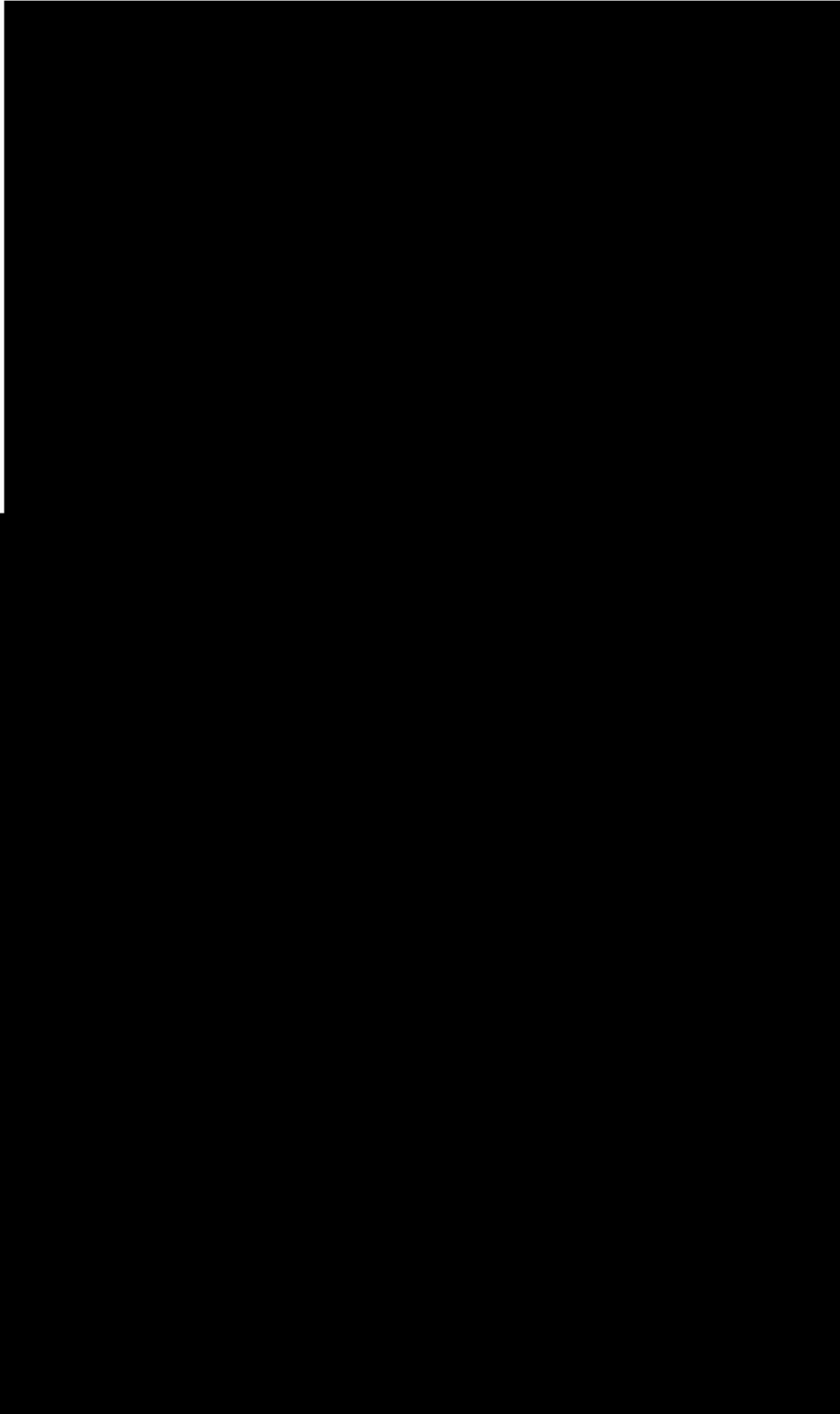


4090 MOSB NICHOLAS MOSBY

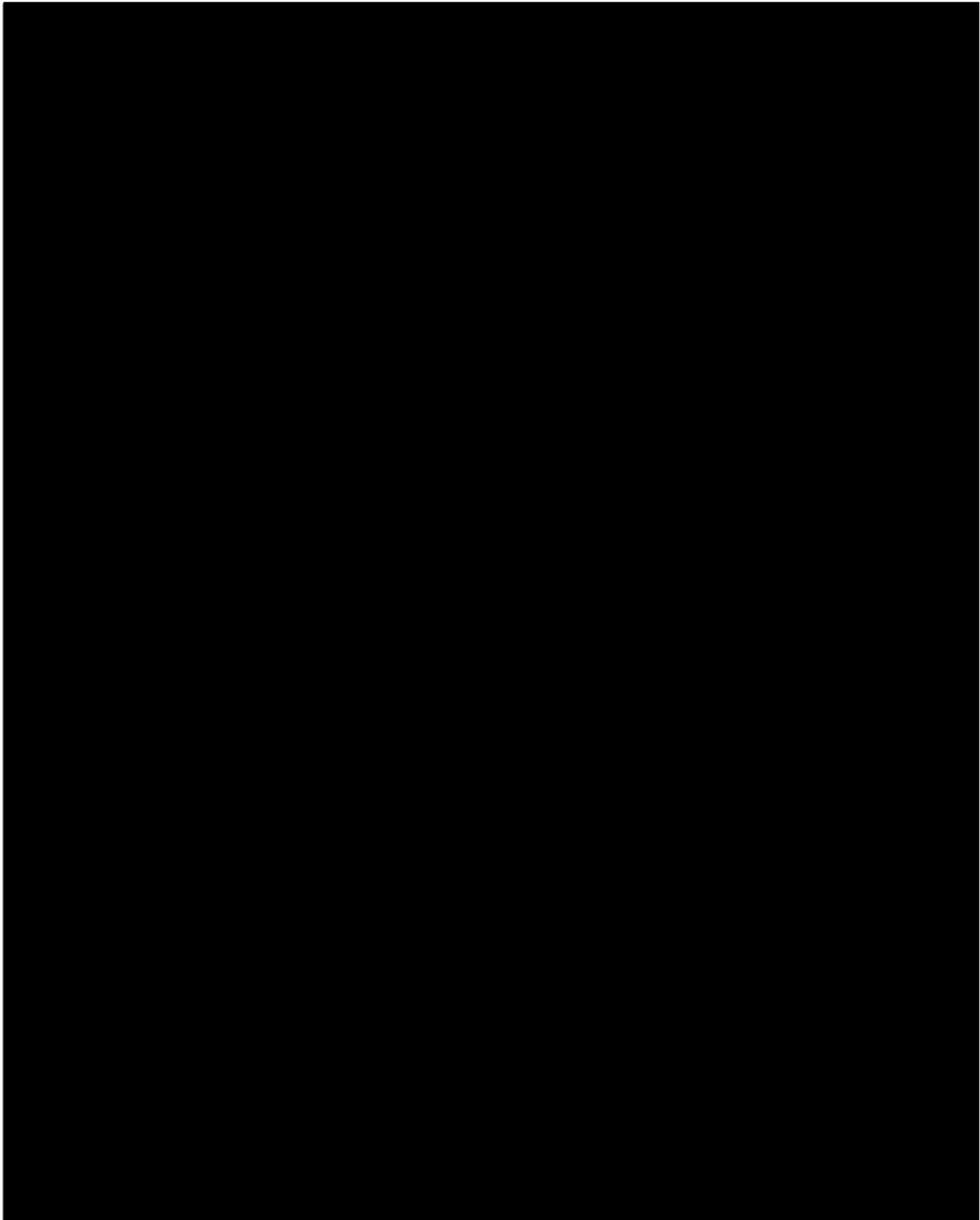
Help

9f7bb



CERTIFIED TRUE COPY
No. of Pages 11 Date 3-25-22
By: *Jessica Williams*
Title: Disclosure specialist
Internal Revenue Service
Kansas City, MO

DEFENDANT'S EXHIBIT NO. 262A
CASE NO. LKG-22-CR-0007
(U.S. v. Marilyn J. Mosby)
IDENTIFICATION: _____
ADMITTED: _____



11/18/2020

[mqlaba19](#)

<https://ams.enterprise.irs.gov/ams/HistoryDisplay.do?accountName=primaryAccount&met...> 2/18/2022

WORKING MANAGER APPROVALS, CASE PREVIOUSLY APPROVED MY MANAGER, CASE SUBMITTED FOR NON-STREAMLINED IA, 433D SUBMITTED, 0309/76/\$107UF/1ST/01012021/\$829, SENT 1962C LETTER VIA IAT, LIENS ALREADY FILED.

11/18/2020

pxpapp19

ADDITIONAL COMMENTS

Payment Computation Date: 11/18/2020 11:26 AM

3 month CSED buffer in effect.

