**«Today»**

«First Name» «Middle Name» «Last Name»
«Address» «AptNo»«City» «State»«Zip»

**INFORMATION NEEDED FOR RESOLUTION**

Dear «First Name»,

Thank you for putting your trust in Tax Network USA. We look forward to resolving your tax problem once and for all and have started the process of getting you protected from aggressive collection action by the tax authority.

Your main point of contact with our firm is «cmFullName», who can be reached directly at (855) 225-1040 or via email at processing@taxnetworkusa.com.

You are now part of a team working to fix your tax issue. Our goal is to ensure that the team is enabled to achieve a positive outcome as quickly as possible. The first step is giving our attorneys and enrolled agents all the information they require to complete your case.

The following documents are crucial to keeping you protected from aggressive collection action and achieving the most effective outcome.

1. FINANCIAL QUESTIONNAIRE - This provides the financial information we need to proceed with your case. Please be as thorough as possible. Mark items that do not apply "N/A".
2. SUPPORTING DOCUMENTS COVERSHEET AND CHECKLIST - The IRS requires at least 3 months’ worth of all the documents which verify your income and expenses. This is a checklist of the documents we will need to complete your financial file.
3. STATEMENT OF CIRCUMSTANCES - This provides us with a brief outline of the circumstances which led to your current tax liability. If any of the listed reasons apply, please give specific details.

We need these documents completed and mailed, faxed, or emailed back to us **by «TodayPlus30»**. If you cannot accomplish this task, you must call immediately.

**There are 4 keys to a successful completion of your resolution program**

* Send Tax Network USA all requested documentation and information as promptly as possible.
* You will continue to receive notices from the tax authority. Send all correspondences from the IRS or from the State to processing@taxnetworkusa.com immediately.
* Make all scheduled payments to Tax Network USA on time; not doing so will place a hold on your account thus stop the process.
* Starting today; save all paycheck stubs, bank statements, loan invoices/statements, records of living expenses and utility bills. This is required final resolution documentation. Without current supporting documents your case will be denied.

Please do not hesitate to contact me or with any questions. We look forward to resolving your tax matter.

# Personal Information

|  |  |
| --- | --- |
| * 1. Full Name of Taxpayer and Spouse *(if applicable):*
 |  |
| * 1. Address *(Street, City, State, ZIP code) (County of Residence):*
 |  |
| * 1. Home Phone:
 |  | * 1. Cell Phone:
 |  |
| * 1. Business Phone:
 |  | * 1. Business Cell Phone:
 |  |
| * 1. Marital Status:
 | □ Married □ Unmarried *(Single, Divorced, Widowed)* |
| * 1. Name, Age, and Relationship of persons in household or claimed as a dependent(s):
 |
|  |
| Driver License Number and State: |  |
|  | SSN or ITIN | Date of Birth *(mm/dd/yyyy)* |
| * 1. Taxpayer:
 |  |  |
| * 1. Spouse:
 |  |  |

# Employment Information for Wage Earners

***If you or your spouse have self-employment income instead of, or in addition to wage income, complete Business Information in Sections 6 and 7.***

|  |
| --- |
| Taxpayer |
| * 1. Taxpayer’s Employer Name:
 |  |
| * 1. Address *(Street, City, State, ZIP code):*
 |  |
| * 1. Work Telephone Number:
 |  |
| * 1. Does employer allow contact at work:
 | □ Yes □ No |
| * 1. How long with this employer:
 | Years: |  | Months: |  |
| * 1. Occupation:
 |  |
| * 1. Number of withholding allowances claimed on Form W-4:
 |  |
| * 1. Pay Period:
 | □ Weekly □ Bi-weekly □ Monthly □ Other |

|  |
| --- |
| Spouse |
| * 1. Spouse’s Employer Name:
 |  |
| * 1. Address *(Street, City, State, ZIP code):*
 |  |
| * 1. Work Telephone Number:
 |  |
| * 1. Does employer allow contact at work:
 | □ Yes □ No |
| * 1. How long with this employer:
 | Years: |  | Months: |  |
| * 1. Occupation:
 |  |
| * 1. Number of withholding allowances claimed on Form W-4:
 |  |
| * 1. Pay Period:
 | □ Weekly □ Bi-weekly □ Monthly □ Other |

