

Transcript Breakout

1. Account Transcript Analyzation

❖ Identify the following on the transcript:

- Assessed Balance _____
- Amount Currently Owed _____
- Date Return Was Filed _____
- Date Tax Was Assessed _____
- Original Return or Substitute for Return _____
- Date Collection Due Process Notice of Intent to Levy Issued _____
- Number of Times a Representative Has Been Appointed on the Account _____
- Did the taxpayer file bankruptcy? _____

2. First Time Abatement Analyzation

- ❖ Imagine today's date is December 15, 2020.
- ❖ All required returns have been filed and the taxpayer is not required to make estimated tax payments.
- ❖ After analyzing the provided transcripts, does the taxpayer qualify for a first-time abatement? _____
- ❖ Explain your decision on whether the taxpayer qualifies or does not qualify for a first-time abatement.

1.

Account Transcript Analysis

Account Transcript

Request Date: 04-27-2021
 Response Date: 04-27-2021
 Tracking Number:

FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2018

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-1111
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-9569

JOHN A & AMAN ROBE
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<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	11,434.83	
ACCRUED INTEREST:	641.69	AS OF: May 10, 2021
ACCRUED PENALTY:	1,703.04	AS OF: May 10, 2021

ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 13,779.56

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	04	
FILING STATUS:	Married Filing Joint	
ADJUSTED GROSS INCOME:	108,686.00	
TAXABLE INCOME:	78,675.00	
TAX PER RETURN:	19,736.00	
SE TAXABLE INCOME TAXPAYER:	0.00	
SE TAXABLE INCOME SPOUSE:	0.00	
TOTAL SELF EMPLOYMENT TAX:	0.00	

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 17, 2019
PROCESSING DATE	Dec. 02, 2019

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20194605	12-02-2019	\$19,736.00
n/a	09221-299-18505-9			
806	W-2 or 1099 withholding		04-15-2019	-\$8,756.00
960	Appointed representative		06-04-2018	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2019		04-13-2019	\$0.00
960	Appointed representative		06-24-2019	\$0.00
961	Removed appointed representative		06-27-2019	\$0.00
960	Appointed representative		10-29-2019	\$0.00
766	Credit to your account		04-15-2019	-\$336.00
276	Penalty for late payment of tax	20194605	12-02-2019	\$425.76
196	Interest charged for late payment	20194605	12-02-2019	\$365.07
971	Notice issued CP 0014		12-02-2019	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-29-2020	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-29-2020	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		02-02-2020	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		02-02-2020	\$0.00
582	Lien placed on assets due to balance owed		02-07-2020	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		02-13-2020	\$0.00

971	Collection due process levy (hearing) request or levy and lien (hearing) request received	03-01-2020	\$0.00
971	Collection due process request received timely	03-01-2020	\$0.00
971	Collection due process request received timely	03-01-2020	\$0.00
971	Pending installment agreement	04-17-2020	\$0.00
520	Bankruptcy or other legal action filed	03-01-2020	\$0.00

This Product Contains Sensitive Taxpayer Data

2.

First Time Abatement Analyzation

FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-0615

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<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
 ACCRUED INTEREST: 0.00 AS OF: Sep. 16, 2019
 ACCRUED PENALTY: 0.00 AS OF: Sep. 16, 2019

ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 03
 FILING STATUS: Married Filing Joint
 ADJUSTED GROSS INCOME: 161,721.00
 TAXABLE INCOME: 137,756.00
 TAX PER RETURN: 26,669.00
 SE TAXABLE INCOME TAXPAYER: 0.00
 SE TAXABLE INCOME SPOUSE: 0.00
 TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2012
 PROCESSING DATE May 14, 2012

TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20121805 05-14-2012	\$26,669.00
n/a	76221-507-09500-2		
806	W-2 or 1099 withholding	04-15-2012	-\$25,523.00
673	Payment	02-04-2011	-\$407.00
670	Payment	04-06-2011	-\$407.00
672	Removed payment 1040 200912	02-04-2011	\$407.00
766	Credit to your account	04-15-2012	-\$1,672.00
826	Credit transferred out to 1040 200912	04-15-2012	\$933.00
971	Notice issued CP 0049	05-14-2012	\$0.00
960	Appointed representative	06-30-2015	\$0.00
960	Appointed representative	08-28-2019	\$0.00

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FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-0615

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<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
 ACCRUED INTEREST: 0.00 AS OF: Sep. 16, 2019
 ACCRUED PENALTY: 0.00 AS OF: Sep. 16, 2019

ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 02
 FILING STATUS: Married Filing Joint
 ADJUSTED GROSS INCOME: 200,694.00
 TAXABLE INCOME: 172,570.00
 TAX PER RETURN: 36,596.00
 SE TAXABLE INCOME TAXPAYER: 0.00
 SE TAXABLE INCOME SPOUSE: 0.00
 TOTAL SELF EMPLOYMENT TAX: 497.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 09, 2013
 PROCESSING DATE Nov. 11, 2013

TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE AMOUNT
150	Tax return filed	20134305	11-11-2013 \$36,596.00
n/a	76221-682-20800-3		
806	W-2 or 1099 withholding		04-15-2013 -\$49,843.00
460	Extension of time to file tax return ext. Date 10-15-2013		04-11-2013 \$0.00
766	Credit to your account		04-15-2013 -\$371.00
826	Credit transferred out to 1040 200912		04-15-2013 \$13,618.00
971	Notice issued CP 0049		11-11-2013 \$0.00
960	Appointed representative		06-30-2015 \$0.00
960	Appointed representative		08-28-2019 \$0.00