Aggregate Balance: 60,789.21

Initial payment and date: 829.00 / 01012021

No adjustment to payment throughout IA.

User Fee Amount: 225.00

██████-4090 30 201412 CSED:02062026 meets CSED / (Set up IA) Payoff Date:03012024

██████-4090 30 201512 CSED:08142027 meets CSED / (Set up IA) Payoff Date:04012027

██████-4090 30 201612 CSED:09132027 meets CSED / (Set up IA) Payoff Date:09012027

██████-4090 30 201912 CSED:08232030 meets CSED / (Set up IA) Payoff Date:12012027

Fails Streamlined IA 25K and under 72 month criteria.

Fails Streamlined IA over 25K criteria - lump sum needed.

Module Details:

██████-4090 30 201412 / IDRS Data / Assessed Bal: 29,531.59 / Tax: 16,377.00 /

Current Bal: 29,919.48

██████-4090 30 201512 / IDRS Data / Assessed Bal: 26,149.93 / Tax: 17,812.00 /

Current Bal: 26,814.08

██████-4090 30 201612 / IDRS Data / Assessed Bal: 3,403.81 / Tax: 2,081.60 /

Current Bal: 3,656.78

██████-4090 30 201912 / IDRS Data / Assessed

11/18/2020

pxpapp19

Checklist: Regular IA (or IA with Backup CNC)

TPCI called ACS.

Verifications/Updates done:

Address

Phone Numbers

Compliance Check done: All returns filed.

Cause & Cure addressed.

TP Requests IA:

CSED check done.

DDIA

829.00 dollars per month starting on 01/01/2021.

ALN: 0312.

Originator Code:

75 (ACS/ACSS)

User Fee Code:

D (DDIA)

User Fee Paid Code:

N (Not paid)

PPIA (No Assets).

IA Terms and Conditions explained.

User Fee Explained.

WOWA given:

Levy

Lien

IA is \$25,001 or more, requires manager approval, and does not qualify for mirroring:

Sent case for managerial approval.

NICHOLAS J MOSBY

CALLED TO FAX IN FORM 433D AND REQUEST AN IA AGAIN

TP AGREES TO ONE IA AND NO SEPERATE ASSESMEN. TP WIL FULL PAY 2019 OFF BY DIRECT PAY BY 11.18.20.

ALN-0312

ORG-75

UF-D/N/O

PAYMENT AMOUNT OF \$829.00 DUE ON THE 1ST OF ECH STARTING 01.01.21

ASSESS INDICATOR FOR ZERO

XREF TIN [REDACTED]-7577 HAS JOINT BALANCES WITH TO FOR 14-16 & HAS NO BALANCE WITH HIM FOR 2019.

FORM 433D IS INCOMPLETE SINCE FORM 433D DIDN'T INCLUDE TPW NAME AND SSN.

RECEIVED CORRECT FORM 433D THAT INCLUDES TPW NAME AND SSN [REDACTED]-7577

RTNG# [REDACTED]6468

CKNG# [REDACTED]0882

LEFT HISTORY CO,05,DDIA

11/18/2020

pxpapp19

OLD HOME PHONE: [REDACTED]

NEW HOME PHONE: [REDACTED]

REMARKS: NSD PER TP CONTACT

11/09/2020

m3ngb

Checklist: Case Actions (when no other checklist applies)

Verifications/Updates done:

Address

Phone Numbers

Compliance Check done: All required returns filed.

TP will call back with FORM 433D by 11/19/2020

11/09/2020

m3ngb

MR TP WILL CB AND FAX IN FORM 433D SO ACCT CAN BE SENT TO MGR FOR APPROVAL OF DDIA @ \$951.00/01ST OEM STARTING 12/01/2020. TP NOT ABLE TP FAX AT TIME OF CALL.

11/09/2020

m3ngb

Payment Computation Date: 11/9/2020 11:55 AM

3 month CSED buffer in effect.

Figure starting payment to pay all within 72 months

Aggregate Balance: 60,789.21

Initial payment and date: 951.00 / 12012020

No adjustment to payment throughout IA.