# Other Financial Information

***(Attach copies of Applicable documentation)***

|  |  |
| --- | --- |
| 1. **Are you a party to a lawsuit**(If yes, answer the following):
 | □ Yes □ No |
| □ Plaintiff □ Defendant |
| Location of Filing: |  |
| Represented by: |  |
| Docket/Case No.: |  |
| Amount of Suit:  | **$** |
| Possible Completion Date *(mm/dd/yyyy)*: |  |
| Subject of Suit: |  |

|  |  |
| --- | --- |
| 1. **Have you ever filed for bankruptcy***(If yes, answer the following):*
 | □ Yes □ No |
| Date Filed: *(mm/dd/yyyy)*: |  |
| Date Dismissed: *(mm/dd/yyyy)*: |  |
| Date Discharged: *(mm/dd/yyyy)*: |  |
| Petition No.: |  |
| Location Filed: |  |

|  |  |
| --- | --- |
| 1. **In the past 10 years, have you lived outside of the U.S for 6 months or longer***(If yes, answer the following):*
 | □ Yes □ No |
| Date lived aboard: from *(mm/dd/yyyy)* |  |
| Date lived aboard: to *(mm/dd/yyyy)* |  |

|  |  |
| --- | --- |
| * 1. **Are you the beneficiary of a trust, estate, or life insurance policy***(If yes, answer the following):*
 | □ Yes □ No |
| Place where recorded: |  |
| EIN: |  |
| Name of the trust, estate, or policy: |  |
| Anticipated amount to be received: | **$** |
| When will the amount be received: |  |

|  |  |
| --- | --- |
| * 1. **Are you a trustee, fiduciary, or contributor of a trust***If yes, answer the following:*
 | □ Yes □ No |
| Name of the trust: |  |
| EIN: |  |

|  |  |
| --- | --- |
| 1. **Do you have a safe deposit box (business or personal)***If yes, answer the following:*
 | □ Yes □ No |
| Location *(Name, address, and box number(s))* |  |
| Contents |  |
| Value | **$** |

|  |  |
| --- | --- |
| 1. **In the past 10 years, have you transferred any assets for less than their full value***If yes, answer the following*
 | □ Yes □ No |
| Live Asset(s): |  |
| Value at Time of Transfer: | **$** |
| Date Transferred: *(mm/dd/yyyy)*: |  |
| To Whom or Where was it Transferred: |  |

# Personal Asset Information for all Individuals

***(Foreign and Domestic)***

|  |  |  |
| --- | --- | --- |
| 1. **CASH ON HAND** Include cash that is not in bank
 | **Total Cash on Hand** | **$** |
| **PERSONAL BANK ACCOUNTS** Include all checking, online and mobile *(e.g., PayPal etc.)* accounts, money market accounts, savings accounts,and stored value cards *(e.g., payroll cards, government benefit cards, etc.).* |
| Type of Account | Full Name & Address *(Street City, State, ZIP code)* of Bank, Savings & Loan, Credit Union, or Financial Institution | Account Number | **Account Balance**As of \_\_\_\_\_\_\_\_\_\_\_\_*mm/dd/yyyy* |
|  |  |  | **$** |
|  |  |  | **$** |
| * 1. **Total Cash***(Add lines 13a, 13b, and amounts from any attachments)*
 | **$** |

