

March 14, 2020

Owner Michael
Street
City, State, Zip

Re: Client Retention Agreement

Dear Mr. Michael:

We are pleased you have requested that Green & Sklarz LLC (“G&S” or “Firm”) provide you with representation as set forth below. We would appreciate receiving written acknowledgement of this agreement for our files. The Bar recommends that there be a written fee agreement between attorneys and their clients. Additionally, we feel that it is in the best interest of our clients that they be fully informed of our billing practices. The purpose of this letter, therefore, is to set forth the scope of our engagement as legal counsel to you, to set forth the financial arrangements regarding our engagement and to verify our agreement of the foregoing:

1. Scope of Engagement

Subject to the terms and conditions herein, including without limitation advance payment of the retainer and a signed copy of this agreement G&S will perform those legal services which you requested and, more specifically, to represent you before the Internal Revenue Service in regards to the payroll tax issue with your company (the “Engagement”).

2. Fee for Representation

Our billing practice is to charge for our services based on the hourly rate of the attorney involved. We bill in increments of no less than 1/10 of one hour. Please note, we bill for all services our office provides, including but not limited to: correspondence, telephone calls, document preparation, legal research, electronic legal research, inter-office conference, depositions, trials, meetings, etc. We use the amount of time devoted to a matter by a particular attorney at that attorney's hourly rate. These hourly rates are based upon experience, expertise and standing. In addition, we try to use associate, paralegal, legal assistant and/or secretarial support on projects whenever possible. All hourly rates are reviewed from time to time and may be adjusted and/or increased without notice. It is likely that all of these hourly rates will be increased annually usually commencing at the beginning of each calendar year and you hereby consent to such increase. My hourly rate is \$475/hour. Our firm’s rates for staff range from \$75 - \$275/hour, and for partners from \$350 - \$550/hour.

The detail and the monthly statement will inform you not only of the fees and disbursements incurred but also of the nature and progress of the work performed. These statements are due and payable upon receipt, but in any event, no later than thirty days thereafter.

{00160416.1 }

We reserve the right to charge interest at an appropriate rate (currently 1% per month) calculated monthly starting forty-five days after issuance of the statement and continuing until fully paid. You will be sent monthly billing statements as to work performed. We generally bill clients on either the 1st or 15th of the month. If you have a preference as to when you receive a bill, please let me know.

We do our best to see that our clients are satisfied not only with our services but also with the reasonableness of the fees and disbursements charged for these services. Therefore, if you have any questions about or objection to a statement or the basis for our fees to you, you should raise it promptly and not more than thirty (30) days after you receive a bill for discussion. If you object only to a portion of the statement, we ask you pay the remainder, which will not constitute a waiver of your objections.

3. Disbursements

The performance of legal services involves costs and expenses, some of which must be paid to third parties. These expenses include, but are not limited to, filing fees, court reporters, deposition fees, travel costs, copying costs, telecopier costs, messenger services, long distance telephone charges, computerized research expenses and expenses of experts whom we deem appropriate to assist in our representation of you. We do not charge for internal copying costs, but if a production job is large and must be sent out we will charge you the actual expense. We expect that you will either pay directly or reimburse us for such costs. If such costs may be calculated beforehand and appear to be substantial, we may ask you to advance us those sums before we expend them or to reimburse the vendor directly.

4. Retainer

We will require an initial retainer of \$5,000.00 prior to commencement of work on Your behalf, the amount to be determined at that time depending upon the scope of the work you require. Should the Engagement require work beyond the anticipated scope, we may require an additional retainer be paid. If the retainer is exhausted and you receive a bill, please pay the amount due. At the conclusion of the Firm's representation of You, any remaining positive retainer balance will be returned to You. You also agree that the retainer payment may be deposited in the Firm's general operating account and comingled with other funds.

Please note, we have tried to keep the retainer amount as low as possible, however, given the nature and complexity of the Engagement, it is possible that the retainer amount may be exceeded.

5. Withdrawal from Representation

The attorney client relationship is one of mutual trust and confidence. If you, for whatever reason, wish us to cease representing you, you may request that we do so. If we feel we no longer wish to represent you, we will request that the court (if an appearance has been filed) to permit us to terminate our representation of you. We will only do so in the following circumstances: (a) a lack

of cooperation by you in promptly submitting necessary requested information; (b) your knowingly providing us, your adversaries or the court with false information; (c) your disregard of advice about matters of critical importance to your case; (d) your failure to promptly pay legal fees; or (e) for any other reason provided advance notice is provided.

Upon such termination, however, you would remain liable for any unpaid fees and costs. We also shall be authorized to reveal this agreement and any other necessary documents to any court or agency if the same should prove necessary to effect withdrawal or collection of our fees.