User Fee Amount: 225.00

[REDACTED] 4090 30 201412 CSED:02062026 meets CSED / (Set up IA) Payoff Date:09012023

[REDACTED] -4090 30 201512 CSED:08142027 meets CSED / (Set up IA) Payoff Date:04012026

[REDACTED] -4090 30 201612 CSED:09132027 meets CSED / (Set up IA) Payoff Date:09012026

[REDACTED] 4090 30 201912 CSED:08232030 meets CSED / (Set up IA) Payoff Date:11012026

Fails Streamlined IA 25K and under 72 month criteria.

Fails Streamlined IA over 25K criteria - lump sum needed.

Module Details:

[REDACTED] -4090 30 201412 / IDRS Data / Assessed Bal: 29,531.59 / Tax: 16,377.00 /

Current Bal: 29,897.41

[REDACTED]-4090 30 201512 / IDRS Data / Assessed Bal: 26,149.93 / Tax: 17,812.00 /
 Current Bal: 26,794.31
 [REDACTED]-4090 30 201612 / IDRS Data / Assessed Bal: 3,403.81 / Tax: 2,081.60 /
 Current Bal: 3,654.21
 [REDACTED] 4090 30 201912 / IDRS Data / Assessed Bal: 1,703.88 / Tax: 1,645.00 /
 Current Bal: 1,703.88
 Assessed balance: 60,789.21
 Current balance: 62,049.81
 Total months payment applied: 72
 Total to be paid: 68,445.40
 IA FTP: 426.53
 IA Interest: 5,744.06
 Total Cost of IA: 6,395.59
 Total Penalty: 9,571.33
 Total Interest: 20,733.47
 Total Charges: 30,529.80

~IAT~

11/09/2020

gpotb

Checklist: Case Actions (when no other checklist applies)

TPH called ACS.

Verifications/Updates done:

Address

Phone Numbers

Compliance Check done: All required returns filed.

Cause & Cure addressed.

TPH PI FCC DONE. TPH called about setting up IA but account was over 50k and I am not trained, transferred TPH to Q

06/10/2020

sxcart38

additional note: taxpayer will call back june 15, 2020 to setup an installment agreement

tp wants the system to post abatement against 30/201412 and then see what his total balance is . fccdone tp in compliance. tp initially called regarding a federal tax lien filed. tp state his notice of the federal tax lien is dated march 2020.

tp mentioned he paid monies to bring the account down to 50k and to setup an ia tp says he was given the incorrect amount and his ia was defaulted. tp has issues with the total balance above 50k. tp requested for an abatement. abate letter will not be sent due to suspension period of the covid-19 letters will go out at a later time which is not determined yet.

06/10/2020

sxcart38

INCOMING CALL FROM NICHOLAS J MOSBY, DV. TAXPAYER SAYS HE WOULD LIKE TO SETUP AN INSTALLMENT AGREEMENT FOR THE OUSTANDING BALANCES FOR 30/2014,2015,2016.

TAXPAYER REQUEST FOR ABATEMENT OF PENALTIES AGAINST 30/201412. FCCDONE, TAXPAYER IS IN COMPLIANCE WITH FILING.

FIRST TIME ABATEMENT AGANST 30/201412 WAS GRANTED:

The penalty(s) for Failure to File (FTF) and/or Failure to Pay (FTP) can be removed because the taxpayer has a good record of compliance. Any explanation provided by the taxpayer has not been considered as a basis for reasonable cause. In a similar situation in the future, the taxpayer could be penalized for non-compliance. Letter 3503C should be sent to the taxpayer explaining this one-time-only removal and informing them that they should receive a notice of penalty adjustment within the next few weeks.

06/10/2020sxcart38

Payment Computation Date: 6/10/2020 10:46 AM

3 month CSED buffer in effect.

Figure starting payment to pay all within 72 months

Aggregate Balance: 69,040.45

Initial payment and date: 1,135.00 / 08012020

No adjustment to payment throughout IA.

User Fee Amount: 225.00

[REDACTED]-4090 30 201412 CSED:02062026 meets CSED / (Set up IA) Payoff Date:10012023

[REDACTED]-4090 30 201512 CSED:08142027 meets CSED / (Set up IA) Payoff Date:03012026

[REDACTED]-4090 30 201612 CSED:09132027 meets CSED / (Set up IA) Payoff Date:07012026

Fails Streamlined IA 25K and under 72 month criteria.

Fails Streamlined IA over 25K criteria - lump sum needed.