|  |
| --- |
| **INVESTMENTS** Include stocks, bonds, mutual funds, stock options, certificates of deposit, and retirement assets such as IRAs, Keogh, 401(k) plans and commodities (e.g., gold, silver, copper, etc.). Include all corporations, partnerships, limited liability companies, or other business entities in which you are an officer, director, owner, member, or otherwise have a financial interest. Include attachment(s) if additional space is needed to respond. |
| Type of Investment or Financial Interest | Full Name & Address *(Street, City, State, ZIP code)* of Company | Current Value | Loan Balance *(if applicable)*As of \_\_\_\_\_\_\_\_\_\_\_\_*mm/dd/yyyy* | **Equity** Value minus Loan |
|  | Phone | **$** | **$** | **$** |
|  | Phone | **$** | **$** | **$** |
| **VIRTUAL CURRENCY (CRYPTOCURRENCY)** List all virtual currency you own or in which you have a financial interest. (e.g., Bitcoin, Ethereum, Litecoin, Ripple, etc.) If applicable, attach a statement with each virtual currency's public key. |
| Type of Virtual Currency | Name of Virtual Currency Wallet. Exchange or Digital Currency Exchange (DCE) | Email Address Used to Set-up With the Virtual Currency Exchange or DCE | Location(s) of Virtual Currency *(Mobile Wallet, Online, and/or External Hardware storage)* | Virtual Currency Amount and Value in US dollars as of today *(e.g. 10 Bitcoins 164.600.00 USO)* |
|  |  |  |  | **$** |
|  |  |  |  | **$** |
| * 1. **Total Equity***(Add lines 14a through 14d and amounts from any attachments)*
 | **$** |
| **AVAILABLE CREDIT** Include all lines of credit and bank issued credit cards |  |
| Full Name & Address *(Street, City, State, ZIP code)* of Credit Institution | Credit Limit | **Account Owed**As of \_\_\_\_\_\_\_\_\_\_\_\_*mm/dd/yyyy* | **Available Credit**As of \_\_\_\_\_\_\_\_\_\_\_\_*mm/dd/yyyy* |
| Acct. No | **$** | **$** | **$** |
| Acct. No | **$** | **$** | **$** |
| * 1. **Total Available Credit***(Add lines 15a, 15b and amounts from any attachments)*
 | **$** |

|  |
| --- |
| * 1. **LIFE INSURANCE** Do you own or have any interest in any life insurance policies with cash value *(Term Life insurance does not have a cash value)*□**Yes**□**No**If yes, complete blocks 16b through 16f for each policy.
 |
| * 1. Name and Address of Insurance Company(ies):
 |  |  |  |
| * 1. Policy Number(s):
 |  |  |  |
| * 1. Owner of Policy:
 |  |  |  |
| * 1. Current Cash Value:
 | **$** | **$** | **$** |
| * 1. Outstanding Loan Balance:
 | **$** | **$** | **$** |
| * 1. **Total Available Cash:** (Subtract amounts on line 16f from line 16e and include amounts from any attachment(s)
 | **$** |

|  |
| --- |
| **REAL PROPERTY** Include all real property owned or being purchased |
|  | Purchase Date *(mm/dd/yyyy)* | Current Fair Market Value (FMV) | Current Loan Balance | Amount of Monthly Payment | Date of Final Payment *(mm/dd/yyyy)* | **Equity**FMV Minus Loan |
| * 1. Property Description
 |  | **$** | **$** | **$** |  | **$** |
| Location *(Street, City, State, ZIP code)* and County | Lender/Contract Holder Name, Address *(Street, City, State. ZIP code)*, and Phone |
| * 1. Property Description
 |  | **$** | **$** | **$** |  | **$** |
| Location *(Street, City, State, ZIP code)* and County | Lender/Contract Holder Name, Address *(Street, City, State. ZIP code)*, and Phone |
| * 1. **Total Equity** (Add lines 17a, 17b and amounts from any attachments)
 | **$** |
| **PERSONAL VEHICLES LEASED AND PURCHASED** Include boats, RVs, motorcycles, all terrain and off-road vehicles, trailers, etc. |
| **Description** (Year, Mileage, Make/Model, Tag Number, Vehicle Identification Number) | Purchase Date *(mm/dd/yyyy)* | Current Fair Market Value (FMV) | Current Loan Balance | Amount of Monthly Payment | Date of Final Payment *(mm/dd/yyyy)* | **Equity**FMV Minus Loan |
| * 1. Year
 | Make/Model |  | **$** | **$** | **$** |  | **$** |
| Mileage | License/Tag Number | Lender/Lessor Name, Address *(Street, City, State, ZIP code)*, and Phone |
| Vehicle Identification Number |
| * 1. Year
 | Make/Model |  | **$** | **$** | **$** |  | **$** |
| Mileage | License/Tag Number | Lender/Lessor Name, Address *(Street, City, State, ZIP code)*, and Phone |
| Vehicle Identification Number |
| * 1. **Total Equity***(Add lines 18a, 18b and amounts from any attachments*
 | **$** |