It is the policy of this firm to make every effort to have our clients feel that they are treated on a fair basis. We welcome an honest discussion of our fees and our services and encourage our clients to inquire about any matter relating to our fee arrangement or monthly statements that are in anyway unclear or appear unsatisfactory. If you have any questions, please do not hesitate to call us.

6. Future Services

This agreement will also apply to services rendered for such future matters that we agree will be handled by the Firm. If, however, such services, are substantially different from those to which this agreement applies (for instance, an appearance on your behalf in court), either party may request that a new agreement be executed, or that this agreement be reacknowledged.

If this letter correctly sets forth your understanding of the scope of the services to be rendered to the company by the Firm, and if the terms of the engagement are satisfactory, please execute the enclosed copy of this letter and return it us. If the scope of the services described is incorrect or if the terms of the engagement set forth in this letter are not satisfactory to you, please let us know in writing so that we can discuss either aspect.

By executing this agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned attorneys have made no guarantees as to the disposition of any phase of this matter. All representations and expression relative to the outcome of this matter, are only expressions of the said attorney's opinions and do not constitute guarantees. We look forward to continuing to work with you and thank you once again for the opportunity to serve.

Very truly yours,

Eric L. Green

READ, AGREED AND CONSENTED TO:

Owner Michael

Date

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only

Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Owner Michael Street Address, City, State, Zip	Taxpayer identification number(s) <div style="text-align: center; color: blue;">XXX-XX-XXXX</div>		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Daytime telephone number <div style="text-align: center; color: blue;">(203) 111-XXXX</div></td> <td style="width: 50%;">Plan number (if applicable)</td> </tr> </table>	Daytime telephone number <div style="text-align: center; color: blue;">(203) 111-XXXX</div>	Plan number (if applicable)
Daytime telephone number <div style="text-align: center; color: blue;">(203) 111-XXXX</div>	Plan number (if applicable)		

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address <div style="color: blue;">Representative Reps Address</div>	CAF No. XXXX-XXXXXR PTIN P00000000 Telephone No. (203) XXX-XXXX Fax No. (203) XXX-XXXX
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income Tax	1040	12/31/2000 - 12/31/2021
Civil Penalties	IRC 6672	3/31/2000 - 12/31/2021

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	Title (if applicable)
Taxpayer's Name		
Print name	Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only

Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Owner Michael's Company Street Address, City, State, Zip	Taxpayer identification number(s) <p style="text-align: center; color: blue;">XX-XXXXXXX</p>		
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Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
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to represent the taxpayer before the Internal Revenue Service and perform the following acts:

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Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income Tax	1040	12/31/2000 - 12/31/2021
Employment Tax	941	3/31/2000 - 12/31/2021
Employment Tax	940	12/31/2000 - 12/31/2021

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Other acts authorized: _____

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 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

	Owner	
Signature	Date	Title (if applicable)
Taxpayer's Name		
Print name	Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Internal Revenue Service

Department of the Treasury

Date: March 12, 2020

Number of this Letter: 1153

Person to Contact: Revenue Officer Name

Employee Number: 10000789

IRS Contact Address: 150 Court Street, New Haven, CT

IRS Telephone Number: 203-XXX-XXXX

Employer Identification Number: 06-XXXXXXX

Business Name and Address: Michael's Company

Dear Owner Michael

Our efforts to collect the federal employment or excise taxes due from the business named above have not resulted in full payment of the liability. We therefore propose to assess a penalty against you as a person required to collect, account for, and pay over withhold taxes for the above business.

Under the provisions of Internal Revenue Code section 6672, individuals who were required to collect, account for, and pay over these taxes for the business may be personally liable for a penalty if the business doesn't pay the taxes. These taxes, described in the enclosed Form 2751, consist of employment taxes you withheld (or should have withheld) from the employees' wages (and didn't pay) or excise taxes you collected (or should have collected) from patrons (and didn't pay), and are commonly referred to as "trust fund taxes."

The penalty we propose to assess against you is a personal liability called the Trust Fund Recovery Penalty. It is equal to the unpaid trust fund taxes which the business still owes the government. If you agree with this penalty for each tax period shown, please sign Part 1 of the enclosed Form 2751 and return it to us in the enclosed envelope.

If you don't agree, have additional information to support your case, and wish to try to resolve the matter informally, contact the person named at the top of this letter within ten days from the date of this letter.

You also have the right to appeal or protest this action. To preserve your appeal rights you need to mail us your written appeal within 60 days from the date of this letter (75 days if this letter is addressed to you outside the United States). The instructions below explain how to make the request.

APPEALS

You may appeal your case to the local Appeals Office. Send your written appeal to the attention of the Person to Contact at the address shown at the top of this letter. The dollar amount of the proposed liability for each specific tax period you are protesting affects the form your appeal should take.

For each period you are protesting, if the proposed penalty amount is:

You should:

\$25,000 or less

Send a letter listing the issues you disagree with and explain why you disagree. (Small Case Request).