Module Details:

[REDACTED]-4090 30 201412 / IDRS Data / Assessed Bal: 39,486.71 / Tax: 16,926.00 /

Current Bal: 39,948.99

[REDACTED]-4090 30 201512 / IDRS Data / Assessed Bal: 26,149.93 / Tax: 17,812.00 /

Current Bal: 26,433.66

[REDACTED]-4090 30 201612 / IDRS Data / Assessed Bal: 3,403.81 / Tax: 2,081.60 /

Current Bal: 3,503.19

Assessed balance: 69,040.45

Current balance: 69,885.84

Total months payment applied: 72

Total to be paid: 81,637.31

IA FTP: 124.90

IA Interest: 11,401.57

Total Cost of IA: 11,751.47

Total Penalty: 18,564.46

Total Interest: 26,028.25

Total Charges: 44,817.71

~IAT~

07/02/2019ldcoff89

TP CALLED AND SAID THAT HE HAD TO SEND PAYMENT OF \$1,009.40 BY 07/01/2019 TO BRING ASSESSED AMOUNT DUE TO \$50,000 SO DDIA CAN BE APPROVED WITHOUT LIENS BEING FILED, TP SAID THAT HE MADE THE PAYMENT ON 07/01/2019 FOR \$1,009.40 THROUGH DIRECT PAY. TOLD TP THAT ASSESSED AMOUNT DUE IS \$51,116.40 AFTER PAYMENT OF \$1,009.40, THE ASSESSED AMOUNT DUE IS \$50,107 SO \$107 WOULD HAVE TO BE SENT TO BRING ASSESSED AMOUNT DUE TO \$50,000 SO DDIA CAN BE APPROVED WITHOUT LIENS BEING FILED, TP SAID THAT HE CAN MAKE PAYMENT BY 07/16/2019, ADVISED TP TO CALL BACK BY 07/16/2019 TO RESOLVE ACCOUNT.FCC,CC,WOEA,LEVY,LIEN.

05/30/2019rhals16

INCOMING CALL FROM TP.ID?D SELF/ID#.FULL DISCLOSURE VERIFIED.CONFIRMED NAME/SS#/DOB/ADDRESS.TP CALLING IN RESPONSE TO BD/CP523 NOTICE.TP WAS UNDER THE IMPRESSION THAT ALL BALANCES WERE INCLUDED IN RECENTLY ESTABLISHED IA.PROVIDED CORRECT PAYOFF FIGURE W/I&P.

FCC;PER IAT,TP IS CURRENT.TP HAS VALID EXT FOR 30201812.

CCC;EXPLAINED RECENT AUR ASSESSMENT/CP2000.TP HAD REFUND ON LRF.
EXPLAINED MANY MOTIVATORS TO FILING/PAYING TAXES TIMELY/ACCURATELY.

TP STATES THAT HE CAN MAKE \$1,009.40 VLSP TO 30201412,NLT 7/1/19 VIA DIRECT PAY.
TP WILL MAIL F433D,NLT 6/14/19.GAVE ACS ADDRESS AND MAILED F433D.
\$893/1ST/08012019/0336/76/UF"R"
WOEA'D LEVY/LIEN,IF NO RESPONSE.

Payment Computation Date: 5/30/2019 11:55 AM

3 month CSED buffer in effect.

Figure starting values for VLSP 50K for 72 month

Aggregate Balance: 51,009.40

Initial payment and date: 1,009.40 / 06012019

First payment and date adjustment: 893.00 / 07012019

██████-4090 30 201412 CSED:01062026 meets CSED / (Set up IA) Payoff Date:10012023

██████-4090 30 201512 CSED:07152027 meets CSED / (Set up IA) Payoff Date:02012027

██████-4090 30 201612 CSED:09132027 meets CSED / (Set up IA) Payoff Date:09012027

VLSP Designation(s):

Advise taxpayer to designate VLSP as follows:

██████-4090 30 201412 \$1,009.40

Fails Streamlined IA 25K and under 72 month criteria.

Meets Streamlined IA over 25K criteria with VLSP.

Assessed balance: 51,009.40

Current balance: 71,478.81

Total months payment applied: 100

Total to be paid: 89,298.34

IA FTP: 1,653.68

IA Interest: 16,058.86

Total Cost of IA: 17,819.53

Total Penalty: 18,759.46

Total Interest: 27,624.89

Total Charges: 46,491.34

~IAT~

03/14/2019

tbjhb

CORRECTION...USER FEE:D

03/14/2019

tbjhb

CORRECTION...MEETS SIA CRITERIA \$776/1ST/0336/76/UF:O/1962C.

