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11 *Attorneys for the United States of America*

12 ANN SCHEEL
13 Acting United States Attorney
14 District of Arizona
15 *Of Counsel*

16 IN THE UNITED STATES DISTRICT COURT
17 DISTRICT OF ARIZONA

18 UNITED STATES OF AMERICA,

19 Plaintiff,

20 v.

21 JOSEPH J. LIPARI, EILEEN H. LIPARI and
22 EXETER TRINITY PROPERTIES, L.L.C.,

23 Defendants.

Civ. No. 10-CV-08142-JWS

**DECLARATION OF CHERYL
BRADLEY**

24 I, CHERYL BRADLEY, declare that:

- 25 1. I am a Revenue Agent for the Internal Revenue Service ("IRS") in Chandler, Arizona.
- 26 2. As part of my duties as an IRS Revenue Agent I have personal knowledge concerning
27 facts, described below, relating to Joseph and Eileen Lipari (hereafter "the Liparis").
- 28 3. Since the Liparis did not timely file their 1994 through 1997 federal income tax returns,
the IRS prepared Substitute for Returns ("SFR's) for those years and made tax and other
assessments. The assessments were made as if each of the Liparis filed separate returns for the
referenced years.
4. At some point after the IRS prepared the referenced SFR's, the Liparis filed their 1994
through 1997 returns. As part of my official duties, I was assigned to do an audit reconsideration

1 regarding the 1994 through 1997 returns that the Liparis filed.

2 5. Attached hereto as Exhibits 1 through 3 are the IRS's Form 4340, Certificates of
3 Assessments, Payments and Other Specified Matters, for Joseph J. Lipari's 1994 through 1996 tax
4 years.

5 6. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax,
6 penalty and interest assessments on March 27, 2000 for Joseph Lipari's 1994 tax year. *See Exhibit*
7 *1* attached hereto, at page 1. Thereafter, based on the audit reconsideration that I did, the IRS abated
8 *part* of the assessments that were previously made. *See Exhibit 1*, pages 4-5. The aggregate accrued
9 balance of the assessments owed for Mr. Lipari's 1994 tax year (taking into consideration the
10 abatements and any credits) is \$136,392.77, as of November 1, 2011.

11 7. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax,
12 penalty and interest assessments on March 27, 2000 for Joseph Lipari's 1995 tax year. *See Exhibit*
13 *2* attached hereto, at page 1. Thereafter, based on the audit reconsideration that I did, the IRS abated
14 *part* of the assessments that were previously made. *See Exhibit 2*, page 4. The aggregate accrued
15 balance of the assessments owed for Mr. Lipari's 1995 tax year (taking into consideration the
16 abatements and any credits) is \$153,094.80, as of November 1, 2011.

17 8. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax,
18 penalty and interest assessments on October 30, 2000 for Joseph Lipari's 1996 tax year. *See Exhibit*
19 *3* attached hereto, at page 1. Thereafter, based on the audit reconsideration that I did, the IRS abated
20 *part* of the assessments that were previously made. *See Exhibit 3*, page 4. The aggregate accrued
21 balance of the assessments owed for Mr. Lipari's 1996 tax year (taking into consideration the
22 abatements and any credits) is \$112,182.87, as of November 1, 2011.

23 9. The aggregate accrued balance of the assessments made against Mr. Lipari for his 1997
24 tax year (taking into consideration any credits) is \$80,190.29, as of November 1, 2011.

25 10. Attached hereto as Exhibits 5 through 8 are the IRS's Form 4340, Certificates of
26 Assessments, Payments and Other Specified Matters, for Eileen Lipari's 1994 through 1997 tax
27 years.

1 11. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax,
2 penalty and assessments on March 27, 2000 for Eileen Lipari's 1994 tax year. *See* Exhibit 5 attached
3 hereto, at page 1. Thereafter, based on the audit reconsideration that I did, the IRS abated *part* of
4 the assessments that were previously made. *See* Exhibit 5, pages 4-5. The aggregate accrued
5 balance of the assessments owed for Eileen Lipari's 1994 tax year (taking into consideration the
6 abatements and any credits) is \$55,355.79, as of November 1, 2011.