More than \$25,000

Submit a formal Written Protest.

One protest will suffice for all the periods listed on the enclosed Form 2751, however if any one of those periods is more than \$25,000, a formal protest must be filed. Include any additional information that you want the Settlement Officer/Appeals Officer to consider. You may still appeal without additional information, but including it at this stage will help us to process your request promptly.

A SMALL CASE REQUEST should include:

1. A copy of this letter, or your name, address, social security number, and any information that will help us locate your file;
2. A statement that you want an Appeal's conference;
3. A list of the issues you disagree with and an explanation of why you disagree. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and or/ any computation errors that you believe we made.

Please submit two copies of your Small Case Request.

A formal **WRITTEN PROTEST** **should** include the items below. Pay particular attention to item 6 and the note that follows it.

1. Your name, address, and social security number;
2. A statement that you want a conference;
3. A copy of this letter, or the date and number of this letter;
4. The tax periods involved (see Form 2751);
5. A list of the findings you disagree with;
6. A statement of fact, signed under penalties of perjury, that explains why you disagree and why you believe you shouldn't be charged with the penalty. Include specific dates, names, amounts, and locations which support your position. Usually, penalty cases like this one involve issues of responsibility and willfulness. Willfulness means that an action was intentional, deliberate or voluntary and not an accident or mistake. Therefore, your statement should include a clear explanation of your duties and responsibilities; and specifically, your duty and authority to collect, account for, and pay the trust fund taxes. Should you disagree with how we calculated the penalty, your statement should identify the dates and amounts of payments that you believe we didn't consider and/or any computation errors you believe we made;

NOTE:

To declare that the statement in item 6 is true under penalties of perjury, you must add the following to your statement and sign it:

"Under penalties of perjury, I declare that I have examined the facts presented in this statement and any accompanying information, and, to the best of my knowledge and belief, they are true, correct, and complete."

7. If you rely on a law or other authority to support your arguments, explain what it is and how it applies.

REPRESENTATION

You may represent yourself at your conference or have someone who is qualified to practice before the Internal Revenue Service represent you. This may be your attorney, a certified public accountant, or another individual enrolled to practice before the IRS. If your representative attends a conference without you, he or she must file a power of attorney or tax information authorization before receiving or inspecting confidential tax information. Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, may be used for this purpose. Both forms are available from any IRS office. A properly written power of attorney or authorization is acceptable.

If your representative prepares and signs the protest for you, he or she must substitute a declaration stating:

1. That he or she submitted the protest and accompanying documents, and
2. Whether he or she knows personally that the facts stated in the protest and accompanying documents are true and correct.

CLAIMS FOR REFUND AND CONSIDERATION BY THE COURTS

CONSIDERATION BY THE COURTS

If you and the IRS still disagree after your conference, we will send you a bill. However, by following the procedures outlined below, you may take your case to the United States Court of Federal Claims or to your United States District Court. These courts have no connection with the IRS.

Before you can file a claim with these courts, you must pay a portion of the tax liability and file a claim for refund with the IRS, as described below.

SPECIAL BOND TO DELAY IRS COLLECTION ACTIONS FOR ANY PERIOD AS SOON AS A CLAIM FOR REFUND IS FILED

To request a delay in collection of the penalty by the IRS for any period as soon as you file a claim for refund for that period, you must do the following within 30 days of the date of the official notice of assessment and demand (the first bill) for that period:

1. Pay the tax for one employee for each period (quarter) of liability that you wish to contest, if we've based the amount of the penalty on unpaid employment taxes; or pay the tax for one transaction for each period that you wish to contest, if we've based the amount of the penalty on unpaid excise tax.
2. File a claim for a refund of the amount(s) you paid using Form(s) 843, Claim for Refund and Request for Abatement.
3. Post a bond with the IRS for one and one half times the amount of the penalty that is left after you have made the payment in Item 1.

If the IRS denies your claim when you have posted this bond, you then have 30 days to file suit in your United States District Court or the United States Court of Federal Claims before the IRS may apply the bond to your trust fund recovery penalty and the interest accruing on this debt.

CLAIM FOR REFUND WITH NO SPECIAL BOND

If you do not file a special bond with a prompt claim for refund, as described above, you may still file a claim for refund following above action items 1 and 2, except these action items do not have to be taken in the first 30 days after the date of the official notice of assessment and demand for the period.

If IRS has not acted on your claim within 6 months from the date you filed it, you can file a suit for refund. You can also file a suit for refund within 2 years after IRS has disallowed your claim.

You should be aware that if IRS finds that the collection of this penalty is in jeopardy, we may take immediate action to collect it without regard to the 60-day period for submitting a protest mentioned above.

For further information about filing a suit you may contact the Clerk of your District Court or the Clerk of the United States Court of Federal Claims, 717 Madison Place, NW, Washington, D.C. 20005.

