

Case Study F

Tax Year	Tax Abated	Interest Abated	Penalty Abated	Additional Int. Paid	Additional Credit
2001	\$ 2,445.00	\$ 517.53	\$ 432.60	\$ 597.78	
2003	\$ 4,227.00	\$ 540.11	\$ 1,131.24		\$ 1,623.00
2004	\$ 7,931.00	\$ 663.58	\$ 2,042.82	\$ 271.27	\$ 2,000.00
	\$ 14,603.00	\$ 1,721.22	\$ 3,606.66	\$ 869.05	\$ 3,623.00
				\$ 24,422.93	

Total Refunded to Client



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154

Notice Number: CP21B

Date: February 25, 2008

Taxpayer Identification Number:

Tax Form: 1040

Tax Year: December 31, 2001

Amount of Refund
\$3,395.13

%DANIEL LOVE
4686-B MERCURY STREET
SAN DIEGO CA 92111-2420

93365

This is not a bill

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

As you requested, we changed your account for 2001 to correct your Schedule E income (or loss).

How We Changed Your Account

We changed your account as follows:

Account balance before this change	None
Decrease in tax because of this change	\$2,445.00 CR
The Late Payment penalty previously charged was reduced	\$432.60 CR
Decrease in interest previously charged*	\$517.53 CR
Amount to be refunded to you (if you owe no other taxes or other debts we are required to collect)	\$3,395.13

*If you claimed a tax deduction for this interest, remember to report it as income on your next tax return.

How This Affects You

You may have already received your refund by direct deposit or mail. If not, you can expect it in approximately 2 weeks. Your refund will include interest if applicable. We will notify you if any pending matters postpone your refund.



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154

For assistance, call:
1-800-829-8374
Your Caller ID: *

Notice Number: CP21E
Date: November 12, 2007

Taxpayer Identification Number:

Tax Form: 1040A
Tax Year: December 31, 2003

Amount of Refund
\$2,751.00



161582

For account of:

This is not a bill

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

As you requested, we changed your account for 2003 to correct your

- filing status to married filing joint return
- total exemption amount
- penalty charge

The law requires us to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. We will issue only one refund.

How We Changed Your Account

We changed your account as follows:

Account balance before this change	\$4,770.35	Due
Decrease in tax because of this change	\$4,227.00	CR
Credit added tax withheld	\$1,623.00	CR
The Filing Late penalty previously charged was reduced	\$697.28	CR
The Estimated Tax penalty previously charged was reduced	\$77.57	CR
The Late Payment penalty previously charged was reduced	\$356.39	CR
Decrease in interest previously charged*	\$540.11	CR
Amount to be refunded to you	\$2,751.00	



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19154

82111 IRS USE ONLY SE W

For assistance call:
1-800-829-3374

Notice Number: CP21B

Date: February 4, 2008

Taxpayer Identification Number:

Tax Form: 1040A

Tax Year: December 31, 2004

%DANIEL LOVE
4686-B MERCURY STREET
SAN DIEGO CA 92111-2420

Amount of Refund
\$6,549.00

10129

For account of:

This is not a bill

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

As you requested, we changed your account for 2004 to correct your

- Schedule E income (or loss)
- penalty charge

The law requires us to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. We will issue only one refund.

How We Changed Your Account

We changed your account as follows:

Account balance before this change	\$5,916.15	Due
Decrease in tax because of this change	\$7,931.00	CR
Credit added other	\$2,000.00	CR
The Filing Late penalty previously charged was reduced	\$1,379.93	CR
The Late Payment penalty previously charged was reduced	\$490.64	CR
Decrease in interest previously charged*	\$663.58	CR
Amount to be refunded to you (if you owe no other taxes or other debts we are required to collect)	\$6,549.00	



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 07-07-2008
Response Date: 07-07-2008
IRE Employee Number: 98606
Tracking Number:

Account Transcript

TAX PERIOD: Dec 31, 2001

FORM NUMBER: 1040

TAXPAYER IDENTIFICATION NUMBER:

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

<<<POWER OF ATTORNEY/EMP INFORMATION AUTHORIZATION (POL/IEA) OR FILE>>>
--- ANY MINUS SIGN SHOWS BELOW SIGNIFIES A CREDIT AMOUNT

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: May 19, 2008
ACCRUED PENALTY:	0.00	AS OF: May 19, 2008