7 12. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax and
8 penalty assessments on March 27, 2000 for Eileen Lipari's 1995 tax year. *See* Exhibit 6 attached
9 hereto, at page 1. Thereafter, based on the audit reconsideration that I did, the IRS abated *part* of
10 the assessments that were previously made. *See* Exhibit 6, page 4. The aggregate accrued balance
11 of the assessments owed for Eileen Lipari's 1995 tax year (taking into consideration the abatements
12 and any credits) is \$49,591.10, as of November 1, 2011.

13 13. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax and
14 penalty assessments on October 30, 2000 for Eileen Lipari's 1996 tax year. *See* Exhibit 7 attached
15 hereto, at page 1. Thereafter, based on the audit reconsideration that I did, the IRS abated *part* of
16 the assessments that were previously made. *See* Exhibit 7, page 4. The aggregate accrued balance
17 of the assessments owed for Eileen Lipari's 1996 tax year (taking into consideration the abatements
18 and any credits) is \$37,428.99, as of November 1, 2011.

19 14. Based on the Liparis' failure to timely file the referenced returns, the IRS made tax and
20 other assessments on November 11, 2002 and May 19, 2003 for Eileen Lipari's 1997 tax year. *See*
21 Exhibit 8 attached hereto, at pages 1-2. Thereafter, based on the audit reconsideration that I did, the
22 IRS abated *part* of the assessments that were previously made. *See* Exhibit 8, page 4. The
23 aggregate accrued balance of the assessments owed for Eileen Lipari's 1997 tax year (taking into
24 consideration the abatements and any credits) is \$36,458.21, as of November 1, 2011.

25 15. Attached hereto as Exhibit 9 is an IRS Form 4549-A that relates to the abatements
26 made regarding Eileen Lipari's tax, penalty and interest liabilities for her 1994 through 1996 tax
27 years that are referenced in paragraphs 11 through 13, above. The tax abatements are set forth on
28

1 lines 14 and 16 of Exhibit 9. The penalty abatements are set forth on lines 17 and 18 of Exhibit 9.
 2 The amounts "due or refund" on line 19(e) are the aggregate amounts of the abatements and are not
 3 meant to signify that Eileen Lipari is due refunds for the subject years.

4 16. Attached hereto as Exhibit 10 is an IRS Form 4549-A that relates to the abatements
 5 made regarding Eileen Lipari's tax, penalty and interest liabilities for her 1997 tax year that are
 6 referenced in paragraph 14, above. The tax abatements are set forth on lines 14 and 16 of Exhibit
 7 10. The penalty abatements are set forth on lines 17 and 18 of Exhibit 10. The amount "due or
 8 refund" on line 19(e) is the aggregate amount of the abatements and is not meant to signify that
 9 Eileen Lipari is due a refund for her 1997 year.

10 17. The IRS also made assessments against Joseph and Eileen Lipari for their joint 1993
 11 and 1998 through 2004 income tax years. The aggregate accrued balances of the assessments owed
 12 by the Liparis for their joint income tax years (taking into consideration any credits), as of November
 13 1, 2011, are as follows:

14	1993	\$173,079.83
15	1998	28,229.18
16	1999	32,104.08
17	2000	22,550.23
18	2001	25,910.49
19	2002	10,452.09
20	2003	5,208.07
21	2004	2,920.66

22 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and
 23 correct.

24
 25 11/28/2011
 Date

26 Cheryl Bradley
 Cheryl Bradley
 IRS Revenue Agent
 Chandler, Arizona

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 1st day of December, 2011, I electronically filed the foregoing with the Clerk of Court and served the following attorney of record using the CM/ECF system:

John Friedeman, P.C.
5103 E. Thomas Road
Phoenix, Arizona 85018

I further certify that on the same day, I mailed by U.S. Postal Service the foregoing to the following party who is not represented by counsel:

Joseph J. Lipari
156 Johnson Hill Drive
Waynesville, NC 28786

/s/ Charles M. Duffy
Charles M. Duffy
Trial Attorney, Tax Division
U.S. Department of Justice