If we do not hear from you within 60 days from the date of this letter (or 75 days if this letter is addressed to you outside the United States), we will assess the penalty and begin collection action.

Sincerely yours,

Revenue Officer

Enclosures:
Form 2751
Publication 1
Envelope

Form **2751**
(Rev. 7-2002)

Proposed Assessment of Trust Fund Recovery Penalty
(Sec. 6672, Internal Revenue Code, or corresponding provisions of prior internal revenue laws)

Report of Business Taxpayer's Unpaid Tax Liability

Name and address of business

MICHAEL'S COMPANY
STREET ADDRESS CITY,
STATE, ZIP

Tax Return Form Number	Tax Period Ended	Date Return Filed	Date Tax Assessed	Identifying Number	Amount Outstanding	Penalty
941	12/31/2018	11/20/2019	11/20/2019	06-xxxxxxx	\$71,928.62	\$45,939.84
941	03/31/2019	11/20/2019	11/20/2019	06-xxxxxxx	\$86,143.81	\$54,929.60
941	06/30/2019	11/20/2019	11/20/2019	06-xxxxxxx	\$72,568.00	\$44,929.60
941	09/31/2019	11/20/2019	11/20/2019	06-xxxxxxx	\$86,680.57	\$54,880.96
Totals:					\$317,321	\$200,680

Agreement to Assessment and Collection of Trust Fund Recovery Penalty

Name, address, and social security number of person responsible

Owner Michael
xxx-xx-1111
Street Address
City, State Zip

I consent to the assessment and collection of the penalty shown for each period, which is equal either to the amount of federal employment taxes withheld from employees' wages or to the amount of federal excise taxes collected from patrons or members, and which was not paid over to the Government by the business named above. I waive the 60 day restriction on notice and demand set forth in Internal Revenue Code Section 6672(b).

Signature of person responsible

Date

Collection Information Statement for Businesses

Note: Complete all entry spaces with the current data available or "N/A" (not applicable). Failure to complete all entry spaces may result in rejection of your request or significant delay in account resolution. Include attachments if additional space is needed to respond completely to any question.

Section 1: Business Information

1a Business Name <u>Michael's Company</u>	2a Employer Identification No. (EIN) <u>xx-xxxxxxx</u>
1b Business Street Address <u>Street, City, State and Zip</u> Mailing Address <u>Same</u> City _____ State _____ ZIP _____	2b Type of entity (Check appropriate box below) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/> Limited Liability Company (LLC) classified as a corporation <input checked="" type="checkbox"/> Other LLC - Include number of members <u>1</u>
1c County <u>List the County</u>	2c Date Incorporated/Established <u>1/1/2008</u> mmddyyyy
1d Business Telephone (<u>203</u>) <u>xxx-xxxx</u>	3a Number of Employees <u>0</u>
1e Type of Business <u>Construction</u>	3b Monthly Gross Payroll <u>0</u>
1f Business Website (web address) <u>n/a</u>	3c Frequency of Tax Deposits <u>0</u>
4 Does the business engage in e-Commerce (Internet sales) If yes, complete 5a and 5b.	3d Is the business enrolled in Electronic Federal Tax Payment System (EFTPS) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

PAYMENT PROCESSOR (e.g., PayPal, Authorize.net, Google Checkout, etc.) Include virtual currency wallet, exchange or digital currency exchange.

Name and Address (Street, City, State, ZIP code) <u>Was Merchant Services but closed 9/30/2019</u>	Payment Processor Account Number <u>Was XXXXXXXXXXXX</u>
5a	
5b	

CREDIT CARDS ACCEPTED BY THE BUSINESS

Type of Credit Card (e.g., Visa, Mastercard, etc.)	Merchant Account Number	Issuing Bank Name and Address (Street, City, State, ZIP code)
<u>n/a</u>		
6a		Phone
6b		Phone
6c		Phone

Section 2: Business Personnel and Contacts

PARTNERS, OFFICERS, LLC MEMBERS, MAJOR SHAREHOLDERS (Foreign and Domestic), ETC.

7a Full Name <u>Owner Michael</u> Title <u>Member</u> Home Address <u>Street</u> City <u>City</u> State <u>State</u> ZIP <u>Zip</u> Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No	Taxpayer Identification Number <u>xxx-xx-xxxx</u> Home Telephone (<u>203</u>) <u>xxx-xxxx</u> Work/Cell Phone (<u>203</u>) <u>xxx-xxxx</u> Ownership Percentage & Shares or Interest <u>100</u> Annual Salary/Draw <u>\$60,000</u>
7b Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No	Taxpayer Identification Number _____ Home Telephone () _____ Work/Cell Phone () _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____
7c Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No	Taxpayer Identification Number _____ Home Telephone () _____ Work/Cell Phone () _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____
7d Full Name _____ Title _____ Home Address _____ City _____ State _____ ZIP _____ Responsible for Depositing Payroll Taxes <input type="checkbox"/> Yes <input type="checkbox"/> No	Taxpayer Identification Number _____ Home Telephone () _____ Work/Cell Phone () _____ Ownership Percentage & Shares or Interest _____ Annual Salary/Draw _____

