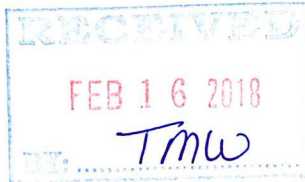




Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division



POA copy

Date: 1/25/2018
Person to contact:
Name: [REDACTED]
Employee ID number: [REDACTED]
Telephone: [REDACTED]
Fax: [REDACTED]
Taxpayer ID number: (last 4 digits)
XXX-XX-[REDACTED]

We need to discuss your unfiled returns and/or an amount you owe. I have scheduled the follow meeting to work with you in resolving your tax matter.

The date, time and place of the meeting

Date: 3/8/2018

Time: 1:00PM (Allow two to three hours for your appointment)

Place: [REDACTED]

Unfiled returns – periods listed at the bottom of this letter

- A. If you filed the return(s) listed, have a signed copy of the return(s) at the meeting.
- B. If you didn't file the return(s) listed, have at the meeting the return(s) already completed and signed.
- C. If you are unable to complete the unfiled return(s), have at the meeting income statements (W-2s, 1099s, etc.) or payroll information (quarterly wages, income tax withheld, social security tax withheld, etc.) as applicable.
- D. If you feel you weren't required to file the return(s) listed, please be prepared to provide the reason and the date you were no longer liable.

Unpaid amounts you owe – periods listed at the bottom of this letter

- A. If you paid the full amount you owe, have at the meeting proof of payment (i.e., a copy of both sides of your canceled check).
- B. If you didn't pay the full amount you owe, you will be asked for full payment at the meeting.
- C. If you are unable to pay the full amount you owe, you must provide proof of income, expenses, assets, and liabilities. These items will help us to determine your ability to pay and to discuss alternative payment arrangements such as an installment agreement, an offer in compromise, or a temporary delay of collection action if applicable. A list of required financial information needed at the meeting is provided on page three of this letter.

Form number	Tax period	Unpaid amount from prior notices	Additional applicable penalty	Additional interest	Amount you owe
1040	12/31/2008	\$114,337.21	\$0.00	\$3,240.06	\$117,577.27
1040	12/31/2009	\$101,419.55	\$0.00	\$2,874.01	\$104,293.56
1040	12/31/2010	\$67,063.01	\$0.00	\$1,900.41	\$68,963.42
1040	12/31/2011	\$145,093.22	\$0.00	\$4,111.62	\$149,204.84
1040	12/31/2012	\$272,039.38	\$0.00	\$7,708.98	\$279,748.36
1040	12/31/2015	\$84,696.98	\$1,515.85	\$1,008.34	\$87,221.17
1040	12/31/2016	\$30,562.77	\$587.03	\$316.45	\$31,466.25
1040 DELINQUENT RETURNS	12/31/2013 12/31/2014				

Interest – Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late – Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please review Notice 746, *Information About Your Notice, Penalty and Interest*; available at www.irs.gov. If you have additional questions or concerns they can be addressed during your meeting.

You may give someone who is allowed to practice before the IRS, written authorization to represent you and they are welcomed to attend this meeting. If you decide to consult with a representative after we begin our interview, we must stop the interview and in most cases reschedule it.

If you are unable to achieve filing compliance and/or full pay your outstanding liabilities prior to or during the scheduled meeting, the following information is needed in order to determine the appropriate resolution of your case. For unpaid liabilities we need to calculate/verify your ability to pay the tax delinquencies, and ensure that you remain in current compliance with applicable filing and paying requirements.

Information/Documents Required For Meeting

**Required Information for Meeting will be marked with an "X".*

X	Information/Documents	Dates/Date Range
X	Personal bank statements for all accounts in which you hold signature authority.	07/01/2017- 3/1/2018
X	Business bank statements for all accounts in which you hold signature authority or to which the business has access to.	07/01/2017- 3/1/2018
X	Copy of bank signature cards for all accounts	
X	Wage Slips and/or Earning Statements for all sources of income	07/01/2017- 3/1/2018
X	Documentation of any funding sources (line of credit, cash advance, etc.)	07/01/2017- 3/1/2018
X	Cancelled checks from all accounts in which you hold signature authority or have access	07/01/2017- 3/1/2018
X	List of any real property with mortgage and pay-off documentation	