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United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 23, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Joseph J. Lipari, SSN: [REDACTED] 9760 & Spouses SSN: [REDACTED] 8705, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1994, consisting of seven pages



under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 75,756.00			
	TAXABLE INCOME 66,956.00			
	SELF EMPLOYMENT TAX 9,673.00			
07-29-1999	SUBSTITUTE FOR RETURN 82210-212-25202-9		0.00	08-30-1999
10-19-1998	BANKRUPTCY SUIT PENDING			
05-05-1999	RECEIVED POA/TIA			
10-04-1999	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
	LATE FILING PENALTY 20001108	12,079.00		03-27-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-467-00049-0 20001108	48,317.00		03-27-2000
	INTEREST ASSESSED 20001108	31,770.34		03-27-2000
	FAILURE TO PAY TAX PENALTY 20001108	11,837.66		03-27-2000
11-09-2000	RECEIVED POA/TIA			
11-27-2000	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-04-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-01-2001	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
12-14-2001	FEDERAL TAX LIEN			
01-07-2002	FEES AND COLLECTION COSTS		6.00	
12-30-2001	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
01-29-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
03-15-2002	FEDERAL TAX LIEN			
07-25-2003	FEDERAL TAX LIEN			
01-08-2002	LEGAL SUIT PENDING			
01-10-2002	LEGAL SUIT PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
 [REDACTED] -8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
11-17-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
01-19-2004	REMOVED POA/TIA			
06-14-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
05-05-2004	LEGAL SUIT PENDING			
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-17-2007	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
04-15-2006	OVERPAID CREDIT APPLIED 1040 200512		592.00	
08-11-2008	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
07-02-2007	AMENDED RETURN FILED 49277-618-02398-8			
10-02-2008	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 07-02-2010			
04-15-2008	OVERPAID CREDIT APPLIED 1040 200712		5.16	
11-24-2008	OVERPAID CREDIT APPLIED 1040 200712		600.00	
	FAILURE TO PAY TAX PENALTY 20093808	241.58		10-05-2009
	ESTIMATED TAX PENALTY 20101008	2,489.37		03-22-2010
	LATE FILING PENALTY 20101008	5,284.35		03-22-2010
03-22-2010	PRIOR TAX ABATED BY EXAMINATION AUDIT DEFICIENCY AFTER 30 OR 60 DAY LETTER 49247-461-00119-0	24,831.00-		
03-22-2010	RENUMBERED RETURN 49247-461-00119-0			

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
 -8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-22-2010	FAILURE TO PAY TAX PENALTY ABATED		6,207.74-	
04-23-2010	FEDERAL TAX LIEN			
04-23-2010	FEDERAL TAX LIEN			
07-29-1996	Taxpayer Delinquency Notice			
09-23-1996	Taxpayer Delinquency Notice			
03-27-2000	Statutory Notice of Balance Due			
05-01-2000	Notice of Balance Due			
09-18-2000	Statutory Notice of Intent to Levy			
09-22-2003	Statutory Notice of Intent to Levy			
10-05-2009	Statutory Notice of Balance Due			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-22-2010	Statutory Notice of Balance Due			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

BALANCE 79,789.40

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Steve Bonnemort

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/23/2010

United States



of America

Department of the Treasury
Internal Revenue Service



Date: June 23, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Joseph J. Lipari, SSN: [REDACTED]-9760 & Spouses SSN: [REDACTED] 3705, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1995, consisting of six pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, appearing to read "Steve Bonnemort".

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 64,968.00			
	TAXABLE INCOME 55,918.00			
	SELF EMPLOYMENT TAX 12,505.00			
07-29-1999	SUBSTITUTE FOR RETURN 82210-212-25201-9		0.00	08-30-1999
10-19-1998	BANKRUPTCY SUIT PENDING			
05-05-1999	RECEIVED POA/TIA			
10-04-1999	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
	LATE FILING PENALTY 20001108	21,143.00		03-27-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-467-00062-0 20001108	84,572.00		03-27-2000
	INTEREST ASSESSED 20001108	41,454.21		03-27-2000
09-04-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
11-09-2000	RECEIVED POA/TIA			
12-04-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED]-9760
[REDACTED]-8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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12-14-2001 FEDERAL TAX LIEN

12-30-2001 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED01-29-2002 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

