2015	Jan 15, 2016	
9. Payment Required	9,270.23	9,270.23	9,270.23	9,270.23	
10. Payments & Credits	0.00	0.00	0.00	0.00	
11. Overpayment from line 17		0.00	0.00	0.00	
12. Total of lines 10 & 11		0.00	0.00	0.00	
13. Previous Qtr Underpayment		9,270.23	18,540.46	27,810.69	
14. Line 12 less line 13	0.00	0.00	0.00	0.00	
15. Remaining Underpayment		9,270.23	18,540.46		
16. Underpayment	9,270.23	9,270.23	9,270.23	9,270.23	
17. Overpayment	0.00	0.00	0.00	0.00	
18. Penalty	278.65	232.17	162.07	69.15	
19. Previously Assessed/Previously Agreed Estimated Tax Penalty					0.00
20. Estimated Tax Penalty					742.04

* If the prior year AGI was >\$150,000 (\$75,000 if MFS): use 110% of prior year tax.

Name Of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

04/17/2024
25.00.00

2015 TAX YEAR INTEREST COMPUTATION

Interest computed to		05/17/2024
Total Tax Deficiency		\$41,201.00
Plus Penalties*		
Failure to File - IRC 6651	\$9,270.23	
Accuracy Related Penalty - IRC 6662	\$.00	
Accuracy Related Penalty - IRC 6662A	\$.00	
Civil Fraud - IRC 6663	\$.00	
Manually Computed Penalty	\$.00	
Total Penalties Subject to Interest		\$9,270.23
Tax Deficiency and Penalties Subject to Interest		\$50,471.23

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2016--06/30/2016	76	4%	\$420.94
Compound	07/01/2016--09/30/2016	92	4%	\$514.26
Compound	10/01/2016--12/31/2016	92	4%	\$519.45
Compound	01/01/2017--03/31/2017	90	4%	\$514.65
Compound	04/01/2017--06/30/2017	91	4%	\$525.56
Compound	07/01/2017--09/30/2017	92	4%	\$536.69
Compound	10/01/2017--12/31/2017	92	4%	\$542.12
Compound	01/01/2018--03/31/2018	90	4%	\$535.65
Compound	04/01/2018--06/30/2018	91	5%	\$684.60
Compound	07/01/2018--09/30/2018	92	5%	\$700.85
Compound	10/01/2018--12/31/2018	92	5%	\$709.74
Compound	01/01/2019--03/31/2019	90	6%	\$844.65
Compound	04/01/2019--06/30/2019	91	6%	\$866.84
Compound	07/01/2019--09/30/2019	92	5%	\$740.44
Compound	10/01/2019--12/31/2019	92	5%	\$749.83
Compound	01/01/2020--03/31/2020	91	5%	\$748.97
Compound	04/01/2020--06/30/2020	91	5%	\$758.34
Compound	07/01/2020--09/30/2020	92	3%	\$464.63
Compound	10/01/2020--12/31/2020	92	3%	\$468.15
Compound	01/01/2021--03/31/2021	90	3%	\$462.67
Compound	04/01/2021--06/30/2021	91	3%	\$471.30
Compound	07/01/2021--09/30/2021	92	3%	\$480.08
Compound	10/01/2021--12/31/2021	92	3%	\$483.72
Compound	01/01/2022--03/31/2022	90	3%	\$476.76
Compound	04/01/2022--06/30/2022	91	4%	\$648.34
Compound	07/01/2022--09/30/2022	92	5%	\$828.62
Compound	10/01/2022--12/31/2022	92	6%	\$1,008.22
Compound	01/01/2023--03/31/2023	90	7%	\$1,169.45
Compound	04/01/2023--06/30/2023	91	7%	\$1,203.14
Compound	07/01/2023--09/30/2023	92	7%	\$1,237.90
Compound	10/01/2023--12/31/2023	92	8%	\$1,441.72
Compound	01/01/2024--03/31/2024	91	8%	\$1,450.92
Compound	04/01/2024--05/17/2024	47	8%	\$760.75