Section 3: Other Financial Information (Attach copies of all applicable documents)

8 Does the business use a Payroll Service Provider or Reporting Agent (If yes, answer the following) Yes No

Name and Address (Street, City, State, ZIP code) closed 9/30/19	Effective dates (mmddyyyy)
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9 Is the business a party to a lawsuit (If yes, answer the following) Yes No

<input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Location of Filing	Represented by	Docket/Case No.
Amount of Suit \$	Possible Completion Date (mmddyyyy)	Subject of Suit	

10 Has the business ever filed bankruptcy (If yes, answer the following) Yes No

Date Filed (mmddyyyy)	Date Dismissed (mmddyyyy)	Date Discharged (mmddyyyy)	Petition No.	District of Filing
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11 Do any related parties (e.g., officers, partners, employees) have outstanding amounts owed to the business (If yes, answer the following) Yes No

Name and Address (Street, City, State, ZIP code)	Date of Loan	Current Balance As of mmddyyyy	Payment Date	Payment Amount \$
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12 Have any assets been transferred, in the last 10 years, from this business for less than full value (If yes, answer the following) Yes No

List Asset	Value at Time of Transfer \$	Date Transferred (mmddyyyy)	To Whom or Where Transferred
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13 Does this business have other business affiliations (e.g., subsidiary or parent companies) (If yes, answer the following) Yes No

Related Business Name and Address (Street, City, State, ZIP code)	Related Business EIN:
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14 Any increase/decrease in income anticipated (If yes, answer the following) Yes No

Explain (Use attachment if needed) Operations ceased 9/30/19 - no longer aby income	How much will it increase/decrease \$	When will it increase/decrease Totally 10/1/19
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15 Is the business a Federal Government Contractor (Include Federal Government contracts in #18, Accounts/Notes Receivable) Yes No

Section 4: Business Asset and Liability Information (Foreign and Domestic)

16a CASH ON HAND Include cash that is not in the bank **Total Cash on Hand** \$ **0**

Contents

16b Is there a safe on the business premises Yes No
BUSINESS BANK ACCOUNTS Include online and mobile accounts (e.g., PayPal), money market accounts, savings accounts, checking accounts and stored value cards (e.g., payroll cards, government benefit cards, etc.)
 List safe deposit boxes including location, box number and value of contents. Attach list of contents.

Type of Account	Full Name and Address (Street, City, State, ZIP code) of Bank, Savings & Loan, Credit Union or Financial Institution	Account Number	Account Balance As of mmddyyyy
17a Checking	Closed 10/1/19 - see attached statement		0
17b			\$
17c			\$
17d Total Cash in Banks (Add lines 17a through 17c and amounts from any attachments)			\$ 0

ACCOUNTS/NOTES RECEIVABLE Include e-payment accounts receivable and factoring companies, and any bartering or online auction accounts. (List all contracts separately including contracts awarded, but not started). **Include Federal, state and local government grants and contracts.**

Name & Address (Street, City, State, ZIP code)	Status (e.g., age, factored, other)	Date Due (mmddyyyy)	Invoice Number or Government Grant or Contract Number	Amount Due
18a None				
Contact Name Phone				\$
18b				
Contact Name Phone				\$
18c				
Contact Name Phone				\$
18d				
Contact Name Phone				\$
18e				
Contact Name Phone				\$
18f Outstanding Balance (Add lines 18a through 18e and amounts from any attachments)				\$ 0

INVESTMENTS List all investment assets below. Include stocks, bonds, mutual funds, stock options, certificates of deposit, commodities (e.g., gold, silver, copper, etc.) and virtual currency (e.g., Bitcoin, Ripple and Litecoin).

Name of Company & Address (Street, City, State, ZIP code)	Used as collateral on loan	Current Value	Loan Balance	Equity Value Minus Loan
19a None	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Phone		\$	\$	\$
19b	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Phone		\$	\$	\$
19c Total Investments (Add lines 19a, 19b, and amounts from any attachments)				\$ 0

AVAILABLE CREDIT Include all lines of credit and credit cards.

Full Name & Address (Street, City, State, ZIP code)	Credit Limit	Amount Owed As of <u> </u> mmddyyyy	Available Credit As of <u> </u> mmddyyyy
20a None			
Account No.		\$	\$
20b			
Account No.		\$	\$
20c Total Credit Available (Add lines 20a, 20b, and amounts from any attachments)			\$ 0

REAL PROPERTY Include all real property and land contracts the business owns/leases/rents.