03/14/2019

mqdaws28

ACTING AS MANAGERIAL DELEGATE FOR IA/CNC APPROVALS. NO APPROVAL NEEDED. PER AMS COMMENTS DATED 11/9/18, IAT CALCULATION SHOWED STREAMLINE FOR \$776.00. RETURNING TO TE FOR RESOLUTION.

03/14/2019

tbjhb

RCVD FORM 433D DTD 12062018. IRS RCVD 12102018. FCC DONE, TP IS COMPLIANT. TP PROPOSED \$776/MO ON THE 1ST. PER AMS CMNTS UNDER BAL DUE 11092018 TP WAS INSTRUCTED TO SUBMITTED 433D FOR \$776/MO, AMT MET EXPANDED IA 84 MO CRIERIA PER COMPLIANCE STE AT THAT TIME. REQUEST WAS RCVD WITHIN THE 30 DAY TIME FRAME. SENDING TO MANAGER FOR APPROVAL OF A EXPANDED DDIA: \$776/1ST/0309/75/UF:O/1962C. LIEN DETER: MEETS FM10 CRITERIA FOR 2014, TP FINAL NOTICE NEEDED FOR 2015.

03/14/2019

tbjhb

DISREGARD....HSTY ISSUE MADE IN ERROR.

11/09/2018

yv7pb

Checklist: Pending IA (TP/IRS Action Required)

TPH called ACS.

Verifications/Updates done:

Address

Levy Sources

Compliance Check done: All required returns filed.

TP Requests IA:

CSED check done.

433D

DDIA

776 dollars per month starting on 1/1/19.

ALN: 0336.

Originator Code:

76 (ACS/ACSS Streamlined)

User Fee Code:

D (DDIA)

User Fee Paid Code:

N (Not paid)

Other Terms: NEED F433D.

IA Terms and Conditions explained.

User Fee Explained.

WOEA given:

Levy

Lien

TP DECLINED OPA. SENT 2272C WITH F433D/F433F/F2159 AND ADVISED TP TO SUBMIT FORM WITHIN 30 DAYS OR IA WILL BE REJECTED.

Payment Computation Date: 11/9/2018 8:09 AM

3 month CSED buffer in effect.

Figure starting payment streamline 72 month

Aggregate Balance: 47,727.25

Initial payment and date: 776.00 / 01012019

No adjustment to payment throughout IA.

██████████-4090 30 201512 CSED:03122027 meets CSED / (Set up IA) Payoff Date:11012021

██████████-4090 30 201412 CSED:07092027 meets CSED / (Set up IA) Payoff Date:07012027

Meets Streamlined IA over 25K 72 month criteria.

Assessed balance: 47,727.25

Current balance: 64,792.38

Total months payment applied: 103

Total to be paid: 79,803.31

IA FTP: 1,842.71

IA Interest: 12,943.22

Total Cost of IA: 15,010.93

Total Penalty: 16,750.76

Total Interest: 22,335.55

Total Charges: 39,311.31

~IAT~

08/28/2018

hrxmb

Checklist: Case Actions (when no other checklist applies)

TP called ACS.

Verifications/Updates done:

Address

Phone Numbers

TP will call back with RESOLVE by 09/27/2018

WOEA given:

Levy

Lien

TP CI STATES REFUND ON THE 201712 IN THE AMT OF 11K WHICH WILL BRING THE BAL DUE UNDER 50K

AT THAT POINT HE WILL SET UP THE IA AS STREAMLINE.
ALLOWING TIME FOR THE 201712 TO PROCESS

08/28/2018

hrxmb

OLD HOME PHONE:
NEW HOME PHONE: [REDACTED]
REMARKS: NSD PER TP CONTACT

03/12/2018

lcvega89

Checklist: Full Pay in 60/120 Days
TP called ACS.
Verifications/Updates done:
Address
Compliance Check done: All required returns filed.
Cause & Cure addressed.
Taxpayer will pay \$72,790.20 by 05/11/2018
Sent 681C using IAT Letter Tool
WOEA given
Levy
Lien
TP WANTS TO AVOID LIENS FILED REQUESTS 60 DAYS TO BRING BALANCE UNDER \$50K THEN
SETUP PDIA/DDIA

10/30/2017

wxhine18

WORKING R5 INVENTORY: NO RESENT PAYMENTS POSTED TO ACCFOUNT. WILL ISSUE LT11 FOR
TY 2014-15.