Name Of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

2015 TAX YEAR INTEREST COMPUTATION

Interest computed to

05/17/2024

Type	Effective Dates	Days	Rate	Interest
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Total Interest

\$23,969.95

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

2015 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary



316-60-9243

1. Self-employment income	124,264.00
2. Multiply line 1 by 92.35%	114,757.80
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	114,757.80
6. Maximum earnings subject to social security	118,500.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	118,500.00
12. Multiply the smaller of line 5 or 11 by 12.40%	14,229.97
13. Multiply line 5 by 2.90%	3,327.98
14. Self-employment tax (sum of lines 12 and 13)	17,557.95

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	118,500.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2016 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2017	
3. Date return filed	04/17/2024	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability less Shared Responsibility Payment (SRP)		7,174.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		7,174.00
9. Failure to File Penalty - line 8 multiplied by line 4		1,614.15
10. Minimum penalty if over 60 days delinquent		205.00
11. Failure to File Penalty - Greater of line 9 or line 10		1,614.15
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		1,614.15
14. Failure to Pay Penalty - line 8 multiplied by line 5		1,793.50
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15*		1,793.50
17. Total Delinquency Penalty - Sum of line 13 and 16		3,407.65

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: [REDACTED]
Identification Number [REDACTED]

Total

04/17/2024
25.00.00

2016 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					7,174.00
2. Refundable Credits					0.00
3. Withholding taxes					0.00
4. Line 1 less sum of lines 2 & 3 (if less than \$1000, estimated penalty does not apply)					7,174.00
5. 90% of the sum of line 1 less line 2					6,456.60
6. Prior year tax liability (100% of prior year tax except*)					
7. The smaller of line 5 or 6 (as adjusted)					6,456.60
8. Payment Due Date	Apr 15, 2016	Jun 15, 2016	Sep 15, 2016	Jan 15, 2017	
9. Payment Required	1,614.15	1,614.15	1,614.15	1,614.15	
10. Payments & Credits	0.00	0.00	0.00	0.00	
11. Overpayment from line 17		0.00	0.00	0.00	
12. Total of lines 10 & 11		0.00	0.00	0.00	
13. Previous Qtr Underpayment		1,614.15	3,228.30	4,842.45	
14. Line 12 less line 13	0.00	0.00	0.00	0.00	
15. Remaining Underpayment		1,614.15	3,228.30		
16. Underpayment	1,614.15	1,614.15	1,614.15	1,614.15	
17. Overpayment	0.00	0.00	0.00	0.00	
18. Penalty	64.44	53.68	37.45	15.92	
19. Previously Assessed/Previously Agreed Estimated Tax Penalty					0.00
20. Estimated Tax Penalty					171.49

* If the prior year AGI was >\$150,000 (\$75,000 if MFS): use 110% of prior year tax.

Name Of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

2016 TAX YEAR INTEREST COMPUTATION

Interest computed to		05/17/2024
Total Tax Deficiency		\$7,174.00
Plus Penalties*		
Failure to File - IRC 6651	\$1,614.15	
Accuracy Related Penalty - IRC 6662	\$.00	
Accuracy Related Penalty - IRC 6662A	\$.00	
Civil Fraud - IRC 6663	\$.00	
Manually Computed Penalty	\$.00	
Total Penalties Subject to Interest		\$1,614.15
Tax Deficiency and Penalties Subject to Interest		\$8,788.15