03-15-2002 FEDERAL TAX LIEN

07-25-2003 FEDERAL TAX LIEN

01-08-2002 LEGAL SUIT PENDING

01-10-2002 LEGAL SUIT PENDING

07-26-2002 LEGAL SUIT NO LONGER
PENDING07-26-2002 LEGAL SUIT NO LONGER
PENDING

01-19-2004 REMOVED POA/TIA

06-14-2004 REVERSAL OF MODULE
BLOCKED FROM FEDERAL
PAYMENT LEVY PROGRAM

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
05-05-2004	LEGAL SUIT PENDING			
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-17-2007	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
08-11-2008	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-09-2007	AMENDED RETURN FILED 49277-618-02399-8			
10-02-2008	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 07-09-2010			
	FAILURE TO PAY TAX PENALTY 20093808		21,143.00	10-05-2009
	ESTIMATED TAX PENALTY 20101008		4,616.87	03-22-2010

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
[REDACTED] 8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	LATE FILING PENALTY 20101008		5,196.15	03-22-2010
03-22-2010	PRIOR TAX ABATED BY EXAMINATION AUDIT DEFICIENCY AFTER 30 OR 60 DAY LETTER 49247-461-00121-0		61,478.00-	
03-22-2010	RENUMBERED RETURN 49247-461-00121-0			
03-22-2010	FAILURE TO PAY TAX PENALTY ABATED		15,369.50-	
04-23-2010	FEDERAL TAX LIEN			
04-23-2010	FEDERAL TAX LIEN			
03-27-2000	Statutory Notice of Balance Due			
05-01-2000	Notice of Balance Due			
07-17-2000	Statutory Notice of Intent to Levy			
09-22-2003	Statutory Notice of Intent to Levy			
10-05-2009	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-22-2010	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED]-9760
[REDACTED]-8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

BALANCE 101,277.73

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Steve Bonnemort

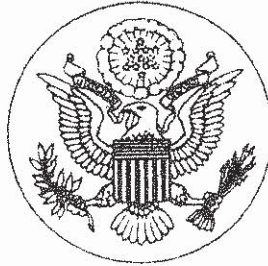
TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/23/2010

United States



of America

Department of the Treasury
Internal Revenue Service

Date: June 23, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Joseph J. Lipari, SSN: [REDACTED] 9760 & Spouses SSN: [REDACTED] 8705, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1996, consisting of six pages



under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 51,558.00			
	TAXABLE INCOME 42,308.00			
	SELF EMPLOYMENT TAX 11,817.00			
07-29-1999	SUBSTITUTE FOR RETURN 82210-212-25200-9		0.00	08-30-1999
10-19-1998	BANKRUPTCY SUIT PENDING			
05-05-1999	RECEIVED POA/TIA			
10-04-1999	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
	LATE FILING PENALTY 20004208	16,463.00		10-30-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION 29247-684-10012-0 20004208	73,169.00		10-30-2000
	INTEREST ASSESSED 20004208	30,916.92		10-30-2000
11-09-2000	RECEIVED POA/TIA			
03-12-2001	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-608-08004-1 20013208		0.00	08-20-2001

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
12-14-2001	FEDERAL TAX LIEN			
12-30-2001	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
01-29-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
03-15-2002	FEDERAL TAX LIEN			
07-25-2003	FEDERAL TAX LIEN			
01-08-2002	LEGAL SUIT PENDING			
01-10-2002	LEGAL SUIT PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
09-22-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
[REDACTED] 8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
09-29-2003	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-06-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-17-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
01-19-2004	REMOVED POA/TIA			
06-14-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
05-05-2004	LEGAL SUIT PENDING			
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-17-2007	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
-8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
08-11-2008	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
07-13-2007	AMENDED RETURN FILED 49277-618-02400-8			
10-02-2008	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 07-13-2010			
	FAILURE TO PAY TAX PENALTY 20093808		18,292.24	10-05-2009
	ESTIMATED TAX PENALTY 20101008		3,894.41	03-22-2010
	LATE FILING PENALTY 20101008		4,152.38	03-22-2010
03-22-2010	PRIOR TAX ABATED BY EXAMINATION AUDIT DEFICIENCY AFTER 30 OR 60 DAY LETTER 49247-461-00123-0		54,714.00-	
03-22-2010	RENUMBERED RETURN 49247-461-00123-0			
03-22-2010	FAILURE TO PAY TAX PENALTY ABATED		13,678.50-	

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] 9760
[REDACTED] 8705TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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04-23-2010 FEDERAL TAX LIEN

