

March 14, 2020

Manager Joseph
Street
City, State, Zip

Re: Client Retention Agreement

Dear Mr. Joseph:

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 trust fund assessment it has made against you (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.

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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 a payment 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:

Manager Joseph

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.

Manager Joe
 Street Address, City, State, Zip

Taxpayer identification number(s) XXX-XX-XXXX	
Daytime telephone number (203) 111-XXXX	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 Representative Reps Address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. XXXX-XXXXXR PTIN P00000000 Telephone No. (203) XXX-XXXX Fax No. (203) XXX-XXXX Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ 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

February 28, 2020

VIA FAX: 877-807-9215

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Re: Taxpayer: Manager Joseph

Current Address: _____

SSN: _____

Dear Sir or Madam:

This is a request under the Freedom of Information Act.

1. Name and Address

Requestor:

Representative's Name
Reps Street Address
Rep City, State and Zip

Client:

Manager Joseph
Taxpayer's Street Address
Taxpayer's City, State and Zip

2. Description of the Requested Records

The undersigned represents Manager Joseph (the "Requestor"). We respectfully request copies of the taxpayers' administrative file regarding his civil penalties under IRC § 6672 for the quarters 12/31/2018 through and including 12/31/2019.

3. Proof of Identity

As proof of identity, I am including a photocopy of my driver's license and a copy of my Power of Attorney and Declaration of Representative (Form 2848).

4. Commitment to Pay Any Fees Which May Apply

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The undersigned is willing to pay for fees associated with this request. If the request shall exceed \$100, the undersigned requests to be notified.

5. Compelling Need for Speedy Response

We are in the middle of an Appeal of these civil penalties and require the information to properly present our case.

I declare that the above stated information is true and accurate to the best of my knowledge under the penalty of perjury.

Please call me with any questions.

Very truly yours,

Your Name

Form 656-L (January 2018)	Department of the Treasury - Internal Revenue Service Offer in Compromise (<i>Doubt as to Liability</i>)	OMB Number 1545-1686
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► To: Commissioner of Internal Revenue Service

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement.

I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked below:

IRS Received Date**Section 1 Individual Information (Form 1040 filers)**

Your First Name, Middle Initial, Last Name Manager Joseph	Social Security Number (SSN) XXX - XX - XXXX
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If a Joint Offer: Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN) - -
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Your Physical Home Address (<i>Street, City, State, ZIP Code</i>) Street, City, State, Zip	Your Mailing Address (<i>if different from your Physical Home Address or Post Office Box Number</i>)
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Is this a new address? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If yes, would you like us to update our records to this address? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Employer Identification Number (*For self-employed individuals only*)

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Individual Tax Periods **1040** U.S. Individual Income Tax Return [List all year(s); for example 2009, 2010, etc.] **941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example 03/31/2010, 06/30/2010, 09/30/2010, etc.] **940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example 2010, 2011, etc.]

Trust Fund Recovery Penalty as a responsible person of (*enter business name*) Global Construction, Inc.,
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [List all quarterly period(s);
for example 03/31/2009, 06/30/2009, etc.]
12/31/18, 3/31/19, 6/30/19, 9/30/19

 Other Federal Tax(es) [specify type(s) and period(s)]**Section 2 Business Information (Form 1120, 1065, etc., filers)**

Business Name

Business Physical Address (<i>Street, City, State, ZIP Code</i>)	Business Mailing Address (<i>Street, City, State, ZIP Code</i>)
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Employer Identification Number (<i>EIN</i>) -	Name and Title of Primary Contact	Telephone Number () -
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Business Tax Periods **1120** U.S. Corporate Income Tax Return [List all year(s); for example 1120 2010, 1120 2013, etc.] **941** Employer's Quarterly Federal Tax Return [List all quarterly period(s); for example 03/31/2010, 06/30/2010, 09/30/2010, etc.] **940** Employer's Annual Federal Unemployment (FUTA) Tax Return [List all year(s); for example 2010, 2011, etc.] **Other Federal Tax(es)** [specify type(s) and period(s)]

Note: If you need more space, use a separate sheet of paper and title it "Attachment to Form 656-L Dated _____." Sign and date the attachment following the listing of the tax periods.

Section 3**Amount of the Offer**I offer to pay \$ 10

Must be \$1 or more and payable within 90 days of the notification of acceptance, unless an alternative payment term is approved at the time the offer is accepted. **Do not send any payment with this form.** If you do not offer at least \$1, your offer will be returned without consideration.

Section 4**Terms**

By submitting this offer, I have read, understand and agree to the following terms and conditions:

Terms, Conditions, and Legal Agreement

a) The IRS will apply payments made under the terms of this offer in the best interest of the government.