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2017--06/30/2017	76	4%	\$73.50
Compound	07/01/2017--09/30/2017	92	4%	\$89.79
Compound	10/01/2017--12/31/2017	92	4%	\$90.70
Compound	01/01/2018--03/31/2018	90	4%	\$89.62
Compound	04/01/2018--06/30/2018	91	5%	\$114.54
Compound	07/01/2018--09/30/2018	92	5%	\$117.26
Compound	10/01/2018--12/31/2018	92	5%	\$118.75
Compound	01/01/2019--03/31/2019	90	6%	\$141.32
Compound	04/01/2019--06/30/2019	91	6%	\$145.03
Compound	07/01/2019--09/30/2019	92	5%	\$123.88
Compound	10/01/2019--12/31/2019	92	5%	\$125.45
Compound	01/01/2020--03/31/2020	91	5%	\$125.31
Compound	04/01/2020--06/30/2020	91	5%	\$126.88
Compound	07/01/2020--09/30/2020	92	3%	\$77.74
Compound	10/01/2020--12/31/2020	92	3%	\$78.33
Compound	01/01/2021--03/31/2021	90	3%	\$77.41
Compound	04/01/2021--06/30/2021	91	3%	\$78.85
Compound	07/01/2021--09/30/2021	92	3%	\$80.32
Compound	10/01/2021--12/31/2021	92	3%	\$80.93
Compound	01/01/2022--03/31/2022	90	3%	\$79.77
Compound	04/01/2022--06/30/2022	91	4%	\$108.47
Compound	07/01/2022--09/30/2022	92	5%	\$138.64
Compound	10/01/2022--12/31/2022	92	6%	\$168.68
Compound	01/01/2023--03/31/2023	90	7%	\$195.66
Compound	04/01/2023--06/30/2023	91	7%	\$201.30
Compound	07/01/2023--09/30/2023	92	7%	\$207.11
Compound	10/01/2023--12/31/2023	92	8%	\$241.21
Compound	01/01/2024--03/31/2024	91	8%	\$242.75
Compound	04/01/2024--05/17/2024	47	8%	\$127.28

Name Of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

04/17/2024
25.00.00

2016 TAX YEAR INTEREST COMPUTATION

Interest computed to

05/17/2024

Type	Effective Dates	Days	Rate	Interest
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Total Interest

\$3,666.48

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

2016 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary



316-60-9243

1. Self-employment income	30,567.00
2. Multiply line 1 by 92.35%	28,228.62
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	28,228.62
6. Maximum earnings subject to social security	118,500.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	118,500.00
12. Multiply the smaller of line 5 or 11 by 12.40%	3,500.35
13. Multiply line 5 by 2.90%	818.63
14. Self-employment tax (sum of lines 12 and 13)	4,318.98

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	118,500.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2018 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2019	
3. Date return filed	04/17/2024	
4. Failure to File penalty rate	0.225	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax liability less Shared Responsibility Payment (SRP)		5,983.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		5,983.00
9. Failure to File Penalty - line 8 multiplied by line 4		1,346.18
10. Minimum penalty if over 60 days delinquent		210.00
11. Failure to File Penalty - Greater of line 9 or line 10		1,346.18
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		1,346.18
14. Failure to Pay Penalty - line 8 multiplied by line 5		1,495.75
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15*		1,495.75
17. Total Delinquency Penalty - Sum of line 13 and 16		2,841.93

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer:
Identification Number



Total

04/17/2024
25.00.00

2018 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)					5,983.00
2. Refundable Credits					0.00
3. Withholding taxes					0.00
4. Line 1 less sum of lines 2 & 3 (if less than \$1000, estimated penalty does not apply)					5,983.00
5. 90% of the sum of line 1 less line 2					5,384.70
6. Prior year tax liability (100% of prior year tax except*)					
7. The smaller of line 5 or 6 (as adjusted)					5,384.70
8. Payment Due Date	Apr 15, 2018	Jun 15, 2018	Sep 15, 2018	Jan 15, 2019	
9. Payment Required	1,346.18	1,346.18	1,346.18	1,346.18	
10. Payments & Credits	0.00	0.00	0.00	0.00	
11. Overpayment from line 17		0.00	0.00	0.00	
12. Total of lines 10 & 11		0.00	0.00	0.00	
13. Previous Qtr Underpayment		1,346.18	2,692.36	4,038.54	
14. Line 12 less line 13	0.00	0.00	0.00	0.00	
15. Remaining Underpayment		1,346.18	2,692.36		
16. Underpayment	1,346.18	1,346.18	1,346.18	1,346.18	
17. Overpayment	0.00	0.00	0.00	0.00	
18. Penalty	71.20	59.95	42.98	19.92	
19. Previously Assessed/Previously Agreed Estimated Tax Penalty					0.00
20. Estimated Tax Penalty					194.05

* If the prior year AGI was >\$150,000 (\$75,000 if MFS): use 110% of prior year tax.