|  |
| --- |
| **PERSONAL ASSETS** Include all furniture, personal effects, artwork, jewelry, collections *(coins, guns, etc.)*, antiques or other assets. Include intangible assets such as licenses, domain names, patents, copyrights, mining claims, etc. |
|  | Purchase/Lease Date *(mm/dd/yyyy)* | Current Fair Market Value (FMV) | Current Loan Balance | Amount of Monthly Payment | Date of Final Payment *(mm/dd/yyyy)* | **Equity**FMV Minus Loan |
| * 1. Property Description
 |  | **$** | **$** | **$** |  | **$** |
| Location *(Street, City, State, ZIP code)* and County | Lender/Lessor Name, Address *(Street, City, State. ZIP code)*, and Phone |
| * 1. Property Description
 |  | **$** | **$** | **$** |  | **$** |
| Location *(Street, City, State, ZIP code)* and County | Lender/Lessor Name, Address *(Street, City, State. ZIP code)*, and Phone |
| * 1. **Total Equity** (Add lines 17a, 17b and amounts from any attachments)

 *Please attach a recent (within 30 days) home equity loan decision. It is important for our firm to assess your ability or inability to re-pay the tax balance owed through available equity.* | **$** |

**If you are self-employed, sections 6 and 7 must be completed before continuing.**

# Monthly Income and Expenses

Monthly Income/Expense Statement

|  |  |
| --- | --- |
| Total Income | Total living Expenses |
| Source | Gross Monthly | Expense Items6 | Actual Monthly |
| 1. Wages (Taxpayer)1
 | **$** | 1. Food
 | **$** |
| 1. Wages (Spouse)1
 | **$** | 1. Clothing
2. Housekeeping supplies
3. Trash
4. Water
5. Electricity
6. Rent
7. Mortgage
8. Renters Insurance
9. Homeowners insurance
10. Real-estate Taxes
 | **$****$****$****$****$****$****$****$****$****$** |
| 1. Interest - Dividends
 | **$** | 1. Vehicle Ownership Costs9
2. Vehicle insurance
3. Vehicle fuel
4. Miscellaneous
5. Telephone
 | **$****$****$****$****$** |
| 1. Net Business Income2
 | **$** | 1. Cellphone
2. Cable
3. Internet
 | **$****$****$** |
| 1. Net Rental Income3
 | **$** | 1. Public Transportation11
 | **$** |
| 1. Distributions (K-1, IRA, etc.)4
 | **$** | 1. Health Insurance
 | **$** |
| 1. Pension (Taxpayer)
 | **$** | 1. Out of Pocket Health Care Costs12
 | **$** |
| 1. Pension (Spouse)
 | **$** | 1. Court Ordered Payments
 | **$** |
| 1. Social Security (Taxpayer)
 | **$** | 1. Child/Dependent Care
 | **$** |
| 1. Social Security (Spouse)
 | **$** | 1. Life Insurance (Term) (Whole)
 | **$** |
| 1. Child Support
 | **$** | 1. Current year taxes Income/FICA)13
 | **$** |
| 1. Alimony
 | **$** | 1. Secured Debts (Attach list)
 | **$** |
| Other Income (Specify below)5 |  | 1. Delinquent State or Local Taxes
 | **$** |
|  | **$** | 1. Other Expenses (Attach list)
 | **$** |
|  | **$** | 1. Total Living Expenses (add lines 35-48)
 | **$** |
| 1. Total Income (add lines 20-33)
 | **$** | 1. Net difference (Line 34 minus 49)
 | **$** |

**1 Wages, salaries, pensions, and social security:** Enter gross monthly wages and/or salaries. Do not deduct tax withholding or allotments taken out of pay, such as Insurance payments, credit union deductions, car payments, etc. To calculate the gross monthly wages and/or salaries:

*If paid weekly - multiply weekly gross wages* by 4.3. Example: $425.89 x 4.3 = $11,831.33

*If paid biweekly (every 2 weeks)* - multiply biweekly gross wages by 2.17. Example: $972.45 x 2.17 = $2.110.22

*If paid semimonthly (twice each month)* - multiply semimonthly gross wages by 2. Example: $856.23 x 2 = $1.712.46

**2 Net Income from Business:** Enter monthly net business income. This is the amount earned after ordinary and necessary monthly business expenses are paid. **This figure is the amount from page 6, line 89**. If the net business income is a loss, enter “0”. Do not enter a negative number. If this amount is more or less than previous years, attach an explanation.

**3 Net Rental Income:** Enter monthly net rental income. This is the amount earned after ordinary and necessary monthly rental expenses are paid. Do not include deductions for depreciation or depletion. If the net rental income is a loss, enter “0”. Do not enter a negative number.