IRS will keep my payments and fees

b) I voluntarily submit all payments made on this offer.

c) The IRS will keep all payments and credits made, received, or applied to the total original tax debt before I send in the offer or while it is under consideration, including any refunds from tax returns and/or credits from tax years prior to the year in which the offer was accepted.

d) The IRS may levy under section 6331(a) up to the time that the IRS official signs and acknowledges my offer as pending, which is accepted for processing, and the IRS may keep any proceeds arising from such a levy.

e) If the Doubt as to Liability offer determines that I do not owe the taxes, or the IRS ultimately over-collected the compromised tax liability, the IRS will return the over-collected amount to me, unless such refund is legally prohibited by statute.

f) If the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy. No levy may be made during the time an offer in compromise is pending.

I agree to the time extensions allowed by law

g) To have my offer considered, I agree to the extension of time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which the IRS must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if the IRS rejects, returns, or terminates my offer, or I withdraw it. [Paragraph (l) of this section defines pending and withdrawal]. I understand I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, the IRS may not consider my offer if I decline to waive the statutory period of assessment or if I provide only a limited waiver. I also understand the statutory period for collecting my tax debt will be suspended during the time my offer is pending with the IRS, for 30 days after any rejection of my offer by the IRS, and during the time any rejection of my offer is being considered by the Appeals Office.

I understand I remain responsible for the full amount of the tax liability

h) The IRS cannot collect more than the full amount of the tax debt under this offer.

i) I understand I remain responsible for the full amount of the tax debt, unless and until the IRS partially or fully abates the tax, or accepts the offer in writing and I have met all the terms and conditions of the offer. The IRS will not remove the original amount of the tax debt from its records until I have met all the terms of the offer.

j) I understand the tax I offer to compromise is and will remain a tax debt until I meet all the terms and conditions of this offer. If I file bankruptcy before the terms and conditions of this offer are completed, any claim the IRS files in bankruptcy proceedings will be a tax claim.

k) Once the IRS accepts the offer in writing, I have no right to contest, in court or otherwise, the amount of the tax debt.

Pending status of an offer and right to appeal

l) The offer is pending starting with the date an authorized IRS official signs this form. The offer remains pending until an authorized IRS official accepts, rejects, returns, or acknowledges withdrawal of the offer in writing. If I appeal an IRS rejection decision on the offer, the IRS will continue to treat the offer as pending until the Appeals Office accepts or rejects the offer in writing. If an offer is rejected, no levy may be made during the 30 days of rejection. If I do not file a protest within 30 days of the date the IRS notifies me of the right to protest the decision, I waive the right to a hearing before the Appeals Office about the offer.

I understand if IRS fails to make a decision in 24-months my offer will be accepted

m) I understand under Internal Revenue Code (IRC) § 7122(f), my offer will be accepted, by law, unless IRS notifies me otherwise, in writing, within 24 months of the date my offer was initially received.

I understand what will happen if I fail to meet the terms of my offer (e.g. default)

n) If I fail to meet any of the terms of this offer, the IRS may levy or sue me to collect any amount ranging from the unpaid balance of the offer to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by Section § 6601 of the Internal Revenue Code, on the amount of the IRS determines is due after default.

I understand the IRS may file a Notice of Federal Tax Lien on my/our property

o) The IRS may file a Notice of Federal Tax Lien to protect the Government's interest during the offer investigation. The tax lien will be released 30 days after the payment terms have been satisfied and the payment has been verified. If the offer is accepted, the tax lien will be released within 30 days of when the payment terms have been satisfied and the payment has been verified. The time it takes to verify the payment varies based on the form of payment.

Section 4 Terms (continued)

I authorize the IRS to contact relevant third parties in order to process my/our offer

p) I understand that IRS employees may contact third parties in order to respond to this request, and I authorize the IRS to make such contacts. Further, in connection with this request, by authorizing the IRS to contact third parties, I understand that I will not receive notice of third parties contacted as is otherwise required by IRC § 7602(c).

Section 5 Explanation of Circumstances

THIS SECTION MUST BE COMPLETED.

Explain why you believe the tax is incorrect. Reminder: if your explanation indicates you cannot afford to pay, do not file a Form 656-L. Refer to page 4 "What if I agree with the tax debt but cannot afford to pay in full?", for additional information. **Note: You may attach additional sheets if necessary. Please include your name and SSN and/or EIN on all additional sheets or supporting documentation.**

See attached Letter

Section 6 Signature(s)

Taxpayer Attestation: If I submit this offer on a substitute form, I affirm this form is a verbatim duplicate of the official Form 656-L, and I agree to be bound by all the terms and conditions set forth in the official Form 656-L. Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

▶ Signature of Taxpayer/Corporation Name	Daytime Telephone Number	Today's date (mm/dd/yyyy)
	() -	

The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

▶ Signature of Spouse/Authorized Corporate Officer	Today's date (mm/dd/yyyy)

The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

Section 7 Application Prepared by Someone Other than the Taxpayer

If this application was prepared by someone other than you (the taxpayer), please fill in that person's name and address below.

Name

Address (Street, City, State, ZIP Code)	Daytime Telephone Number
	() -

Section 8 Paid Preparer Use Only

Signature of Preparer

The IRS may contact you by telephone about this offer. By checking this box, you authorize the IRS to leave detailed messages concerning your offer on your voice mail or answering machine.