Name Of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

04/17/2024
25.00.00

2018 TAX YEAR INTEREST COMPUTATION

Interest computed to 05/17/2024

Total Tax Deficiency \$5,983.00

Plus Penalties*

Failure to File - IRC 6651	\$1,346.18
Accuracy Related Penalty - IRC 6662	\$.00
Accuracy Related Penalty - IRC 6662A	\$.00
Civil Fraud - IRC 6663	\$.00
Manually Computed Penalty	\$.00

Total Penalties Subject to Interest \$1,346.18

Tax Deficiency and Penalties Subject to Interest \$7,329.18

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2019--06/30/2019	76	6%	\$92.13
Compound	07/01/2019--09/30/2019	92	5%	\$94.11
Compound	10/01/2019--12/31/2019	92	5%	\$95.31
Compound	01/01/2020--03/31/2020	91	5%	\$95.20
Compound	04/01/2020--06/30/2020	91	5%	\$96.39
Compound	07/01/2020--09/30/2020	92	3%	\$59.06
Compound	10/01/2020--12/31/2020	92	3%	\$59.50
Compound	01/01/2021--03/31/2021	90	3%	\$58.81
Compound	04/01/2021--06/30/2021	91	3%	\$59.90
Compound	07/01/2021--09/30/2021	92	3%	\$61.02
Compound	10/01/2021--12/31/2021	92	3%	\$61.48
Compound	01/01/2022--03/31/2022	90	3%	\$60.60
Compound	04/01/2022--06/30/2022	91	4%	\$82.41
Compound	07/01/2022--09/30/2022	92	5%	\$105.32
Compound	10/01/2022--12/31/2022	92	6%	\$128.15
Compound	01/01/2023--03/31/2023	90	7%	\$148.64
Compound	04/01/2023--06/30/2023	91	7%	\$152.93
Compound	07/01/2023--09/30/2023	92	7%	\$157.34
Compound	10/01/2023--12/31/2023	92	8%	\$183.25
Compound	01/01/2024--03/31/2024	91	8%	\$184.42
Compound	04/01/2024--05/17/2024	47	8%	\$96.70

Name Of Taxpayer:
Identification Number



Total

04/17/2024
25.00.00

2018 TAX YEAR INTEREST COMPUTATION

Interest computed to

05/17/2024

Type	Effective Dates	Days	Rate	Interest
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Total Interest

\$2,132.67

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

04/17/2024
25.00.00

2018 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary [REDACTED]

1. Self-employment income	30,118.00
2. Multiply line 1 by 92.35%	27,813.97
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	27,813.97
6. Maximum earnings subject to social security	128,400.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	128,400.00
12. Multiply the smaller of line 5 or 11 by 12.40%	3,448.93
13. Multiply line 5 by 2.90%	806.61
14. Self-employment tax (sum of lines 12 and 13)	4,255.54

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	128,400.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2021 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2022	
3. Date return filed	04/17/2024	
4. Failure to File penalty rate	0.250	
5. Failure to Pay penalty rate	0.000	
6. Total corrected tax liability less Shared Responsibility Payment (SRP)		4,897.00
7. Allowable payments on or prior to due date of return		0.00
8. Net Amount Due (line 6 less line 7)		4,897.00
9. Failure to File Penalty - line 8 multiplied by line 4		1,224.25
10. Minimum penalty if over 60 days delinquent		435.00
11. Failure to File Penalty - Greater of line 9 or line 10		1,224.25
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		1,224.25
14. Failure to Pay Penalty - line 8 multiplied by line 5		0.00
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15*		0.00
17. Total Delinquency Penalty - Sum of line 13 and 16		1,224.25