**4 Distributions:** Enter the total distributions from partnerships and subchapter S corporations reported on Schedule K-1, and from limited liability companies reported on Form 1040, Schedule C, D or E. Enter total distributions from IRAs if not included under pension income.

**5 Other Income:** Include agricultural subsidies, unemployment compensation, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services, or goods (e.g., Uber, Lyft, Airbnb, VRBO) and income through digital platforms like an app or website. etc.

**6 Expenses not generally allowed:** We generally do not allow tuition for private schools, public or private college expenses, charitable contributions, voluntary retirement contributions or payments on unsecured debts. However, we may allow the expenses if proven that they are necessary for the health and welfare of the individual or family or the production of income. See Publication 1854 for exceptions.

**7 Food, Clothing and Miscellaneous:** Total of food, clothing, housekeeping supplies, and personal care products for one month. The miscellaneous allowance is for expenses Incurred that are not included in any other allowable living expense items. Examples are credit card payments, bank fees and charges, reading material, and school supplies.

**8 Housing and Utilities:** For principal residence: Total of rent or mortgage payment. Add the average monthly expenses for the following: property taxes, homeowner's or renter's Insurance, maintenance, dues, fees, and utilities. Utilities include gas, electricity, water, fuel, oil, other fuels, trash collection, telephone, cell phone, cable television and internet services.

**9 Vehicle Ownership Costs:** Total of monthly lease or purchase/loan payments.

**10 Vehicle Operating Costs:** Total of maintenance, repairs, insurance, fuel, registrations, licenses. inspections, parking, and tolls for one month.

**11 Public Transportation:** Total of monthly fares for mass transit *(e.g., bus, train, ferry, taxi, etc.)*

**12 Out of Pocket Health Care Costs:** Monthly total of medical services, prescription drugs and medical supplies *(e.g., eyeglasses, hearing aids, etc.)*

**13 Current Year Taxes:** Include state and Federal taxes withheld from salary or wages or paid as estimated taxes.

Please be sure to attach the following supporting document:

1. Please attach (3 months) of circled and labeled expenses.

2. Please attach the applicable proof of income: social security, pension, paystubs, disability, etc. (3 months).

3. Please attach loan denial letter. (If applicable) refer to page 9.

**Sections 6 and 7 must be completed only if you are SELF-EMPLOYED.**

 Please attach your corresponding monthly profit and loss forms from the last 3 months.

# Business Information

|  |
| --- |
| 1. Is the business a sole proprietorship *(filing Schedule C)*

□**Yes**, Continue with Sections 6 and 7 □**No**, Complete Form 433-BAll other business entities, including limited liability companies, partnerships, or corporations, must complete Form. |
| 1. Business Name & Address *(if different than 1b):*
 |  |
| 1. Employer Identification Number:
 |  |
| 1. Type of Business:
 |  |
| 1. Is the business a Federal Contractor:
 | □**Yes**□**No** |
| 1. Business Website (web address):
 |  |
| 1. Total Number of Employees:
 |  |
| 1. Average Gross Monthly Payroll:
 |  |
| 1. Frequency of Tax Deposits:
 |  |
| 1. Does the business engage in e-commerce *(Internet sales)* If yes, complete *lines 61a and 61b*
 | □**Yes**□**No** |

|  |
| --- |
| **PAYMENT PROCESSOR***(e.g., PayPal, Authorize.net Google Checkout. etc.)* Include virtual currency wallet, exchange, or digital currency exchange. |
| Name & Address *(Street, City, State, ZIP code).* | Payment Processor Account Number |
|  |  |
|  |  |

|  |
| --- |
| **CREDIT CARDS ACCEPTED BY THE BUSINESS** |
| Credit Card | Merchant Account Number | Issuing Bank Name & Address *(Street, City, State, ZIP code).* |
|  |  |  |
|  |  |  |
|  |  |  |
| 1. **BUSINESS CASH ON HAND** Include cash that is not in a bank.
 | **Total Cash on Hand** | **$** |

|  |
| --- |
| **BUSINESS BANK ACCOUNTS**Include checking accounts, online and mobile *(e.g., PayPal)* accounts, money market accounts, savings accounts, and stored value cards *(e.g., payroll cards, government benefit cards, etc.)*. Report Personal Accounts in Section 4. |
| Type of Account | Full Name & Address *(Street City, State, ZIP code)* of Bank, Savings & Loan, Credit Union, or Financial Institution | Account Number | **Account Balance**As of \_\_\_\_\_\_\_\_\_\_\_\_*mm/dd/yyyy* |
|  |  |  | **$** |
|  |  |  | **$** |
| * 1. **Total Cash***(Add lines 13a, 13b, and amounts from any attachments)*
 | **$** |

