Case History Report

Examining officer: Kampmeyer, Phyllis   Tax period(s): 201812   Page number: 1

Taxpayer: ACOSTA, ALEXANDRA   201912

Address: [redacted]

Telephone: [redacted]9699

Fax number:

Date:	Location:	Action:	Tax Period(s)	Exam Time:	Claim Time:	Next Action Date:
12/08/2020	Other	Preplan	201812	1	0	12/29/2020
			201912	1	0	12/29/2020

Remarks:

Secured IDRS prints and MEF. Merged 2019 file into RGS. Ran variance. No discrepancy. Reconciled IRPTRL/F1040. No discrepancy. Reviewed white paper on preparer. Printed off interview questions regarding RP. Reviewed 2018 return. Same LUQ. Prepared F5345. Submitted to AGM. Merged 2018 file into RGS. Ran variance. No discrepancy. Input issues. Researched Accurint - no marriage recorded for TP. Prepared pre cash T. An in-depth income probe may be warranted depending on TP's interview answers. Collectability is not a factor. [redacted] Prepared F4564 and L6323. Mailed to TP with Pub 1 and N609. Prepared F12175. Emailed to third party coordinator. Purge 10 12-29-2020

Date:	Location:	Action:	Tax Period(s)	Exam Time:	Claim Time:	Next Action Date:
12/16/2020	Other	F8821 Received	201812	1.5	0	01/13/2021
			201912	1	0	01/13/2021

Remarks:

Received F8821 from TP's new POA, Vilsaint Stlouis, who is the RP [redacted] Efaxed F8821 to CAF. Called POA. Discussed the issues that were under review for TP. POA needs to review 2018 and 2019 returns more fully to be prepared to answer the questions on Monday. While discussing carryover cash contributions, POA stated that he thought you could claim these every year. Made a time for a telephone appointment on 12/21/2020 at noon.

[redacted]

[redacted] the F8821 is very limited. The POA has very little representation ability. The POA cannot stop the TCO from interviewing the TP. Reviewed Rev Proc 2014-42 and emails from 2015 describing the new instructions. The AFSP appears to only be in effect for F2848's. Therefore, Mr. Stlouis may still provide tax information on behalf of TP. Called Mr. Stlouis and explained this. TCO will interview TP via phone separately. POA provided a good cellphone number for the TP. Set a deadline of 1/13/2021 for TP to provide all documents. POA stated he will try to have all documents faxed asap and well before the 1/13/21

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		deadline. L/M for TP asking her to call back to set up a telephone interview time.				
12/17/2020	Other	Telephone Interview	201812 201912	0.5 0.5	0 0	01/13/2021 01/13/2021
		Remarks: TP called in and had a few minutes to answer questions. TCO took TP's testimony as to how her returns were prepared with RP, Vilsaint Stlouis. TP agreed to answer more questions later if necessary. TCO explained that the next steps in the examination were to review her records which she states are with the RP. Later, discussed with Group Manager, Susan Miller, to ensure consistent discussions with RP who submitted F8821. Purge 08 1-13-2021				
12/29/2020	Other	Telephone contact	201812 201912	0.5 0.5	0 0	01/13/2021 01/13/2021
		Remarks: POA L/M on 12/23/2020 stating he was faxing TP's documents. As of 12/29/2020, no documents had been received. Called POA who stated he will fax over organized and easy to understand substantiating documents asap. Later, received faxes relating to 2018 and 2019. Reviewed the pages and called POA back stating that what was sent needs more explanation. TP must provide mileage logs and odometer readings and provide more source documentation to substantiate the expenses claimed on both 2018 and 2019 Schedule C's. POA admits that he duplicated real estate taxes on Schedule A. POA admits that he duplicated car expenses by giving mileage and actual expenses on Schedule C. POA states he did not understand the tax rules. POA asked TCO to call him and let him know what is missing from the documentation so he and TP can provide it. TCO explained she will call after a more complete review.				
01/08/2021	Other	F12175	201812 201912	0 0	0 0	01/13/2021 01/13/2021
		Remarks: Prepared F12175 and emailed to third party coordinator for contact made with TP on 12/16/20 and 12/17/20.				
01/12/2021	Other	Telephone contact	201812 201912	0 0	0 0	01/19/2021 01/19/2021
		Remarks: POA called and states that the TP does not have any other documents to provide as of today. RP plans to talk to her and ask for one more effort on her part to secure substantiation documents. TCO set a deadline of 1/15/2020 for POA to fax any new documentation.				
01/13/2021	Other	Worked on data received	201812 201912	2 2	0 0	01/20/2021 01/20/2021
		Remarks: Reviewed all the documents TP sent in to date. Prepared lead sheets. Added new issue for QBID in case TP has income after all other adjustments. Added new issue for Taxes and Licenses to increase TP's credit based on information provided. Reviewed Accurint for marriage information. No evidence of marriage. However, TP's co-owner of her home and mother of her dependent has the name Erin Acosta which				