X	Filing of all delinquent returns	
X	List of all vehicles with lienholder documentation as well as pay-offs	
X	List of any other assets with lienholder documentation as well as pay-offs	
X	Copies of documents to verify any and all expenses claimed	07/01/2017- 3/1/2018
X	Copies of documents verifying other liabilities with proof of monthly payments	07/01/2017- 3/1/2018
X	List of all officers/directors/shareholders with all contact information.	
	Articles of Incorporation with all addendums	
	List of Accounts Receivable with address to include current contracted jobs and loans. Include age analysis of each account as well as contact information to include address	
	List of major clients and/or on-going business relationships.	
X	List of machinery, merchandise (inventory) & copies of documents such as Uniform Commercial Codes, showing any encumbrances.	
X	List of suppliers to include address and contact information	
X	Profit and Loss Statement	07/01/2017- 3/1/2018
	List of individuals with access to EFTPS (<i>Electronic Federal Tax Payment System</i>)	
X	Credit Card Statements for all credit cards opened or closed	07/01/2017- 3/1/2018
X	PAYPAL account statements for all accounts in which you or your business utilize	07/01/2017- 3/1/2018
X	Information to include statements, and account information for any electronic currency held or to which you have access along with all identifying information. (ie. BITCOIN)	07/01/2017- 3/1/2018
X	Copies of any rental/lease agreements to which you are a party. (lessor/lessee)	07/01/2017- 3/1/2018
X	Copies of any Contract Deeds or purchase agreements to which you are a party to.	07/01/2017- 3/1/2018
X	Disclosure of Safety Deposit Box information to include location and contents	
X	Copy of loan application and/or denial letter showing that you have attempted to satisfy any unpaid federal tax liabilities to include contact information for loan officer.	
X	Account statements for all investment and retirement accounts, including but not limited to brokerage accounts, IRA accounts and whole life insurance accounts.	07/01/2017- 3/1/2018
X	Merchant Account information to include processing agreements and merchant account statements	07/01/2017- 3/1/2018
X	All trust documents to which you are a trustee, fiduciary, contributor or beneficiary	
X	Provide all documentation and court filing numbers for any lawsuit to which you are listed as a Plaintiff or Defendant.	
X	Documentation of all copyrights, trademarks or patents to which are an owner or are leasing/renting or utilizing.	
X	If you have been party to a divorce, provide copy of divorce decree; if you are currently going through divorce proceedings provide the court case number.	
X	If you are the recipient or the payor of alimony and/or child support provide documentation of the applicable court order with proof of payment.	
X	If you have liabilities owed to any other Government Entity and are currently in a payment agreement with that Government Entity provide copy of the payment agreement with proof of payment.	

****Please note that upon receipt of this appointment letter you are expected to adhere to all estimated tax payment and/or Federal Tax Deposit requirements associated with your personal tax and/or business tax responsibilities. Verification of these payments needs to be remitted to me until your case is resolved.***

IF ANY REQUIRED FEDERAL TAX DEPOSITS OR ESTIMATED TAX DEPOSITS ARE NOT MADE TIMELY, ARE INSUFFICIENT OR ARE REJECTED IMMEDIATE LEVY ACTION WILL BE TAKEN WITHOUT ANY ADDITIONAL NOTICE. SEE ADDITIONAL CONSEQUENCES LISTED BELOW.

Notification of consequences for failure to provide information at appointment: Failure to provide the above information during your appointment and/or failure to provide verification of estimated tax or federal tax deposit payments may require the IRS to take certain actions, such as issuing a summons, issuing a Notice of Levy, seizure of assets, referral to US Department of Justice to commence litigation, examination referral or substitute return preparation and assessment. There will be no extensions to provide the information listed above, all items need to be received during our scheduled meeting. Providing the information requested will

help to reach an appropriate case resolution as quickly as possible. Please contact me at the number below immediately, if you have any questions regarding this upcoming appointment. Please review Publication 1660 for collection appeal rights which may be applicable. Please carefully review the enclosed Publication 1 "Your Rights as a Taxpayer". If you do not have a representative, but wish to appoint one, please fax to me a completed Form 2848, *Power of Attorney and Declaration of Representative*; to the number below as soon as possible. Pursuant to Internal Revenue Code Section 6103 and Form 2848, a copy of this document will be provided to the taxpayer and representative as appropriate.