		Purchase/ Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
21a	Property Description None		\$	\$	\$		\$ 0
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21b	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21c	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21d	Property Description		\$	\$	\$		\$
Location (Street, City, State, ZIP code) and County			Lender/Lessor/Landlord Name, Address, (Street, City, State, ZIP code) and Phone				
			Phone				
21e Total Equity (Add lines 21a through 21d and amounts from any attachments)							\$ 0

VEHICLES, LEASED AND PURCHASED Include boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, mobile homes, etc.

		Purchase/ Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	Equity FMV Minus Loan
22a	Year 2010	Make/Model F150	2/2011	\$ 8,500	\$ 0	\$ 0	\$ 8,500
Mileage 187,600	License/Tag Number xxxxxx	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone					
Vehicle Identification Number (VIN) x1x1x1x1x1xx1x1		Phone					
22b	Year	Make/Model		\$	\$		\$
Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone					
Vehicle Identification Number (VIN)		Phone					
22c	Year	Make/Model		\$	\$		\$
Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone					
Vehicle Identification Number (VIN)		Phone					
22d	Year	Make/Model		\$	\$		\$
Mileage	License/Tag Number	Lender/Lessor Name, Address, (Street, City, State, ZIP code) and Phone					
Vehicle Identification Number (VIN)		Phone					
22e Total Equity (Add lines 22a through 22d and amounts from any attachments)							\$ 8,500

BUSINESS EQUIPMENT AND INTANGIBLE ASSETS Include all machinery, equipment, merchandise inventory, and other assets in 23a through 23d. List intangible assets in 23e through 23g (*licenses, patents, logos, domain names, trademarks, copyrights, software, mining claims, goodwill and trade secrets.*)

	Purchase/ Lease Date (mmdyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmdyyyy)	Equity FMV Minus Loan
23a Asset Description Hand Tools		\$ 500	\$ 0	\$ 0	n/a	\$ 500
Location of asset (<i>Street, City, State, ZIP code</i>) and County Owner's address			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone n/a			
			Phone			
23b Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23c Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23d Asset Description		\$	\$	\$		\$
Location of asset (<i>Street, City, State, ZIP code</i>) and County			Lender/Lessor Name, Address, (<i>Street, City, State, ZIP code</i>) and Phone			
			Phone			
23e Intangible Asset Description						\$
23f Intangible Asset Description						\$
23g Intangible Asset Description						\$
23h Total Equity (<i>Add lines 23a through 23g and amounts from any attachments</i>)						\$ 500.00

BUSINESS LIABILITIES Include notes and judgements not listed previously on this form.

Business Liabilities	Secured/ Unsecured	Date Pledged (mmdyyyy)	Balance Owed	Date of Final Payment (mmdyyyy)	Payment Amount
24a Description: IRS	<input checked="" type="checkbox"/> Secured <input type="checkbox"/> Unsecured		\$ 317,321		\$ 0
Name _____					
Street Address _____					
City/State/ZIP code _____ Phone _____					
24b Description: Capital One Bank	<input type="checkbox"/> Secured <input checked="" type="checkbox"/> Unsecured		\$ 15,000		\$ 789
Name _____					
Street Address _____					
City/State/ZIP code _____ Phone _____					
24c Total Payments (<i>Add lines 24a and 24b and amounts from any attachments</i>)					\$ 789

Section 5: Monthly Income/Expenses Statement for Business

Accounting Method Used: Cash Accrual

Use the prior 3, 6, 9 or 12 month period to determine your typical business income and expenses.

Income and Expenses during the period (mmddyyyy) _____ to (mmddyyyy) _____

Provide a breakdown below of your average monthly income and expenses, based on the period of time used above.

Total Monthly Business Income		Total Monthly Business Expenses	
Income Source	Gross Monthly	Expense items	Actual Monthly
25 Gross Receipts from Sales/Services	\$	36 Materials Purchased ¹	\$
26 Gross Rental Income	\$	37 Inventory Purchased ²	\$
27 Interest Income	\$	38 Gross Wages & Salaries	\$
28 Dividends	\$	39 Rent	\$
29 Cash Receipts (Not included in lines 25-28)	\$	40 Supplies ³	\$
Other Income (Specify below)		41 Utilities/Telephone ⁴	\$
30	\$	42 Vehicle Gasoline/Oil	\$
31	\$	43 Repairs & Maintenance	\$
32	\$	44 Insurance	\$
33	\$	45 Current Taxes ⁵	\$
34	\$	46 Other Expenses (Specify)	\$ 0
35 Total Income (Add lines 25 through 34)	\$ 0	47 IRS Use Only-Allowable Installment Payments	\$
		48 Total Expenses (Add lines 36 through 47)	\$
		49 Net Income (Line 35 minus Line 48)	\$ 0

- 1 Materials Purchased:** Materials are items directly related to the production of a product or service.
- 2 Inventory Purchased:** Goods bought for resale.
- 3 Supplies:** Supplies are items used to conduct business and are consumed or used up within one year. This could be the cost of books, office supplies, professional equipment, etc.

