12/11/2013 11:57:29 AM Case File #211xxx Name: JW IRS 2848 & 8821 - Signed.pdf uploaded. State of MI POA Uploaded. Signed.pdf

12/11/2013 11:57:39 AM Case File #211xxx Name: JW Service Agreement - Signed.pdf uploaded

12/12/2013 11:46:18 AM Case File #211xxx Description: Pull Payment.

12/12/2013 02:41:12 PM Case File #211xxx WELCOME CALL COMPLETED to client.

12/14/2013 12:28:42 PM Comment Description: Compliance Call; Spoke with (IRS Agent) who advised me to fax POA and wait 2 business days for POA to be processed. I asked (IRS Agent) if I may fax POA directly to an agent working on this case, if there is one, in order to begin working towards resolution. Agent informed me that there is no way to bypass the POA processing time. Faxed POA and uploaded confirmation.

12/15/2013 08:35:19 AM Description: FEDERAL IRS COMPLIANCE CALL Spoke with (IRS AGENT) Missing returns 00,01,02,03,04,05,06,07,08,09,10,11,12 Balances for 00,01,02,03,04,05,06,07 No open exams SFR for 00,01,02,03,04,05,06,07 Ordered W&I for 03-11 In collections - THE TAXPAYERS ACCOUNT IS WITH COLLECTIONS - YEARS 00-07 ARE SFR RETURNS; THE CLIENT HAS NOT FILLED HIS OWN - YEARS 08-12 REMAIN UNFILLED; IRS IS LOOKING FOR 08-11 - AGENT WILL OBTAIN ASSESSED TOTAL

12/15/2013 02:53:08 PM Comment Description: emailed client the CC results.

12/19/2013 05:27:23 PM Comment Description: Individual Compliance Call to obtain SFR Balance; After a two and a half hour hold, call was disconnected.

12/19/2013 05:29:17 PM Comment Description: MI Compliance Bureau Compliance Call; Spoke with (State Agent) and advised me that this department only deals with Fraud.

12/19/2013 05:36:52 PM Comment Description: MI Collections Compliance Call; Spoke with (State Agent) I asked Agent if I may fax or email POA to her department and begin representation as of today. Her answer was no. I asked Agent to advise her manager that this is an urgent matter, taxpayer's financial well-being is at stake, and my inability to represent is due to state not following procedure by uploading POA within 48 - 72 business hours.

12/19/2013 06:14:54 PM Placed Conference Call with MI Collector and client. Client gave permission for me to speak on his behalf. Missing Returns 2003 and 2004 Balance 2003 and 2004 (SFRs) - $15,000.03 Client was on cell phone and call was dropped at this point. I will follow up tomorrow AM.

12/20/2013 09:41:30 AM Comment Called client and advised him of update below. Advised client that I will follow up tomorrow and we will provide him with an update once we have a clear picture of all of his issues with MI Department of Treasury.

12/20/2013 06:37:28 PM Comment Description: MI Third Party Collections Call; Spoke with (Agent Name) Missing Returns 2000 - 2012 Balance 2003 Assessment - $6,603.20 (Tax = $3,700, Penalty = $925, Interest = $1,978.20) 2004 Assessment - $8,396.83 (Tax = $4,842, Penalty = $1,210.50, Interest = $2,344.33) Total = $15,000.03 Placed a collections hold until

Friday 01/05/14 to provide client time to prepare and send us signed and dated COPIES of 2000 - 2012 Michigan Income Tax Returns along with COPIES of substantiation (anything used to prepare the returns). After our review of these returns: If we agree, we will advise client to file original returns with the state and I will fax signed dated copies to state to expedite resolution. If we disagree, we will notify case analyst to advise client that HTS can produce a more favorable return. I will request an extension for the collections hold to allow time for the new returns to be prepared and returned to HTS with signature and date.

12/22/2013 01:27:24 PM   Comment Description: MI Discovery and Tax Enforcement Compliance Call; Spoke with (Agent Name) advised me that there are no returns on file for client. Agent advised me that 03 and 04 were assessed and those balances are with Third Party Collections. Asked agent if they are looking into any other years to assess a balance for client. Agent advised me that no other years are being looked into at this time. Agent informed me that state will only go to archives when they receive correspondence for those years from the IRS that shows taxpayer having earned income, accruing a new liability, or accruing additional balance on an existing liability. Michigan Department of Treasury will use that correspondence to assess a balance, as they did for this client for tax years 2003 and 2004.

12/29/2013 03:33:26 PM   Comment: Email to Client: Subject: Questionnaire Attachment Enclosed. Dear (Client Name) Our records show we have yet to receive the client questionnaire from you. This questionnaire was sent to you when you initially became a client. It is critical that we receive your completed questionnaire promptly.   The purpose of this letter is to serve as a reminder. If you need assistant completing the Financial Questionnaire (QA), please contact your (Case Manager). This form is mandatory for us to be able to work on your case. Please return immediately by either fax or mail to: (Address)

01/07/2014 02:46:34 PM   Comment Description: Federal Compliance Call; Spoke with (IRS Agent) Missing Returns 2000 - SFR 2001 - SFR 2002 - SFR 2003 - SFR 2004 - SFR 2005 - SFR 2006 - SFR 2007 - SFR 2008 - CP59 "Request for Return" issued: Filing requirement 2009 - CP59 "Request for Return" issued: Filing requirement 2010 - CP59 "Request for Return" issued: Filing requirement 2011 - CP59 "Request for Return" issued: Filing requirement 2012 - Fling requirement per Agent Balance 2000 (SFR) - $4,105.99; CSED 03/13/16 2001 (SFR) - $21,504.17; CSED 03/13/16 2002 (SFR) - $75,549.07; CSED 03/13/16 2003 (SFR) - $64,314.45; CSED 02/26/17 2004 (SFR) - $82,222.97; CSED 08/20/17 2005 (SFR) - $146,167.02; CSED 02/22/20 2006 (SFR) - $112,454.26; CSED 02/22/20 2007 (SFR) - $117,061.01; CSED 02/22/20 Grand Total = $623,378.94 Assessed Total = $519,930.74 Ordered 2008, 2009, 2010, 2011, and 2012 wage and income transcripts.

01/15/2014 03:02:15 PM   Comment Description: CLIENT IS RESPONSIBLE FOR FILLING OUT ALL YEARS OF REQUIRED TAX YEARS WHICH NEED TO BE FILED. CLIENT UNDERSTANDS THAT HE IS TO PREPARE ALL YEARS BUT HE IS **NOT** TO SUBMIT TO IRS. HE WILL COORDINATE WITH ATS TO MAIL PREPARED FILINGS FOR OUR REVIEW. WE NEED TO REVIEW PRIOR TO SUBMITTING. CLIENT KNOWS IF WE FIND ERRORS, THERE WILL BE A FEE TO HAVE HTS PREPARE ON HIS BEHALF.

02/04/2014 12:03:40 PM   Comment Description: email sent to client below: Hi (Client Name), I am just checking in on how the Tax Returns are coming and when we can get copies of the signed/dated copies so that we can do a resolution on the case.