ACCOUNT BALANCE
PLUS ACCRUALS:

0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05	FILING STATUS:	MARRIED FILING JOINT
ADJUSTED GROSS INCOME:	77,536.00		
TAXABLE INCOME:	31,979.00		
TAX PER RETURN:	3,321.00		
SE TAXABLE INCOME TAXPAYER:	0.00		
SE TAXABLE INCOME SPOUSE:	0.00		
TOTAL SELF EMPLOYMENT TAX:	0.00		

RETURN DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 15, 2002
PROCESSING DATE	May 27, 2002

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	RETURN FILED AND TAX ASSESSED 89221-015-67910-2	20072008	05-27-2008	43,520.00
807	WITHHOLDING CREDIT		04-15-2008	-54,154.00
840	REFUND		05-27-2008	5030.00
540	ASSESSMENT STATUTE EXPIRATION DATE EXTEND TO 09-10 2008		11-07 2008	50.00
300	ADDITIONAL TAX ASSESSED BY EXAMINATION 19747-511-20070-4	20041708	05-10-2008	22,520.00
536	INTEREST ASSESSED	20041708	05-10-2008	2270.91
700	OVERPAID CREDIT APPLIED 1040 200212		06-15-2008	-2460.00
971	INTENT TO LEVY COLLECTION DEF PROCESS NOTICE LEVY NOTICE ISSUED		08-08-2008	50.00
972	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED		08-08-2008	50.00
706	OVERPAID CREDIT APPLIED 1040 200512		04-15-2006	-53,014.00
178	FAILURE TO PAY TAX PENALTY	20061808	05-15 2006	5432.50
190	INTEREST ASSESSED	20061808	05-15-2006	5245.49
960	RECEIVED PEN/TTA		07-17-2007	50.00
977	AMENDED RETURN FILED 89277-600-01602 7		07-06-2007	50.00
977	AMENDED RETURN FILED 89277-612-00492-7		07-06-2007	50.00
290	CLAIM DISALLOWED 89254-518-98313-7		08-27-2007	50.00
291	ERROR TAX ABATED		02-25-2008	82,445.00
277	FAILURE TO PAY TAX PENALTY ABATED 89254-406-05753-8		02-25-2008	-5432.50
187	INTEREST ABATED		07-25-2008	-6517.53
845	REFUND		02 25 2008	53,992.97
770	INTEREST DUE TAXPAYER		02-25-2008	-5597.78

This Product Contains Sensitive Taxpayer Data

ALLOWED CLAIM



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 07-07-2008

Response Date: 07-07-2008

IRS Employee Number: 984588

Tracking Number: 1

TAX PERIOD: Dec. 31, 2008

Account Transcript

FORM NUMBER: 1040E

TAXPAYER IDENTIFICATION NUMBER:

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

<<<<POWER OF ATTORNEY/EMT INFORMATION AUTHORIZATION (POL/TEA) ON FILE>>>>
--- ANY MINUS SIGN SHOWN BELOW SIGNIFY AS A CREDIT AMOUNT

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Jan. 07, 2008
ACCRUED PENALTY:	0.00	AS OF: Jan. 07, 2008

ACCOUNT BALANCE
PLUS ACCRUALS: 0.00

-- INFORMATION FROM THE RETURN OR AS ADJUSTED --

EXEMPTIONS:	05	FILING STATUS:	Married Filing Joint
ADJUSTED			
GROSS INCOME:	58,134.00		
TAXABLE INCOME:	26,906.00		
TAX PER RETURN:	0.00		
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) Aug. 19, 2005
PROCESSING DATE Sep. 05, 2005