- 4 Utilities/Telephone:** Utilities include gas, electricity, water, oil, other fuels, trash collection, telephone, cell phone and business internet.
- 5 Current Taxes:** Real estate, state, and local income tax, excise, franchise, occupational, personal property, sales and the employer's portion of employment taxes.

Certification: *Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.*

Signature	Title Owner	Date 3/20/2020
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Print Name of Officer, Partner or LLC Member

Owner Michael

After we review the completed Form 433-B, you may be asked to provide verification for the assets, encumbrances, income and expenses reported. Documentation may include previously filed income tax returns, profit and loss statements, bank and investment statements, loan statements, financing statements, bills or statements for recurring expenses, etc.

IRS USE ONLY (Notes)

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.

Application for Certificate of Discharge of Property from Federal Tax Lien

Complete the entire application. Enter NA (*not applicable*), when appropriate. Attachments and exhibits should be included as necessary. Additional information may be requested of you or a third party to clarify the details of the transaction(s).

1. Taxpayer Information (*Individual or Business named on the notice of lien*):

Name (<i>Individual First, Middle Initial, Last</i>) or (<i>Business</i>) as it appears on lien Michaels Company		Primary Social Security Number (<i>last 4 digits only</i>)
Name Continuation (<i>Individual First, Middle Initial, Last</i>) or (<i>Business d/b/a</i>)		Secondary Social Security Number (<i>last 4 digits only</i>)
Address (<i>Number, Street, P.O. Box</i>)		Employer Identification Number XX-XXXXXXX
Street		
City	State	ZIP Code
City	State	Zip
Telephone Number (<i>with area code</i>) 203-xxx-xxxx	Fax Number (<i>with area code</i>) (203) xxx-xxxx	

2. Applicant Information: Check if also the Taxpayer (*If not the taxpayer, attach copy of lien. See Sec. 10*)

Name (<i>First, Middle Initial, Last</i>) Owner Michael		Relationship to taxpayer Owner
Address (<i>Number, Street, P.O. Box</i>)		
Street		
City	State	ZIP Code
City	State	Zip
Telephone Number (<i>with area code</i>) 203-xxx-xxxx	Fax Number (<i>with area code</i>) n/a	

3. Purchase/Transferee/New Owner Check if also the Applicant

	Relationship to taxpayer
--	--------------------------

4. Attorney/Representative Information

Attached: Form 8821 or Power of Attorney Form 2848 Yes No

Name (<i>First, Middle Initial, Last</i>) Your Name		Interest Represented (<i>e.g. taxpayer, lender, etc.</i>) No
Address (<i>Number, Street, P.O. Box</i>)		
Your address		
City	State	ZIP Code
Your city	Your state	Your zip
Telephone Number (<i>with area code</i>) Your #	Fax Number (<i>with area code</i>) Your #	

5. Lender/Finance Company Information - or (Settlement/Escrow Company for applications under Section 6325(b)(3) only)

Company Name	Contact Name	Contact Phone Number
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6. Monetary Information

Proposed sales price	\$7,200
Expected proceeds to be paid to the United States in exchange for the certificate of discharge <i>(Enter NA if no proceeds are anticipated)</i>	\$7,200

7. Basis for Discharge: Check the box below that best addresses what you would like the United States to consider in your application for discharge. *(Publication 783 has additional descriptions of the Internal Revenue Code sections listed below.)*

- 6325(b)(1) Value of property remaining attached by the lien(s) is at least double the liability of the federal tax lien(s) plus other encumbrances senior to the lien(s)
- 6325(b)(2)(A) The United States receives an amount not less than the value of the United States' interest.
(Note: If you are applying under 6325(b)(2)(A) and are the property owner but not the taxpayer, see also section 16.)
- 6325(b)(2)(B) Interest of the United States in the property to be discharged has no value.
- 6325(b)(3) Proceeds from property sale held in escrow subject to the liens and claims of the United States.
- 6325(b)(4) Deposit made or bond furnished in an amount equal to the value of the United States' interest.
(Note: This selection provides a remedy under 7426(a)(4) for return of deposit but is exclusively for a property owner not named as the taxpayer on the lien)

8. Description of property *(for example, 3 bedroom rental house; 2002 Cessna twin engine airplane, serial number AT919000000000X00; etc.):*

2010 Ford F150 Truck, 187,000 miles, Vin 1x1x1x1x1x1x1
Miscellaneous used hand tools

Address of real property *(If this is personal property, list the address where the property is located):*Address *(Number, Street, P.O. Box)*

n/a

City

State

ZIP Code

FOR REAL ESTATE: a legible copy of the deed or title showing the legal description is required Attached NA**FOR Discharge Requests under Section 6325(b)(1):** copy of deed(s) or title(s) for property remaining subject to the Federal Tax Lien is required Attached NA**9. Appraisal and Valuations****REQUIRED APPRAISAL**

Professional appraisal completed by a disinterested third party

 Attached**PLUS ONE OF THE FOLLOWING ADDITIONAL VALUATIONS:**County valuation of property *(real property)* Attached

Informal valuation of property by disinterested third party

 AttachedProposed selling price *(for property being sold at auction)* Attached

Other: _____

 Attached**AND** for applications under Section 6325(b)(1), valuation information (of the type described above in this section) must also be provided for property remaining subject to the lien.