A Notice of Federal Tax Lien may be filed for any unpaid federal tax liabilities.

Shared Responsibility Payment (SRP) Disclaimer: If you owe a shared responsibility payment (SRP) because one or more members of your tax household didn't have minimum essential health coverage, per Internal Revenue Code Section 5000A, the SRP amount that you owe is not subject to a Notice of Federal Tax Lien filing, a levy on your property, or the failure-to-pay penalty. However, we charge interest on unpaid SRP balances. We may also apply your federal tax refunds to an SRP balance until it is paid in full. If you need health coverage, visit healthcare.gov to learn about health insurance options that are available for you and your family, how to purchase health insurance, and how you might qualify to get financial assistance with the cost of insurance.

REVENUE OFFICER NAME: [REDACTED]	DATE: 2/13/2018	CONTACT INFORMATION: Phone: [REDACTED] Fax: [REDACTED]
OFFICE ADDRESS: [REDACTED] EAST, STOP 5128, BLOOMINGTON, MN 55425		
EMPLOYEE IDENTIFICATION NUMBER: [REDACTED]		

Attachments:

Publication 1
Publication 594
Publication 1660
Form 9423
Letter 1058—PREVIOUSLY SENT CERTIFIED MAIL

Form **9423**
(August 2014)

Department of the Treasury - Internal Revenue Service

Collection Appeal Request

(Instructions are on the reverse side of this form)

1. Taxpayer's name		2. Representative (<i>Attach a copy of Form 2848, Power of Attorney</i>)	
3. SSN/EIN	4. Taxpayer's business phone	5. Taxpayer's home phone	6. Representative's phone
7. Taxpayer's street address			
8. City	9. State	10. ZIP code	
11. Type of tax (<i>Tax form</i>)	12. Tax periods being appealed	13. Tax due	

Collection Action(s) Appealed

14. Check the Collection action(s) you are appealing

- Federal Tax Lien Levy or Proposed Levy Seizure
 Rejection of Installment Agreement Termination of Installment Agreement Modification of Installment Agreement

Explanation

15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

Under penalties of perjury, I declare that I have examined this request and any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete. A submission by a representative, other than the taxpayer, is based on all information of which the representative has any knowledge.

16. <input type="checkbox"/> Taxpayer's or <input type="checkbox"/> Authorized Representative's signature (<i>Only check one box</i>)	17. Date signed
---	-----------------

IRS USE ONLY

18. Revenue Officer's name	19. Revenue Officer's signature	20. Date signed
21. Revenue Officer's phone	22. Revenue Officer's email address	23. Date received
24. Collection Manager's name	25. Collection Manager's signature	26. Date signed
27. Collection Manager's phone	28. Collection Manager's email address	29. Date received

Instructions for Form 9423, Collection Appeal Request

For Liens, Levies, Seizures, and Rejection, Modification or Termination of Installment Agreements

A taxpayer, or third party whose property is subject to a collection action, may appeal the following actions under the Collection Appeals Program (CAP):

- a. Levy or seizure action that has been or will be taken.
- b. A Notice of Federal Tax Lien (NFTL) that has been or will be filed.
- c. The filing of a notice of lien against an alter-ego or nominee's property.
- d. Denials of requests to issue lien certificates, such as subordination, withdrawal, discharge or non-attachment.
- e. Rejected, proposed for modification or modified, or proposed for termination or terminated installment agreements.
- f. Disallowance of taxpayer's request to return levied property under IRC 6343(d).
- g. Disallowance of property owner's claim for return of property under IRC 6343(b).

How to Appeal If You Disagree With a Lien, Levy, or Seizure Action

1. If you disagree with the decision of the IRS employee, and wish to appeal, you must first request a conference with the employee's manager. If you do not resolve your disagreement with the Collection manager, submit Form 9423 to request consideration by Appeals. Let the Collection office know within two (2) business days after the conference with the Collection manager that you plan to submit Form 9423. The Form 9423 must be received or postmarked within three (3) business days of the conference with the Collection manager or collection action may resume.

NOTE: If you request an appeal after IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is provided to you or left at your home or business.