https://eup.irs.gov/PORTAL-PROD/psc/CRM/EMPLOYEE/CRM/c/TDS_MENU_IRS.... 7/7/2008

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	SUBSTITUTE FOR RETURN 29210-888-00000-8		09-05-2005	\$0.00
976	AMENDED RETURN FILED 89221-104-41149-6		04-12-2006	\$0.00
270	FAILURE TO PAY TAX PENALTY	20062808	07-24-2006	\$356.39
173	ESTIMATED TAX PENALTY	20062808	07-24-2006	\$77.57
163	LATE FILING PENALTY	20062808	07-24-2006	\$697.28
806	WITHHOLDING CREDIT		04-15-2004	-\$1,217.00
300	ADDITIONAL TAX ASSESSED BY EXAMINATION 49247-586-00259-6	20062508	07-24-2006	\$4,316.00
336	INTEREST ASSESSED	20062808	07-24-2006	\$540.11
977	AMENDED RETURN FILED 89277-600-67860-6		05-01-2006	\$0.00
960	RECEIVED POL/TIA		11-15-2006	\$0.00
977	AMENDED RETURN FILED 89277-608-01971-7		07-06-2007	\$0.00
977	AMENDED RETURN FILED 89277-612-00154-7		07-06-2007	\$0.00
271	FAILURE TO PAY TAX PENALTY ABATED		11-12-2007	-\$356.39
171	ESTIMATED TAX PENALTY ABATED		07-24-2006	-\$77.57
161	LATE FILING PENALTY ABATED		07-24-2006	-\$697.28
806	WITHHOLDING CREDIT		04-15-2004	-\$1,623.00
291	PRIOR TAX ABATED 19254-690-18657-7		11-12-2007	-\$4,227.00
197	INTEREST ABATED		11-12-2007	-\$540.11
826	OVERPAYMENT CREDIT TRANSFERRED 104D 200412		04-15-2004	\$2,751.00

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 07-07-2008

Response Date: 07-07-2008

IRS Employee Number: 98GDB

Tracking Number:

TAX PERIOD: Dec. 31, 2004

FORM NUMBER: 1040A

TAXPAYER IDENTIFICATION NUMBER:

SPOUSE TAXPAYER IDENTIFICATION NUMBER:

<<<<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: May 19, 2008
ACCRUED PENALTY:	0.00	AS OF: May 19, 2008

ACCOUNT BALANCE PLUS ACCRUALS:	0.00
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** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	04	FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	31,864.00		
TAXABLE INCOME:	0.00		
TAX PER RETURN:	0.00		
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)	Nov. 18, 2005
PROCESSING DATE	Dec. 05, 2005

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	SUBSTITUTE FOR RETURN 29210-886-00000-5		12-05-2005	\$0.00
460	EXTENSION OF TIME TO FILE EXT. DATE 08-15-2005		04-15-2005	\$0.00
576	AMENDED RETURN FILED 89221-104-41026-6		04-12-2006	\$0.00
290	ADDITIONAL TAX ASSESSED 49254-587-05911-6	20062808	07-24-2006	\$0.00
170	ESTIMATED TAX PENALTY	20063008	08-07-2006	\$172.25
163	LATE FILING PENALTY	20063008	08-07-2006	\$1,379.93
806	WITHHOLDING CREDIT		04-15-2005	-\$1,798.00
300	ADDITIONAL TAX ASSESSED BY EXAMINATION 49247-601-00796-6	20063008	08-07-2006	\$7,931.00
977	AMENDED RETURN FILED 89277-600-67862-5		05-01-2006	\$0.00
336	INTEREST ASSESSED	20063008	08-07-2006	\$663.58
276	FAILURE TO PAY TAX PENALTY	20063008	08-07-2006	\$490.64
960	RECEIVED POA/TIA		11-15-2006	\$0.00
971	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED		12-02-2006	\$0.00
977	AMENDED RETURN FILED 89277-607-00177-7		07-10-2007	\$0.00
977	AMENDED RETURN FILED 89277-629-03697-7		08-15-2007	\$0.00
706	OVERPAID CREDIT APPLIED 1040 200312		04-15-2004	-\$2,751.00
177	ESTIMATED TAX PENALTY ABATED		11-12-2007	-\$172.25
560	ASSESSMENT STATUTE EXPIRATION DATE EXTEND TO 07-18-2010		12-20-2007	\$0.00
161	LATE FILING PENALTY ABATED		08-07-2006	-\$1,379.93
766	REFUNDABLE CREDIT		04-15-2005	-\$2,000.00
291	PRIOR TAX ABATED 19254-754-18358-7		02-04-2008	-\$7,931.00
277	FAILURE TO PAY TAX PENALTY ABATED		02-04-2008	-\$490.64
197	INTEREST ABATED		02-04-2008	-\$663.58
846	REFUND		02-04-2008	\$6,820.27
776	INTEREST DUE TAXPAYER		02-04-2008	-\$271.27