04-23-2010 FEDERAL TAX LIEN

10-30-2000 Statutory Notice of Balance Due

11-20-2000 Statutory Notice of Intent to Levy

09-22-2003 Statutory Notice of Intent to Levy

10-05-2009 Statutory Notice of Balance Due

03-22-2010 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

JOSEPH J LIPARI

EIN/SSN: [REDACTED] -9760
[REDACTED] -8705

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

BALANCE 78,495.45

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Steve Bonnemort

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/23/2010

NO

EXHIBIT

NUMBER 4

United States



of America

Department of the Treasury
Internal Revenue Service

Date: Nov. 22, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340 Certificate of Assessments, Payments and Other Specified Matters for Eileen H. Lipari, SSN: [REDACTED] 8705 & Spouses SSN: [REDACTED] 9760, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1994, consisting of six pages

**Government
Exhibit**

Bradley Ex 5

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, appearing to read "Steve Bonnemort".

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:

8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 62,500.00			
	TAXABLE INCOME 56,875.00			
07-29-1999	SUBSTITUTE FOR RETURN 82210-212-25205-9		0.00	08-30-1999
11-17-1999	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 10-04-2002			
	LATE FILING PENALTY 20001108		3,101.40	03-27-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-467-00051-0 20001108		15,055.00	03-27-2000
03-27-2000	RENUMBERED RETURN 29247-467-00051-0			
	INTEREST ASSESSED 20001108		9,899.41	03-27-2000
07-24-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
07-01-2000	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
08-14-2000	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:


 8705
9760

 TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
12-01-2000	RECEIVED POA/TIA			
12-10-2001	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
12-21-2001	FEDERAL TAX LIEN			
02-04-2002	FEES AND COLLECTION COSTS		14.00	
01-29-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
03-21-2003	REMOVED POA/TIA			
07-25-2003	FEDERAL TAX LIEN			
08-18-2003	FEES AND COLLECTION COSTS		10.00	
09-08-2003	FEES AND COLLECTION COSTS		3.00	
	ADDITIONAL TAX ASSESSED 86254-633-05007-3 20033508		0.00	09-08-2003
01-08-2002	LEGAL SUIT PENDING			
FORM 4340 (REV. 01-2002)			PAGE 2	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:

8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-10-2002	LEGAL SUIT PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
09-22-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
09-29-2003	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-06-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-17-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
06-14-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
05-05-2004	LEGAL SUIT PENDING			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:

8705
9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	FAILURE TO PAY TAX PENALTY 20074308		3,763.75	11-05-2007
02-23-2009	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-04-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-23-2010	FEDERAL TAX LIEN			
07-12-2010	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
08-05-2010	LEGAL SUIT PENDING			
11-22-2010	FAILURE TO PAY TAX PENALTY ABATED		317.75-	
FORM 4340	(REV. 01-2002)			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-27-2000	LATE FILING PENALTY ABATED		662.60-	
	LATE FILING PENALTY 20001108		662.60	03-27-2000
11-22-2010	PRIOR TAX ABATED BY EXAMINATION 29247-706-10007-0		1,271.00-	
03-27-2000	Statutory Notice of Balance Due			
05-01-2000	Notice of Balance Due			
06-05-2000	Statutory Notice of Intent to Levy			
09-22-2003	Statutory Notice of Intent to Levy			
11-05-2007	Statutory Notice of Balance Due			
11-03-2008	Statutory Notice of Balance Due			
09-28-2009	Statutory Notice of Intent to Levy			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:



8705
9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1994

BALANCE 30,257.81

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: Steve Bonnemort

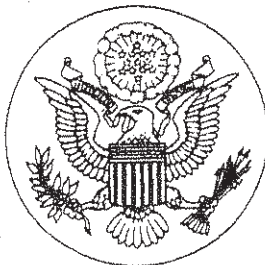
TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 11/22/2010

United States



of America

Department of the Treasury
Internal Revenue Service

Date: Nov. 22, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Eileen H. Lipari, SSN: [REDACTED] 8705 & Spouses SSN: [REDACTED] 9760, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1995, consisting of six pages

**Government
Exhibit**

Bradley Ex 6

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, appearing to read "Steve Bonnemort".