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.irs.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Name Of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

04/17/2024
25.00.00

2021 TAX YEAR INTEREST COMPUTATION

Interest computed to	05/17/2024
Total Tax Deficiency	\$4,897.00
Plus Penalties*	
Failure to File - IRC 6651	\$1,224.25
Accuracy Related Penalty - IRC 6662	\$.00
Accuracy Related Penalty - IRC 6662A	\$.00
Civil Fraud - IRC 6663	\$.00
Manually Computed Penalty	\$.00
Total Penalties Subject to Interest	<u>\$1,224.25</u>
Tax Deficiency and Penalties Subject to Interest	<u>\$6,121.25</u>

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2022--06/30/2022	76	4%	\$51.19
Compound	07/01/2022--09/30/2022	92	5%	\$78.28
Compound	10/01/2022--12/31/2022	92	6%	\$95.24
Compound	01/01/2023--03/31/2023	90	7%	\$110.47
Compound	04/01/2023--06/30/2023	91	7%	\$113.66
Compound	07/01/2023--09/30/2023	92	7%	\$116.94
Compound	10/01/2023--12/31/2023	92	8%	\$136.19
Compound	01/01/2024--03/31/2024	91	8%	\$137.06
Compound	04/01/2024--05/17/2024	47	8%	\$71.87

Total Interest \$910.90

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer:
Identification Number:



Total

04/17/2024
25.00.00

2021 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

1. Self-employment income		23,729.00
2. Multiply line 1 by 92.35%		21,913.73
3. Farm optional method income		0.00
4. Nonfarm optional method income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		21,913.73
6. Maximum earnings subject to social security		142,800.00
7. Social security wages and tips from W-2		5,016.00
8. Unreported tips subject to social security tax from Form 4137		0.00
9. Wages subject to social security tax from Form 8919		0.00
10. Sum of lines 7, 8 and 9		5,016.00
11. Line 6 less line 10		137,784.00
12. Multiply the smaller of line 5 or 11 by 12.40%		2,717.30
13. Multiply line 5 by 2.90%		635.50
14. Self-employment tax (sum of lines 12 and 13)		3,352.80

Secondary

1. Self-employment income		0.00
2. Multiply line 1 by 92.35%		0.00
3. Farm optional method income		0.00
4. Nonfarm optional method income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		0.00
6. Maximum earnings subject to social security		142,800.00
7. Social security wages and tips from W-2		0.00
8. Unreported tips subject to social security tax from Form 4137		0.00
9. Wages subject to social security tax from Form 8919		0.00
10. Sum of lines 7, 8 and 9		0.00
11. Line 6 less line 10		0.00
12. Multiply the smaller of line 5 or 11 by 12.40%		0.00
13. Multiply line 5 by 2.90%		0.00
14. Self-employment tax (sum of lines 12 and 13)		0.00

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service		Schedule number or exhibit
	Explanation of Items		
Name of taxpayer	Tax Identification Number <i>(last 4 digits)</i>		Year/Period ended
[REDACTED]	[REDACTED]		2014 2015 2016 2018 2021

Statutory-SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$9,239.00	(\$9,239.00)
2015	\$0.00	\$8,779.00	(\$8,779.00)
2016	\$0.00	\$2,160.00	(\$2,160.00)
2018	\$0.00	\$2,128.00	(\$2,128.00)
2021	\$0.00	\$1,677.00	(\$1,677.00)

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Statutory-Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$18,477.00	\$18,477.00
2015	\$0.00	\$17,558.00	\$17,558.00
2016	\$0.00	\$4,319.00	\$4,319.00
2018	\$0.00	\$4,256.00	\$4,256.00
2021	\$0.00	\$3,353.00	\$3,353.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.