Name of Preparer	Today's date (mm/dd/yyyy)	Preparer's CAF no. or PTIN

Firm's Name, Address, and ZIP Code	Daytime Telephone Number
	() -

If you would like to have someone represent you during the offer investigation, include a valid, signed Form 2848 or 8821 with this application, or a copy of a previously filed form.

IRS Use Only

I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 4(g).

Signature of Authorized IRS Official	Title	Today's date (mm/dd/yyyy)
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Privacy Act Statement

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is contained in Section 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656-L for the taxpayer submitting an offer, we request that you complete and sign Section 8 on the Form 656-L, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

APPLICATION CHECKLIST

- Did you include supporting documentation and an explanation as to why you doubt you owe the tax?
- Did you complete all fields on the Form 656-L?
- Did you make an offer amount that is \$1 or more?

Note: The amount of your offer should be based on what you believe the correct amount of the tax debt should be. However, you must offer at least \$1. If you do not want to offer \$1 or more, you should pursue the alternative solutions provided under "What alternatives do I have to sending in an Offer in Compromise (Doubt as to Liability)?" found on page 3.

- If someone other than you completed the Form 656-L, did that person sign it?
- Did you sign and include the Form 656-L?
- If you want a third party to represent you during the offer process, did you include a Form 2848 or Form 8821 unless one is already on file?

Note: There is no application fee or deposit required for a Doubt as to Liability offer. Do not send any payments with this offer.

Mail your package to:

Brookhaven Internal Revenue Service
COIC Unit
P.O. Box 9008
Stop 681-D
Holtsville, NY 11742-9008

IRS Form 656-L, Section 5, Explanation of Circumstances

Manager Joseph (the “Taxpayer”) worked as job site manager for Global Construction, Inc., (“GLOBAL”). GLOBAL was in the construction business, and the taxpayer was responsible for managing the job site operations and overseeing the actual construction activities. The Taxpayer’s specific duties included supervising of all job personnel, reviewing of job budgets, scheduling, attending job meetings, and consulting with the Company’s agents and employees as required.

The President of GLOBAL, Mr. Smith, was responsible for the finances. Mr. Smith ran operations in the office, and only he signed payroll checks and other documents as the sole shareholder. The Taxpayer had no financial responsibilities in the Companies. The Taxpayer had no signature authority, never signed a single check, legal document, or tax document. Ms. Carol D, who was in charge of payroll function for the years of 2012 to 2019, affirms that the Taxpayer had nothing to do with nor signed a single check. A copy of her affidavit is attached.

The issue is whether the Taxpayer meets the definition of a “responsible person” who willfully failed to have the payroll taxes paid over to the government IRC § 6672.

IRC § 6672 states the following:

Any person required to collect, truthfully account for, and pay over any tax imposed by this title who willfully fails to collect such tax, or truthfully account for and pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, or not collected, or not accounted for and paid over.

In other words, pursuant to IRC § 6672 and Regulation § 301.6672-1, the Trust Fund Recovery penalty is only imposed on individuals who:

1. Were required to collect, account for and pay over the taxes, and
2. Willfully failed to do so.

Based upon the foregoing, the Taxpayer, though a manager, lacked the functional responsibility for the payroll taxes of GLOBAL. He was never involved with the payroll function and in 10 years never signed a check or return for the Companies. It was not until the IRS sent him a letter that he learned that GLOBAL owed payroll taxes. Prior to that he had no knowledge nor access to the financial information of the company and was never made aware by anyone that the company had failed to pay its payroll taxes or even had a money issue. Given that the Taxpayer was never involved in GLOBAL’s taxes and did not have knowledge of the payroll tax problem, he therefore lacked the requisite willfulness required under IRC § 6672. The Taxpayer therefore should not be held responsible for GLOBAL’s unpaid payroll taxes.

State of Connecticut)
) ss. Town of Orange
County of New Haven)

AFFIDAVIT

I, Carol D., of Orange, Connecticut hereby aver as follows:

1. That I am over eighteen years of age and believe in the obligations of an oath;
2. I was an employee of Global Construction, Inc. (“Company”) during the period of 2012 through its dissolution in 2019.
3. My role was Supervisor in-charge of payroll for the Company.
4. During Mr. Manager Joseph’s time as a work site manager at the Company he never signed a payroll check.
5. Manager Joseph never signed any tax returns or payroll-related documents
6. Manager Joseph was not involved in the payroll process at all.
7. The only person who signed payroll checks and determined which vendors to pay and not pay during my time with the company was the owner, Mr. Smith.
8. I am aware this affidavit is being submitted to the Internal Revenue Service for their consideration of a material tax matter.

Subscribed and sworn to, under penalty of perjury, this 23rd day of March, 2020.

WITNESSES NAME

Dated at Orange, Connecticut, this 23rd day of March, 2020.

Notary Public