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 61,900.00			
	TAXABLE INCOME 56,125.00			
07-29-1999	SUBSTITUTE FOR RETURN 82210-212-25204-9		0.00	08-30-1999
11-17-1999	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 10-04-2002			
	LATE FILING PENALTY 20001108		3,026.25	03-27-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-467-00050-0 20001108		30,382.00	03-27-2000
03-27-2000	RENUMBERED RETURN 29247-467-00050-0			
	INTEREST ASSESSED 20001108		14,891.99	03-27-2000
07-24-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
07-01-2000	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
08-14-2000	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
12-01-2000	RECEIVED POA/TIA			
12-10-2001	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
12-21-2001	FEDERAL TAX LIEN			
01-29-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
03-21-2003	REMOVED POA/TIA			
07-25-2003	FEDERAL TAX LIEN			
01-08-2002	LEGAL SUIT PENDING			
01-10-2002	LEGAL SUIT PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
09-22-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] -8705
-9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
09-29-2003	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-06-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-17-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
06-14-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
05-05-2004	LEGAL SUIT PENDING			
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	FAILURE TO PAY TAX PENALTY 20074308		7,595.50	11-05-2007
02-23-2009	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:

8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-04-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-23-2010	FEDERAL TAX LIEN			
07-12-2010	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
08-05-2010	LEGAL SUIT PENDING			
11-22-2010	FAILURE TO PAY TAX PENALTY ABATED		4,232.50-	
03-27-2000	LATE FILING PENALTY ABATED		4,568.75-	
	LATE FILING PENALTY 20001108		4,568.75	03-27-2000
11-22-2010	PRIOR TAX ABATED BY EXAMINATION 29247-706-10008-0		16,932.00-	
03-27-2000	Statutory Notice of Balance Due			
05-01-2000	Notice of Balance Due			
06-05-2000	Statutory Notice of Intent to Levy			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED]-8705
[REDACTED]-9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
09-22-2003	Statutory Notice of Intent to Levy			
11-05-2007	Statutory Notice of Balance Due			
11-03-2008	Statutory Notice of Balance Due			
09-28-2009	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1995

BALANCE 34,731.24

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Steve Bonnemort

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 11/22/2010

FORM 4340 (REV. 01-2002)

PAGE 6

United States



of America

Department of the Treasury
Internal Revenue Service

Date: Nov. 22, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Eileen H. Lipari, SSN: [REDACTED] 8705 & Spouses SSN: [REDACTED] 9760, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1996, consisting of six pages

under the custody of this office.



IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 35,303.00			
	TAXABLE INCOME 29,403.00			
	SELF EMPLOYMENT TAX 5,367.00			
07-29-1999	SUBSTITUTE FOR RETURN 82210-212-25229-9		0.00	08-30-1999
	LATE FILING PENALTY 20004208		2,475.00	10-30-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION 29247-684-10013-0 20004208		91,946.00	10-30-2000
	INTEREST ASSESSED 20004208		38,850.68	10-30-2000
12-01-2000	RECEIVED POA/TIA			
06-11-2001	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-622-08003-1 20013408		0.00	09-03-2001
09-03-2001	RENUMBERED RETURN 29247-622-08003-1			
12-10-2001	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] -8705
-9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
12-21-2001	FEDERAL TAX LIEN			
01-29-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
03-21-2003	REMOVED POA/TIA			
07-25-2003	FEDERAL TAX LIEN			
01-08-2002	LEGAL SUIT PENDING			
01-10-2002	LEGAL SUIT PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
07-26-2002	LEGAL SUIT NO LONGER PENDING			
09-22-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
09-29-2003	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-06-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN:

8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
11-17-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
06-14-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
05-05-2004	LEGAL SUIT PENDING			
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	FAILURE TO PAY TAX PENALTY 20074308		22,986.50	11-05-2007
02-23-2009	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-04-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
02-08-2010	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-29-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-23-2010	FEDERAL TAX LIEN			
08-05-2010	LEGAL SUIT PENDING			
09-13-2010	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-22-2010	FAILURE TO PAY TAX PENALTY ABATED	20,236.00-		
10-30-2000	LATE FILING PENALTY ABATED	18,212.00-		
	LATE FILING PENALTY 20004208	18,212.00		10-30-2000
11-22-2010	PRIOR TAX ABATED BY EXAMINATION 29247-706-10009-0	80,946.00-		
11-22-2010	INTEREST ABATED	18,911.21-		
10-30-2000	Statutory Notice of Balance Due			
11-20-2000	Statutory Notice of Intent to Levy			
09-22-2003	Statutory Notice of Intent to Levy			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN H LIPARI