Name of Taxpayer:
Identification Number:



Total 04/16/2024
25.00.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.irs.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Taxpayer Name: [REDACTED]

Examiner: [REDACTED]

TIN: XXX-XX-[REDACTED]

Tax Form: 1040

Date: 4/16/2024

Tax Year(s): 201412, 201512, 201612, 201812, 202112

500 SE Income Lead Sheet

Tax Period	Per Return	Per Exam	Adjustment	Reference
201412	.00	148,205.00	148,205.00	
201512	.00	124,264.00	124,264.00	
201612	.00	30,567.00	30,567.00	
201812	.00	30,118.00	30,118.00	
202112	.00	23,729.00	23,729.00	

Conclusion:

Adjustment will be made to include the 1099 income reported to the service due to the taxpayer not reporting income on a tax return.

Facts:

The taxpayer failed to file a tax return for 2013 thru 2021 and a 1099-Misc was filed to the service from:

- 2014 [REDACTED] - \$148,205
- 2015 [REDACTED] - \$124,264
- 2016 [REDACTED] - \$30,567
- 2018 [REDACTED] - \$30,188
- 2021 [REDACTED] - \$23,729

The taxpayer was contacted several times by mail and certified mail and received no response. Based on the lack of cooperation and no response, an adjustment will be made to report income provided to the service from the businesses shown above on Form 1099-Misc.

Law:

IRC §61. 6020(b)26 U.S. Code § 61 - Gross income defined
(a)General definition Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends;
- (8) Annuities;
- (9) Income from life insurance and endowment contracts;
- (10) Pensions;

Taxpayer Name: [REDACTED]

Examiner: [REDACTED]

TIN:

XXX-XX-[REDACTED]

Tax Form:

1040

Date:

4/16/2024

Tax Year(s):

201412, 201512, 201612, 201812, 202112

500 SE Income Lead Sheet

26 U.S. Code § 6020 - Returns prepared for or executed by Secretary

(a) Preparation of return by Secretary

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

(b) Execution of return by Secretary

(1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

Taxpayer's Position:

No response

Taxpayer Name: [REDACTED]

Examiner: [REDACTED]

TIN: XXX-XX-[REDACTED]

Tax Form: 1040

Date: 4/16/2024

Tax Year(s): 201412, 201512, 201612, 201812, 202112

501 Wages, Salaries and Tips, etc. Lead Sheet

Tax Period	Per Return	Per Exam	Adjustment	Reference
202112	.00	5,016.00	5,016.00	

Conclusion:

Adjustment will be made to include the W-2 wage reported to the service due to the taxpayer not reporting income on a tax return.

Facts:

The taxpayer failed to file a tax return for 2021 and a W-2 was filed to the service from: CWK TRANSPORT INC . with income of \$5,016 and no withholding.

The taxpayer was contacted serval times by mail and certified mail and received no response. Based on the lack of cooperation and no response, an adjustment will be made to include wage income reported to the service from CWK Transport Inc in the amount off \$5,016.

Law:

IRC §61, 6060(b)

26 U.S. Code § 61 - Gross income defined

(a)General definition Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items;
- (2) Gross income derived from business;
- (3)Gains derived from dealings in property;
- (4)Interest;
- (5)Rents;
- (6)Royalties;
- (7)Dividends;
- (8)Annuities;
- (9)Income from lif insurance and endowment contracts;
- (10)Pensions;
- (11)Income from discharge of indebtedness;

26 U.S. Code § 6020 - Returns prepared for or executed by Secretary

(a)Preparation of return by Secretary

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

Taxpayer Name: [REDACTED]

TIN: [REDACTED]

Tax Form:

Tax Year(s):

XXX-XX [REDACTED]

1040

201412, 201512, 201612, 201812, 202112

Examiner: [REDACTED]

Date:

4/16/2024

501 Wages, Salaries and Tips, etc. Lead Sheet

(b) Execution of return by Secretary

(1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

Specific citations:

Taxpayer's Position:

No response.