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	Remarks: indicates there may be a marriage. TCO tried calling TP but no answer and no voicemail. TCO will determine if a new issue is necessary after discussing with TP.					
01/19/2021	Other	Worked on data received	201812	1	0	02/05/2021
			201912	.1	0	02/05/2021.
	Remarks: No additional documents received from TP or POA. Prepared Sch C Recaps based on current adjustments. Calculated AGI for QBID determination. Prepared QBID worksheets for 2018 and 2019. Called POA who stated he was out of the office due to the birth of his child but will call the TP asap and find out if she has anything to provide today. TCO explained that F4549 will be issued asap and TP can provide the documents in the next 30 days. Prepared L915, F4549 and LS300. Emailed to AGM for signature.					
01/21/2021	Other	Letter - 30 days	201812	0	0	02/05/2021
			201912	0.5	0	02/05/2021
	Remarks: AGM provided signed L915 and LS300. Generated F4549. Mailed F4549, L915, F9465, Pub 3498 to TP. Mailed F4549, L915, L937 to POA. Purge 04 2-5-2021					
01/25/2021	Other	Telephone contact	201812	0.5	0	02/05/2021
			201912	0	0	02/05/2021
	Remarks: POA called and stated he and the TP received the F4549 packages. POA stated that the TP will be reviewing her records for more substantiation of the disallowed expenses.					
02/01/2021	Other	Telephone contact	201812	0.5	0	02/05/2021
			201912	0.5	0	02/05/2021
	Remarks: POA and TP called in and asked many questions about the F4549. TCO explained what was allowed and disallowed. TP states she has another set of Suntrust bank statements that may show advertising expenses. POA asked for 90 days to complete the analysis. TCO stated that TP has 30 days after the issuance of the F4549 to provide additional documentation. TCO asked TP if she was married and TP states she's been married to Erin Thompson since 2018. POA stated he didn't see anything wrong with annotating her as Single on the 2018 and 2019 returns since she filed separate from Ms. Thompson. TCO explained that TP must file as MFJ (with Ms. Thompson), MFS or HOH (if the circumstances dictate). POA (also RP) was confused. TCO points out that POA/RP stated his case that he never learned that you could only take mileage or actual expenses. He never learned this at any of the IRS forums or read this in any of the tax law books he reviewed. TCO explained that this is one of the first things that a good RP learns about and that he is very mistaken about taking mileage AND actual expenses which he took on the 2018 and 2019 returns (i.e. rent, repairs, other).					
02/05/2021	Other	L1912	201812	0	0	02/22/2021
			201912	0.5	0	02/22/2021
	Remarks: Prepared L1912. Mailed to TP with F4549, F9465, F12203. Mailed to POA with L937 and F4549. Purge 07 2-22-2021					
02/11/2021	Other	Received Suntrust bank statements	201812	0	0	