EIN/SSN: [REDACTED] 8705
9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
11-05-2007	Statutory Notice of Balance Due			
11-03-2008	Statutory Notice of Balance Due			
01-04-2010	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS


EILEEN H LIPARI

EIN/SSN: [REDACTED] -8705
-9760

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1996

BALANCE 36,164.97

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Steve Bonnemort

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 11/22/2010

United States



of America

Department of the Treasury
Internal Revenue Service

Date: Nov. 22, 2010

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Eileen Lipari, SSN: [REDACTED] 8705 & Spouses SSN: [REDACTED] 9760, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1997, consisting of six pages



under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Steve Bonnemort
Accounting Operation Manager
Ogden W&I Submission Processing
W&I Delegation Order WI-11-5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN LIPARI

EIN/SSN: [REDACTED] 8705
[REDACTED] 9760*TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1997

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 19,475.00			
	TAXABLE INCOME 13,375.00			
09-25-2001	SUBSTITUTE FOR RETURN 29210-293-25224-1		0.00	11-19-2001
12-01-2000	RECEIVED POA/TIA			
	QUICK ASSESSMENT 22251-315-12100-2	08	193,864.00	11-11-2002
	QUICK ASSESSMENT 22251-315-12100-2	08	0.00	11-11-2002
	INTEREST ASSESSED 20024708		81,573.03	11-11-2002
02-17-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
03-21-2003	REMOVED POA/TIA			
	QUICK ASSESSMENT 19251-139-12200-3	08	0.00	05-19-2003
	QUICK ASSESSMENT 19251-139-12200-3	08	0.00	05-19-2003

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN LIPARI

EIN/SSN:

-8705
-9760*TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1997

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	LATE FILING PENALTY 20032308		2,613.38	05-19-2003
	INTEREST ASSESSED 20032308		29,907.26	05-19-2003
	ADDITIONAL TAX ASSESSED 19254-553-08637-3 20032408		0.00	06-23-2003
08-15-2003	FEDERAL TAX LIEN			
09-08-2003	FEES AND COLLECTION COSTS		10.00	
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT REVIEW 29247-721-00025-3 20034808		0.00	12-08-2003
12-08-2003	RENUMBERED RETURN 29247-721-00025-3			
06-14-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
05-05-2004	LEGAL SUIT PENDING			

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN LIPARI

EIN/SSN: [REDACTED] 8705
9760*TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1997

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-02-2006	LEGAL/BANKRUPTCY SUIT NO LONGER PENDING			
10-29-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
	FAILURE TO PAY TAX PENALTY 20074308		48,466.00	11-05-2007
11-12-2007	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
12-31-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
02-23-2009	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-20-2009	FEDERAL TAX LIEN			
12-14-2009	FEES AND COLLECTION COSTS		8.00	
01-04-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
FORM 4340	(REV. 01-2002)		PAGE	3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN LIPARI

EIN/SSN: [REDACTED] 8705
9760*TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1997

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
02-08-2010	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
03-29-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
08-05-2010	LEGAL SUIT PENDING			
09-13-2010	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-22-2010	FAILURE TO PAY TAX PENALTY ABATED	45,562.25-		
05-19-2003	LATE FILING PENALTY ABATED	45,852.62-		
	LATE FILING PENALTY 20032308	45,852.62		05-19-2003
11-22-2010	PRIOR TAX ABATED BY EXAMINATION 29247-706-10010-0	182,249.00-		
11-22-2010	INTEREST ABATED	93,403.46-		
11-11-2002	Statutory Notice of Balance Due			
12-23-2002	Statutory Notice of Intent to Levy			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EILEEN LIPARI

EIN/SSN: [REDACTED] -8705
-9760*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1997

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
05-19-2003	Statutory Notice of Balance Due			
11-05-2007	Statutory Notice of Balance Due			
10-29-2007	Statutory Notice of Intent to Levy			
01-04-2010	Statutory Notice of Intent to Levy			

FORM 4340 (REV. 01-2002)

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS


EILEEN LIPARI

EIN/SSN: [REDACTED] 8705
9760*

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1997

BALANCE 35,226.96

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Steve Bonnemort

TITLE: Accounting Operation Manager, Ogden W&I Submission Processing

DELEGATION ORDER: W&I Delegation Order WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 11/22/2010