08/30/2017

jucole18

WORKING NEXT CASE R5..ALLOWING MORE TIME.

07/17/2017

4hymb

Checklist: Pending IA (TP/IRS Action Required)
NICHOLAS J MOSBY called ACS.
Verifications/Updates done:
Address
Compliance Check done: All required returns filed.
Cause & Cure addressed.
TP encouraged to full pay by borrowing and liquidating assets.
TP Requests IA:
CSED check done.
. 433D
695.00 dollars per month starting on 10/28/2017.
ALN: 0336.
Originator Code:
76 (ACS/ACSS Streamlined)
User Fee Code:
0 (Orig)
Reason for delay of IA input:
Taxpayer will send upfront payment of 24,000 dollars on 09/28/2017.
to avoid lien filing.
IA Terms and Conditions explained.
Advised ES payments are an additional condition of the IA.
User Fee Explained.
Payment Annotation explained and
Where to Send Payments explained for sending interim payments.
How to make payments using Direct Pay, a Credit/Debit Card or EFTPS explained.

WEOA given:

Levy
Lien

3 month CSED buffer in effect.

Figure starting values for VLSP 50K for 72 month

Aggregate Balance: 73,837.25

Initial payment and date: 23,837.25 / 09282017

First payment and date adjustment: 695.00 / 10282017

██████-4090 30 201412 CSED:09022025 meets CSED / (Set up IA) Payoff Date:05282019

██████-4090 30 201512 CSED:09282026 meets CSED / (Set up IA) Payoff Date:06282022

██████-4090 30 201412 CSED:04172027 meets CSED / (Set up IA) Payoff Date:06282026

VLSP Designation(s):

Advise taxpayer to designate VLSP as follows:

██████-4090 30 201412 \$23,837.25

Meets Expedited IA 72 month criteria with VLSP.

Meets Expanded IA 84 month criteria.

Assessed balance: 73,837.25

Current balance: 80,335.58

Total months payment applied: 106

Total to be paid: 96,334.21

IA FTP: 4,908.53

IA Interest: 10,865.10

Total Cost of IA: 15,998.63

Total Penalty: 17,259.25

Total Interest: 17,141.47

Total Charges: 34,625.72

~IAT~

TP will call back nlt 7/24/17 to advise that he is able to establish ddia and VLSP or will have 433f completed.

01/06/2017

27zlb

Checklist: Streamlined IA

NICHOLAS MOSBY called ACS.

Verifications/Updates done:

Address

Compliance Check done: all required returns filed.

IA Terms and Conditions explained.

User Fee Explained.

User Fee Code:

R (Reinstate)

Payment Annotation explained and

Where to Send Payments explained.

How to make payments using Direct Pay, a Credit/Debit Card or EFTPS explained.

WEOA given:

Levy

Lien

Taxpayer will make initial payment to reduce balance due to Streamlined IA Criteria.

Taxpayer will pay VLSP 12400.00 dollars on 04/06/2017.

Agreement is for 695.00 dollars per month starting on 05/07/2017.

TP TO MAKE VLSP TO AVOID LIEN FILING;

01/06/2017

27zlb

3 month CSED buffer in effect.

Aggregate Balance: 62,385.25

Initial payment and date: 12,400.00 / 04062017

First payment and date adjustment: 695.00 / 05062017

[REDACTED]-4090 30 201412 CSED:08022025 meets CSED / (Set up IA) Payoff Date:04062022
 [REDACTED]4090 30 201512 CSED:09282026 meets CSED / (Set up IA) Payoff Date:10062025
 Meets Expedited IA 72 month criteria with VLSP.
 Meets Expanded IA 84 month criteria.
 Assessed balance: 62,385.25
 Current balance: 66,237.45
 Total months payment applied: 103
 Total to be paid: 82,986.57
 IA FTP: 6,746.01
 IA Interest: 9,778.12
 Total Cost of IA: 16,749.12
 Total Penalty: 11,757.92
 Total Interest: 13,145.66
 Total Charges: 25,128.57

~IAT~

10/06/2016

06fnb

Checklist: Case Actions (when no other checklist applies)

TP called ACS.

Verifications/Updates done:

Address

Phone Numbers

TP MISSED 09/07/2016 PAYMENT AND WAS ASSESSED BAD CHECK PENALTY TP WILL SEND PAYMENT 10/14/2016 SO THAT IA DOES NOT DEFAULT.

Close

Print