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FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2013

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-9
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-0615

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--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
 ACCRUED INTEREST: 0.00 AS OF: Sep. 16, 2019
 ACCRUED PENALTY: 0.00 AS OF: Sep. 16, 2019

ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 02
 FILING STATUS: Married Filing Joint
 ADJUSTED GROSS INCOME: 163,943.00
 TAXABLE INCOME: 125,683.00
 TAX PER RETURN: 23,278.00
 SE TAXABLE INCOME TAXPAYER: 0.00
 SE TAXABLE INCOME SPOUSE: 0.00
 TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 14, 2014
 PROCESSING DATE Nov. 03, 2014

TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20144205 11-03-2014	\$23,278.00
n/a	76221-688-20895-4		
806	W-2 or 1099 withholding	04-15-2014	-\$24,897.00
460	Extension of time to file tax return ext. Date 10-15-2014	04-14-2014	\$0.00
776	Interest credited to your account	09-08-2014	-\$19.54
826	Credit transferred out to CIVIL PENALTY 201306	04-15-2014	\$1,619.00
856	Interest credit transferred out to CIVIL PENALTY 201306	09-08-2014	\$19.54
971	Notice issued CP 0049	11-03-2014	\$0.00
960	Appointed representative	06-30-2015	\$0.00
960	Appointed representative	08-28-2019	\$0.00

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FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2014

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-
 SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-0615

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<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 2,424.08
 ACCRUED INTEREST: 1,761.63 AS OF: Dec. 14, 2020
 ACCRUED PENALTY: 984.94 AS OF: Dec. 14, 2020

ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 5,170.65

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 02
 FILING STATUS: Married Filing Joint
 ADJUSTED GROSS INCOME: 238,803.00
 TAXABLE INCOME: 190,644.00
 TAX PER RETURN: 40,780.00
 SE TAXABLE INCOME TAXPAYER: 0.00
 SE TAXABLE INCOME SPOUSE: 1,000.00
 TOTAL SELF EMPLOYMENT TAX: 153.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 28, 2015
 PROCESSING DATE Dec. 07, 2015

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20154605	12-07-2015	\$40,780.00
n/a	76221-702-00020-5			
806	W-2 or 1099 withholding		04-15-2015	-\$26,459.00
460	Extension of time to file tax return ext. Date 10-15-2015		04-14-2015	\$0.00
960	Appointed representative		06-30-2015	\$0.00
166	Penalty for filing tax return after the due date 09-12-2026	20154605	12-07-2015	\$644.44
276	Penalty for late payment of tax	20154605	12-07-2015	\$572.84
196	Interest charged for late payment	20154605	12-07-2015	\$283.30
971	Notice issued CP 0014		12-07-2015	\$0.00
971	Tax period blocked from automated levy program		03-14-2016	\$0.00
971	Notice issued CP 071C		11-14-2016	\$0.00
196	Interest charged for late payment	20164305	11-14-2016	\$552.88
276	Penalty for late payment of tax	20164305	11-14-2016	\$1,503.70
971	First Levy Issued on Module		04-17-2017	\$0.00
706	Credit transferred in from 1040 201612		04-15-2017	-\$2,532.08
971	Collection due process Notice of Intent to Levy -- issued		07-31-2017	\$0.00

971	Collection due process Notice of Intent to Levy -- issued	07-31-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	08-10-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	08-10-2017	\$0.00
971	Collection due process request received timely	08-29-2017	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received	08-29-2017	\$0.00
971	Tax period blocked from automated levy program	08-30-2017	\$0.00
520	Bankruptcy or other legal action filed	08-29-2017	\$0.00
670	Payment	04-29-2016	-\$2,300.00
	1040 201512		
971	Pending installment agreement	03-07-2018	\$0.00
521	Removed bankruptcy or other legal action	03-14-2018	\$0.00
971	Collection due process (hearing) resolved by Appeals - Notice of Determination letter issued, you waived judicial review or withdrew the hearing request	03-14-2018	\$0.00
670	Payment	04-03-2018	-\$600.00
971	Installment agreement established	04-05-2018	\$0.00
672	Removed payment CIVIL PENALTY 201801	04-03-2018	\$225.00
673	Payment	04-03-2018	-\$225.00
670	Payment	05-29-2018	-\$600.00
670	Payment	06-29-2018	-\$600.00
670	Payment	08-02-2018	-\$600.00
670	Payment	10-29-2018	-\$600.00
670	Payment	12-03-2018	-\$600.00
670	Payment	12-31-2018	-\$600.00
670	Payment	01-28-2019	-\$600.00
971	Tax period blocked from automated levy program	02-18-2019	\$0.00
971	No longer in installment agreement status	02-11-2019	\$0.00
971	First Levy Issued on Module	02-18-2019	\$0.00
670	Payment	03-29-2019	-\$600.00
971	Installment agreement established	03-03-2020	\$0.00
670	Payment	03-26-2020	-\$511.00
670	Payment	04-28-2020	-\$511.00
672	Removed payment CIVIL PENALTY 201901	04-26-2019	\$89.00
673	Payment	05-26-2020	-\$89.00
670	Payment	07-01-2020	-\$600.00
670	Payment	07-29-2020	-\$600.00
672	Removed payment CIVIL PENALTY 201901	05-28-2019	\$89.00
673	Payment	05-28-2019	-\$89.00
960	Appointed representative	08-28-2019	\$0.00
670	Payment	08-27-2020	-\$600.00

670	Payment	09-30-2020	-\$600.00
670	Payment	10-30-2020	-\$600.00
670	Payment	11-30-2020	-\$600.00

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