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			201912	0	0	
		Remarks: Received 19 faxes with TP's Suntrust bank statements where TP has identified additional expenses. Reviewed but found very few annotations. Called POA who said there was only a few to consider. POA also asked for an allowance for internet since TP worked out of her home. Will review the statements more fully asap.				
02/19/2021	Other	Worked on data received	201812	0.5	0	02/22/2021
			201912	0.5	0	02/22/2021
		Remarks: Reviewed all the Suntrust bank statements. Identified a few expenses that are allowable. Tried calling POA to discuss but no answer and no voicemail. Prepared lead sheet identifying new expenses. Updated Sch C Recaps.				
02/22/2021	Other	Telephone contact	201812	0	0	03/01/2021
			201912	0	0	03/01/2021
		Remarks: Called POA who states he has the final documents from TP and will fax them tonight.				
02/23/2021	Other	Worked on data received	201812	1	0	03/01/2021
			201912	1	0	03/01/2021
		Remarks: Received fax from POA with office dimensions and Home Depot cc statements. Evaluated. Added issue for home office expenses. Prepared other lead sheets. Updated Sch C Recap. Modified QBID based on all other adjustments. Called POA and stated the evaluation was done. POA brought up advertising expenses for which TP has not substantiated so no credit has been given (i.e. realtor.com). POA asked for penalty abatement. TCO stated TP must submit a written statement. POA will ask the TP to write and send the statement asap. TCO will wait for the statement prior to sending a corrected F4549 and L692. Added new issue for Filing Status based on TP's testimony on 2/1/2021.				
03/01/2021	Other	Telephone contact	201812	0.5	0	03/04/2021
			201912	0	0	03/04/2021
		Remarks: Called POA and explained that no statement has been received from TP regarding abatement of penalties and declaring her reasonable cause. Discussed circumstances about reasonable cause again with POA. POA states he will call the TP again to explain what she must document. TCO will await the statement to consider before sending out corrected F4549 and L692. Purge 07 3-4-2021				
03/03/2021	Other	Corrected / revised report	201812	0	0	03/18/2021
			201912	0.5	0	03/18/2021
		Remarks: No response from TP or POA regarding a written letter abating penalties. Prepared corrected F4549. Mailed F4549 and L692 to TP. Mailed F4549, L692, L937 to POA. Purge 07 3-18-2021				
03/17/2021	Other	Left Message for TP	201812	0	0	03/18/2021
			201912	0	0	03/18/2021
		Remarks: Left Message asking for the status of a signed F4549. TCO asked for a call back as the case is closing soon.				
03/18/2021	Other	Telephone contact / Began Closing	201812	1	0	03/24/2021

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			201912	0.5	0	03/24/2021
		Remarks: POA called about other cases. TCO asked if TP was going to sign F4549 and POA states he will try to secure the signed F4549 by the end of the day. Solicited payment. POA states that TP cannot pay in full within 120 days. TP will set up an installment agreement with Collections. Began preparing cases for closure. Secured IDRS prints. Prepared post cash T. Made note about 2020 tax return after review. Potential pick-up exists. Will discuss with GM. Reconciled case time with ERCS time. Will wait until 3/22/2021 to fully close case with the expectation that TP will sign agreed. If not, then TCO will close case unagreed.				
03/23/2021	Other	Closed - unagreed	201812	0.5	0	
			201912	1	0	
		Remarks: No response from TP or POA. No signed F4549. Prepared case for closing. Labeled all documents received by TP or POA. Organized case files. Prepared F5344, F4318, Compliance Eval. Files to server. Will submit to GM when TCO has next access to POD on 3/25/2021. UNAGREED				
04/01/2021	Other	Telephone contact	201812	0.5	0	04/19/2021
			201912	0.5	0	04/19/2021
		Remarks: On 3/29/2021, TP called TCO to discuss case. TCO explained that the case was closed unagreed due to no response. TP stated that she had been calling and calling her RP/POA who would not return her calls. Out of frustration, she called TCO. TCO explained all the allowances that had been given in detail based on TP's records submitted. TP agreed that the nature of the allowances are correct although TP may have missed pointing out some expenses. When questioned about how the inaccurate expenses got on the Schedule C's, TP explained that her RP, Mr. Stlouis, evaluated her books and records and placed the analyzed figures on the Schedule C's. Solicited payment. TP states that she cannot pay the amount due in 120 days. TP will have to set up an installment agreement with Collections. TP faxed a letter requesting abatement of penalties. After careful consideration of TP's oral and written testimony against an RP [redacted] TCO will abate penalties. Prepared corrected F4549. Mailed to TP and POA with L692 and L937. Purge 07 4-19-2021				
04/12/2021	Other	Telephone contact	201812	0.5	0	04/16/2021
			201912	0	0	04/16/2021
		Remarks: Called TP to ensure she received the modified F4549 and L692. TP stated she received it and will sign and fax the F4549 asap. TP was at Urgent Care due to an injury but will fax the document as soon as she can. Purge 07 4-19-2021				
04/13/2021	Other	Received signed F4549	201812	0	0	04/16/2021
			201912	0	0	04/16/2021
		Remarks: Received signed F4549 via fax. Requested time analysis from Exam Tech in order to close case.				
04/14/2021	Other	Closed - agreed change	201812	0	0	

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			201912	0.5	0	

Remarks:

Removed TP's documents from file. Reconciled ERCS time with case history time. Prepared F5344, F4318, F3198, L987, L937. Files to server. Submitted to GM.

AGREED

	Exam Time	Claim Time
Total time:	24.0	0.0
Total non-technical time:	0.0	0.0