10. Copy of Federal Tax Lien(s) *(Complete if applicant and taxpayer differ)* Attached No

OR list the lien number(s) found near the top right corner on the lien document(s) *(if known)*

Lien #			

11. Copy of the sales contract/purchase agreement *(if available)* Attached No

OR

Describe how and when the taxpayer will be divested of his/her interest in the property:

Owner wishes to pay the quick-sale value of the used equipment so he can accept another job as a W-2 employee

12. Copy of a current title report Attached No

OR

List encumbrances senior to the Federal Tax Lien. Include name and address of holder; description of encumbrance, e.g., mortgage, state lien, etc.; date of agreement; original loan amount and interest rate; amount due at time of application; and family relationship, if applicable ***(Attach additional sheets as needed)***:

Copy of the title of the truck is attached

13. Copy of proposed closing statement *(aka HUD-1)* Attached No

OR

Itemize all proposed costs, commissions, and expenses of any transfer or sale associated with property ***(Attach additional sheets as needed)***:

None

14. Additional information that may have a bearing on this request, such as pending litigation, explanations of unusual situations, etc., is attached for consideration Attached No

15. Escrow Agreement *(For applications under IRC 6325(b)(3))* Attached No

Escrow agreement must specify type of account, name and depository for account, conditions under which payment will be made, cost of escrow, name and address of any party identified as part of escrow agreement, and signatures of all parties involved including Advisory Group Manager. Terms for agreement must be reached before discharge approved.

16. WAIVER *(For applications made by third parties under IRC 6325(b)(2))*

If you are applying as an owner of the property and you are not the taxpayer, to have this application considered under section 6325(b)(2), you must waive the rights that would be available if the application were made under section 6325(b)(4). If you choose not to waive these rights, the application will be treated as one made under 6325(b)(4) and any payment will be treated like a deposit under that section. Please check the appropriate box.

I understand that an application and payment made under section 6325(b)(2) does not provide the judicial remedy available under section 7426(a)(4). In making such an application / payment, I waive the option to have the payment treated as a deposit under section 6325(b)(4) and the right to request a return of funds and to bring an action under section 7426(a)(4).

Waive No

17. Declaration

Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules, exhibits, affidavits, and statements and to the best of my knowledge and belief it is true, correct and complete.

Signature/Title

Date

Signature/Title

Date



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Rep Name

Rep Street Address

City, State Zip

Re: Owner Michael

Dear REP NAME:

This letter is to transmit to you the Certificate of Discharge of Property From Federal Tax Lien pursuant to Internal Revenue Code Section 6325(b)(2)(A), relating to the business Michael's Company LLC.

The Certificate of Discharge is enclosed. This is the original document. You may wish to record this certificate with the office where the Federal Tax Lien is filed.

If we can be of further assistance or if you have any questions concerning this matter, please write to Internal Revenue Service, Advisory Group, 380 Westminster Street, Providence, RI 02903 or you may contact me by phone at (401) 528-1854 or by fax at (401) 528-1860.

Sincerely yours,

Advisor
Badge# XX-XXXXX

Enclosure

Department of the Treasury – Internal Revenue Service
Certificate of Discharge of Property From Federal Tax Lien
(Section 6325(b)(2)(A) of the Internal Revenue Code)

Owner Michael of ____ Main Street Town, State Zip is indebted to the United States for unpaid internal revenue tax as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
XXXXXXXX	Book: xxx Page: 141	02/16/2019	XXX-XX-XXXX	\$71,928.62
XXXXXXXX	Book: xxx Page: 297	05/14/2019	XXX-XX-XXXX	\$86,143.81
XXXXXXXX	Book: xxxx Page: 490	01/09/2020	XXX-XX-XXXX	\$159,248.57

A lien attaching to all the property of the taxpayer was filed to secure the amount owed. The notice of lien was filed with the Farmington Town Clerk, Hartford County, State of Connecticut, in accordance with the applicable provisions of law.

The lien listed above is attached to certain property described as:

Ford F150, Vin 1x1x1x1x1x1, Miscellaneous hand tools

The Internal Revenue Service acknowledges receipt of \$7,200.00, the Internal Revenue Service discharges the above described property from the lien. However, the lien remains in effect for all other property, or rights to property, to which the lien is attached.

Signature	Title	
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(Note: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.)