



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
290 North D. Street
San Bernardino, CA 92401

Date:
02/29/2024

Person to contact:

Name: J. [REDACTED]

Employee ID number: [REDACTED]

Telephone: (909) [REDACTED]

Fax: (888) [REDACTED]

Taxpayer ID number:

xxx-xx-[REDACTED]

[REDACTED]
[REDACTED]
Victorville, CA [REDACTED]

Dear [REDACTED]

NOTICE OF APPOINTMENT

We Assigned your Tax Matter to a Field Revenue Officer for Investigation

Why you're receiving this letter

We need to discuss your unfiled tax returns or an amount you may owe. I've scheduled the following meeting:

Date: 03/26/2024

Time: 09:00 AM (Allow two to three hours for your appointment)

Place: Over the phone

Contact me at the number shown above to confirm your appointment within 10 days from the date of this letter. If you do not confirm your appointment, it will not be canceled and I may need to contact third parties.

Someone May Represent You

You may have someone represent you during any part of this investigation. If you want someone to represent you, please provide a completed Form 2848, Power of Attorney and Declaration of Representative, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, by visiting [IRS.gov](https://www.irs.gov), or calling 800-TAX-FORM (800-829-3676). If you decide to get representation after the interview has started, in most cases, we will reschedule our interview until you can secure representation.

If you fax your information, use either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Have the following ready for your meeting:

- A signed copy of the returns if you filed the returns listed.
- Completed and signed copy of the returns if you didn't file the returns listed.
- Income statements (W-2s, 1099s, etc.) or payroll information (quarterly wages, income tax withheld, social security tax withheld, etc.) as applicable, if you can't complete the unfiled returns.
- The reason and the date you were no longer liable if you feel you weren't required to file the returns listed.

Have the following ready for your meeting:

- A. If you paid the full amount you owe, proof of payment (i.e., a copy of both sides of your canceled check or confirmation number for electronic payment).
- B. If you didn't pay the full amount you owe, you'll be asked for full payment or to pay as much as you're able.
- C. If you're unable to pay the full amount you owe, you must provide proof of income, expenses, assets, and liabilities. These items will help us determine your ability to pay and 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 is listed on Form 9297, Summary of Taxpayer Contact, with this information we'll complete a financial statement together.

We'll be discussing your filing and payments for the following tax periods

Form number	Tax period	Delinquent return indicator	Amount you owe
1040	2014		\$6,595.95
1040	2015		\$13,561.48
1040	2016		\$23,344.26
1040	2017		\$20,434.81
1040	2018		\$5,254.98
1040	2020		\$11,992.97
1040	2022	X	
1040	2023	X	

If you're unable to provide copies of filed returns and/or full pay your outstanding liabilities prior to or during the scheduled meeting, please bring with you the requested information listed on the attached Form 9297, Summary of Taxpayer Contact, to assist in determining the appropriate resolution of your case.

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

Failure to provide the 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:

- Issuance of a summons to provide information or issuance of summonses to third parties.
- Reversal of Pending Installment Agreement and/or Recommendation to Reject/Terminate Installment Agreement.
- Issuance of a levy.
- Seizure of assets.

- Referral to U.S. Department of Justice to commence litigation.
- Examination Referral or substitute return preparation and assessment.
- Filing a Notice of Federal Tax Lien at any time for any unpaid federal tax liabilities.
- Denial or Revocation of United States Passport (IRC Section 7345).
- Third Party Contact / Issuance of Notice of Intent to Contact Third Parties.

What to expect at your appointment

Generally, the appointment is scheduled to last approximately two hours. During the interview, the information provided will be reviewed. It's important that you bring all the items requested. The goal is to come to a compliance resolution at this meeting.

What will happen if you don't respond

If you don't respond to this letter, keep your appointment, or provide all the information requested, the law allows enforcement action to be taken to collect balances and secure delinquent returns based on the information available. Therefore, it's to your advantage to keep your appointment and provide the requested documents if you're unable to file the appropriate tax returns and fully pay the tax liabilities prior to the appointment.

All items need to be received during our scheduled meeting. Your federal tax and estimated tax deposit requirements will be monitored until a case resolution is reached. Timely receipt of the requested documents or information will help reach a case resolution.

What to do next

Contact me at the number shown above to discuss the upcoming appointment. The purpose of this contact isn't to discuss resolution but to confirm the appointment and to answer any questions you're uncertain about. Failure to contact me doesn't cancel the appointment or negate the requirement to provide the information listed in this letter.