2. If you request a conference and are not contacted by a manager or his/her designee within two (2) business days of making the request, you can contact Collection again or submit Form 9423. If you submit Form 9423, note the date of your request for a conference in Block 15 and indicate that you were not contacted by a manager. The Form 9423 should be received or postmarked within four (4) business days of your request for a conference as collection action may resume.
3. On the Form 9423, check the collection action(s) you disagree with and explain why you disagree. You must also explain your solution to resolve your tax problem. Submit Form 9423 to the Collection office involved in the lien, levy or seizure action.
4. In situations where the IRS action(s) are creating an economic harm or you want help because your tax problem has not been resolved through normal channels, you can reach the Taxpayer Advocate Service at 877-777-4778.

How to Appeal An Installment Agreement Which Has Been Rejected, Proposed for Modification or Modified, or Proposed for Termination or Terminated

1. If you disagree with the decision regarding your installment agreement, you should appeal by completing a Form 9423, Collection Appeal Request.
2. You should provide it to the office or revenue officer who took the action regarding your installment agreement, within 30 calendar days.

NOTE: A managerial conference is not required. However, it is strongly recommended a conference be held with the manager whenever possible.

IMPORTANT: Never forward your request for an Appeals conference directly to Appeals. It must be submitted to the office which took the action on your installment agreement.

What Will Happen When You Appeal Your Case

Normally, we will stop the collection action(s) you disagree with until your appeal is settled, unless we have reason to believe that collection or the amount owed is at risk.

You May Have a Representative

You may represent yourself at your Appeals conference or you may be represented by an attorney, certified public accountant or a person enrolled to practice before the IRS. If you want your representative to appear without you, you must provide a properly completed Form 2848, Power of Attorney and Declaration of Representative. You can obtain Form 2848 from your local IRS office, by calling 1-800-829-3676, or by going to www.irs.gov.

Decision on the Appeal

Once Appeals makes a decision regarding your case, that decision is binding on both you and the IRS. You cannot obtain a judicial review of Appeals' decision following a CAP. However, there may be other opportunities to obtain administrative or judicial review of the issue raised in the CAP hearing. For example, a third party may contest a wrongful levy by filing an action in district court. See Publication 4528, *Making an Administrative Wrongful Levy Claim Under Internal Revenue Code (IRC) Section 6343(b)*.

Note: Providing false information, failing to provide all pertinent information or fraud will void Appeals' decision.

Refer to Publication 594, *The IRS Collection Process*, and Publication 1660, *Collection Appeal Rights*, for more information regarding the Collection Appeals Program. Copies of these publications can be obtained online at www.irs.gov.

Privacy Act

The information requested on this Form is covered under Privacy Acts and Paperwork Reduction Notices which have already been provided to the taxpayer.



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.



The **IRS** Collection Process

Publication 594

This publication provides a general description of the IRS collection process. The collection process is a series of actions that the IRS can take to collect the taxes you owe if you don't voluntarily pay them. The collection process will begin if you don't make your required payments in full and on time, after receiving your bill.

Please keep in mind that this publication is for information only, and may not account for every tax collection scenario. It's also not a technical analysis of tax law and does not include a detailed explanation of your rights. For an explanation of your rights, please see **Publication 1**, Your Rights as a Taxpayer.

If you have questions or need help

Please visit <http://www.irs.gov/Forms-&-Pubs> to find all the IRS tax forms and publications mentioned here, or to do a keyword search on any topic. You can visit www.irsvideos.gov to view informational videos on a variety of topics in this publication.

You can also visit your local IRS office, or call the number on your bill. If you don't have a bill, please call: 1-800-829-1040 (individuals) or 1-800-829-4933 (businesses). Before visiting your local IRS office, check the "Services Provided" and the hours of operation at www.irs.gov/localcontacts. Use the "Office Locator" link by entering your zip code to locate the nearest office which will give you the office address, hours of operation, and services provided.