|  |
| --- |
| **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.** |
| Accounts/Notes Receivable & Address *(Street, City, State, ZIP code)* | Status *(e.g., age, factored, other* | Date Due *(mm/dd/yyyy)* | Invoice Number or Government Grant or Contract Number | **Amount Due** |
|  |  |  |  | **$** |
|  |  |  |  | **$** |
|  |  |  |  | **$** |
|  |  |  |  | **$** |
|  |  |  |  | **$** |
| * 1. **Total Outstanding Balance** (Add lines 65a through 65e and amounts from any attachments)
 | **$** |

|  |
| --- |
| **BUSINESS ASSETS**Include all tools, books, machinery,equipment, inventory, or other assets used in trade or business. Include a list and show the value of allintangible assets such as licenses, patents, domain names, copyrights, trademarks,mining claims, etc. |
|  | Purchase/Lease Date *(mm/dd/yyyy)* | Current Fair Market Value (FMV) | Current Loan Balance | Amount of Monthly Payment | Date of Final Payment *(mm/dd/yyyy)* | **Equity**FMV Minus Loan |
| * 1. Property Description
 |  | **$** | **$** | **$** |  | **$** |
| Location *(Street, City, State, ZIP code)* and County | Lender/Lessor/Landlord Name, Address *(Street, City, State. ZIP code)*, and Phone |
| * 1. Property Description
 |  | **$** | **$** | **$** |  | **$** |
| Location *(Street, City, State, ZIP code)* and County | Lender/Lessor/Landlord Name, Address *(Street, City, State. ZIP code)*, and Phone |
| * 1. **Total Equity***(Add lines 66a, 66b and amounts from any attachments)*
 | **$** |

**Section 7 should be completed only if you are SELF-EMPLOYED**

# Sole Proprietorship Information

**(Lines 67 through 87 should reconcile with business Profit and Loss Statement)**

|  |  |
| --- | --- |
| Accounting Method Used: | □ Cash □ Accrual |
| Use the prior 3-, 6-, 9- or 12-month period to determineour typical/business income and expenses. |
| **Income and Expenses during this period***(mm/dd/yyyy):* |  |
| *To (mm/dd/yyyy):* |  |
| *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 (Use attachments as needed) |
| Source | Gross Monthly | Expense Items | Actual Monthly |
| 1. Gross Receipts
 | **$** | 1. Materials Purchased1
 | **$** |
| 1. Gross Rental Income
 | **$** | 1. Inventory Purchased2
 | **$** |
| 1. Interest
 | **$** | 1. Gross Wages & Salaries
 | **$** |
| 1. Dividends
 | **$** | 1. Rent
 | **$** |
| 1. Cash Receipts not Included In lines 67-70
 | **$** | 1. Supplies3
 | **$** |
| Other income (Specify below) |  | 1. Utilities/Telephone4
 | **$** |
|  | **$** | 1. Vehicle Gasoline/Oil
 | **$** |
|  | **$** | 1. Repairs & Maintenance
 | **$** |
|  | **$** | 1. Insurance
 | **$** |
|  | **$** | 1. Current Taxes5
 | **$** |
| 1. **Total Income** (Add lines 67 through 75)
 | **$** | 1. Other Expenses, including installment payments (Specify)
 | **$** |

**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 in the business that 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, excise, franchise, occupational, personal property, sales and employer' s portion of employment taxes.

**6 Net Business Income:** Net profit from Form 1040, Schedule C may be used if duplicated deductions are eliminated (e.g., expenses for business use of home already included in housing and utility expenses on page 4). Deductions for depreciation and depletion on Schedule Care not cash expenses and must be added back to the net income figure. In addition, interest cannot be deducted if it is already included in any other installment payments allowed.

|  |
| --- |
| **If there is a special circumstance; please write a detailed description about your situation below:****Reasonable Cause** is based on all the facts and circumstances in your situation. We will consider any reason which establishes that you used all ordinary business care and prudence to meet your federal tax obligations but were nevertheless unable to do so.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\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