The following publications will be discussed at your appointment:

- Publication 1, Your Rights as a Taxpayer
- Publication 594, The IRS Collection Process
- Publication 1660, Collection Appeal Rights

If you don't have a representative but wish to appoint one, please fax or mail a completed Form 2848, Power of Attorney and Declaration of Representative, as soon as possible. Pursuant to Internal Revenue Code Section 6103 and Form 2848, a copy of this notice will be provided to you and an appointed representative as appropriate.

Sincerely,



Digitally signed by [redacted] S.
Date: 2024.01.23 13:09:59
-08'00'

J. [redacted]
Revenue Officer

Enclosures:
Publication 1
Publication 594
Publication 1660

Form 9297

Form **9297**
(March 2021)

Department of the Treasury - Internal Revenue Service

Summary of Taxpayer Contact

Taxpayer's name
[REDACTED]

Taxpayer's ID
[REDACTED]

Representative name

To determine the appropriate resolution of your case we need to verify your ability to pay the amount owed and remain compliant with all applicable filing and payment requirements.

Instructions: Please provide copies of the items checked and/or listed below by the date required.

Information/Documents Required	Date Required	Information/Documents Required	Date Required
<input type="checkbox"/> Verification of estimated tax payment Tax year(s) _____ Amount _____		<input type="checkbox"/> Verification of federal tax deposits Period(s) _____ Amount _____	
<input checked="" type="checkbox"/> Wage Statements From 08/28/2023 _____ To 02/28/2024 _____	03/26/2024	<input checked="" type="checkbox"/> Delinquent income tax returns <input checked="" type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 1065 Tax year(s) <u>2022, 2023</u>	03/26/2024
<input checked="" type="checkbox"/> Bank statements (all accounts) <input type="checkbox"/> Cancelled checks	03/26/2024	<input type="checkbox"/> Delinquent employment tax returns <input type="checkbox"/> 941 <input type="checkbox"/> 940 <input type="checkbox"/> Other Tax year(s)/periods _____	
<input checked="" type="checkbox"/> Personal From 09/01/2023 To 03/01/2024____ <input type="checkbox"/> Business From _____ To _____			
<input checked="" type="checkbox"/> List of all real property owned, business and individually, with payoff documentation.	03/26/2024	<input type="checkbox"/> The most recent Balance Sheet and Profit and Loss Statement	
<input checked="" type="checkbox"/> List of vehicles with lienholder documentation and payoff	03/26/2024	<input type="checkbox"/> List of machinery, inventory & copies of documents showing any encumbrances	
<input checked="" type="checkbox"/> Documents verifying monthly expenses or liabilities with proof of payments	03/26/2024	<input type="checkbox"/> List of accounts receivable or major clients. Include an age analysis of each account	
<input checked="" type="checkbox"/> Statements for all investment accounts you own or have an interest in (e.g., stocks, bonds, mutual funds, retirement accounts, life insurance policies, etc.)	03/26/2024	<input checked="" type="checkbox"/> Funding Sources (line of credit, factoring agreement, etc.). Provide statements to verify the dates funds were drawn from these sources. (Line of Credit).	03/26/2024
<input checked="" type="checkbox"/> List all virtual currency you own or in which you have a financial interest (e.g., Bitcoin, Ethereum, Litecoin, Ripple, etc.). Attach a statement with each currency's public key and who has access to the private key	03/26/2024	<input type="checkbox"/> Safe deposit box and location <input type="checkbox"/> List of officers/directors/major shareholders and names of anyone listed on the Corporation's bank signature card(s)	
Additional Information/Documents Required			Date Required
1040:			03/26/2024
Tax periods: 2014,2015,2016,2017,2018,2020			
Total amount (up to our appointment date 03/26): \$81,184.45			

You may reach me using the telephone number, fax number, or mailing address below.

Notification of consequences of failure to meet the above deadlines: Failure to meet the above deadlines by the specified date(s) may require the IRS to take certain actions, such as issuing a Notice of Levy, issuing a summons, or other actions as specified below. **If you fail to provide the requested supporting documents listed above, the IRS will levy, file liens and file your delinquent returns on your behalf. Notice of Federal Tax Lien will be filed and Final Demand will be issued.**

Revenue officer J. S. [REDACTED]	Employee ID number [REDACTED]	Telephone number (909) [REDACTED]	Fax number (888) [REDACTED]
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Office address
290 N. D STREET

SAN BERNARDINO, CA 92401-1734

Date
02/29/2024