Overview: Filing a tax return, billing, and collection	2
General steps from billing to collection	2
What you should do when you get an IRS bill	2
Who to contact for help	2
Ways to pay your taxes	2
Options for paying in full	2
Options if you can't pay in full now	2
If you need more time to pay	3
How long we have to collect taxes	3
How to appeal an IRS decision	3
If you don't pay on time: Understanding collection actions	4
Collection actions in detail	5
Federal tax lien	5
Notice of Federal Tax Lien	5
Levy: A seizure of property	6
Summons: Used to secure information	7
Information for employers: Collection of employment tax	7
Additional information	8

Collection Appeal Rights

You may appeal many IRS collection actions to the IRS Office of Appeals (Appeals). Appeals is separate from and independent of the IRS Collection office that initiated the collection action. Appeals ensures and protects its independence by adhering to a strict policy of prohibiting certain ex parte communications with the IRS Collection office or other IRS offices, such as discussions regarding the strengths or weaknesses of your case. Revenue Procedure 2012-18 has more information about Appeals' independence and ex parte communication and is available at www.irs.gov.

The two main procedures are Collection Due Process and Collection Appeals Program. Other procedures are described on page four of this publication and at www.irs.gov.

Collection Due Process (CDP) is available if you receive one of the following notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320*
- *Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing*
- *Notice of Jeopardy Levy and Right of Appeal*
- *Notice of Levy on Your State Tax Refund – Notice of Your Right to a Hearing*
- *Post Levy Collection Due Process (CDP) Notice*

Collection Appeals Program (CAP) is available for the following actions:

- *Before or after the IRS files a Notice of Federal Tax Lien*
- *Before or after the IRS levies or seizes your property*
- *Termination, or proposed termination, of an installment agreement*
- *Rejection of an installment agreement*
- *Modification, or proposed modification, of an installment agreement*

CAP generally results in a quicker Appeals decision and is available for a broader range of collection actions. However, you cannot go to court if you disagree with the CAP decision. CAP procedures are described on pages three and four of this publication.

You may represent yourself at CDP, CAP and other Appeals proceedings. Or, you may be represented by an attorney, certified public accountant, or a person enrolled to practice before the IRS. Also, you may be represented by a member of your immediate family, or in the case of a business, by regular full-time employees, general partners or bona fide officers.

A Low Income Taxpayer Clinic (LITC) may represent you if you qualify. LITCs are independent from the IRS and most provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide multilingual information about taxpayer rights and responsibilities. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area and is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

If you want your representative to contact us or appear without you and to receive and inspect confidential material, you must file a properly completed Form 2848 (no earlier than 10/2011 revision), Power of Attorney and Declaration of Representative. You may also authorize an individual to receive or inspect confidential material but not represent you before the IRS, by filing a Form 8821, Tax Information Authorization. These forms are available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

HEARING AVAILABLE UNDER COLLECTION DUE PROCESS (CDP) For Lien and Levy Notices

By law, you have the right to a CDP hearing when you receive a Notice advising you of this right and you timely postmark a request for a hearing to the address indicated on the Notice. You are limited to one hearing under section 6320 (Notice and opportunity for hearing upon filing of notice of lien) and 6330 (Notice and opportunity for hearing before levy) for each tax assessment within a tax period.

You may contest the CDP determination in the United States Tax Court.

Lien Notice: The IRS is required to notify you the first time a Notice of Federal Tax Lien is filed for each tax and period. The IRS must notify you within 5 business days after the lien filing. This notice may be mailed, given to you, or left at your home or office. You then have 30 days, after that 5-day period, to request a hearing with Appeals. The lien notice you receive will indicate the date this 30-day period expires.

Levy Notice: For each tax and period, the IRS is required to notify you the first time it collects or intends to collect a tax liability by taking your property or rights to property.

The IRS does this by issuing you a pre-levy or post-levy notice. The notice is mailed, given to you, or left at your home or office. During the 30-day period from the date of the notice, you may request a hearing with Appeals. There are four exceptions to issuing this notice before levy:

1. When collection of the tax is in jeopardy.
2. When the IRS levies your state tax refund.
3. When the criteria for a Disqualified Employment Tax Levy is met
4. When the IRS serves a federal contractor levy.

You may request a hearing after the levy action in these instances.

If your request for a CDP hearing is not timely, you may request an equivalent hearing. To receive an equivalent hearing, your request must be postmarked on or before the end of the one-year period after the date of the levy notice or on or before the end of the one-year period plus 5 business days after the filing date of the Notice of Federal Tax Lien.