Form 4549-A (Rev. May 2008)		Department of the Treasury-Internal Revenue Service Income Tax Discrepancy Adjustments		Page <u>1</u> of <u>4</u>
Name and Address of Taxpayer Eileen Lipari PO Box 2125 Cottonwood AZ 86326-2125		Taxpayer Identification Number [REDACTED]		Return Form No.: 1040
		Person with whom examination changes were discussed.	Name and Title:	
		Period End 12/31/1994	Period End 12/31/1995	Period End 12/31/1996
1. Adjustments to income				
a. Other Income		(4,121.00)	(48,211.00)	(48,655.00)
b. Exemptions			(1,000.00)	(2,550.00)
c. Sch C1 - Other Income				(154,287.00)
d. SE AGI Adjustment				3,778.00
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total Adjustments		(4,121.00)	(48,211.00)	(201,714.00)
3. Taxable Income Per Return or as Previously Adjusted		60,996.00	105,336.00	231,117.00
4. Corrected Taxable income		56,875.00	56,125.00	29,403.00
Tax Method		TAX TABLE	TAX TABLE	TAX TABLE
Filing Status		Married Separate	Married Separate	Married Separate
5. Tax		13,784.00	13,450.00	5,633.00
6. Additional Taxes / Alternative Minimum				
7. Corrected Tax Liability		13,784.00	13,450.00	5,633.00
8. Less				
a. Credits				
b.				
c.				
d.				
9. Balance (Line 7 less total of Lines 8a thru 8d)		13,784.00	13,450.00	5,633.00
10. Plus				5,367.00
a. Self Employment Tax				
b. Other Taxes				
c.				
d.				
11. Total Corrected Tax Liability (Line 9 plus Lines 10a thru 10d)		13,784.00	13,450.00	11,000.00
12. Total Tax Shown on Return or as Previously Adjusted		15,055.00	30,382.00	91,946.00
13. Adjustments to:				
a.				
b.				
c.				
14. Deficiency-Increase in Tax or (Overassessment - Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)		(1,271.00)	(16,932.00)	(80,946.00)
15. Adjustments to Prepayment Credits-Increase (Decrease)				
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)		(1,271.00)	(16,932.00)	(80,946.00)

Government Exhibit
Bradley Ex 9

Form 4549-A (Rev. May 2008)	Department of the Treasury-Internal Revenue Service Income Tax Discrepancy Adjustments		Page <u>2</u> of <u>4</u>
Name of Taxpayer Eileen Lipari	Taxpayer Identification Number [REDACTED]		Return Form No.: 1040
17. Penalties/ Code Sections	Period End 12/31/1994	Period End 12/31/1995	Period End 12/31/1996
a. Delq-IRC 6651(a) (2)	(317.75)	(4,232.50)	(20,236.00)
b. Delq-IRC 6651(a) (1)	(662.60)	(4,568.75)	(18,212.00)
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	(980.35)	(8,801.25)	(38,448.00)
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).	0.00	0.00	0.00
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	(1,271.00)	(16,932.00)	(80,946.00)
b. Penalties (Line 18) - computed to 07/14/2010	(980.35)	(8,801.25)	(38,448.00)
c. Interest (IRC § 6601) - computed to 08/13/2010	0.00	0.00	0.00
d. TMT Interest - computed to 08/13/2010 (on TMT underpayment)	0.00	0.00	0.00
e. Amount due or refund - (sum of Lines a, b, c and d)	(2,251.35)	(25,733.25)	(119,394.00)

Other Information:

Examiner's Signature: Name Cheryl Bradley	Employee ID: 0536263	Office: Mesa	Date: 07/14/2010
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form 4549-A (Rev. May 2008)		Department of the Treasury-Internal Revenue Service Income Tax Discrepancy Adjustments		Page <u>3</u> of <u>4</u>
Name and Address of Taxpayer Eileen Lipari PO Box 2125 Cottonwood AZ 86326-2125		Taxpayer Identification Number [REDACTED]		Return Form No.: 1040
		Person with whom examination changes were discussed.	Name and Title:	
1. Adjustments to income		Period End 12/31/1997	Period End	Period End
a. Other Income		(468,416.00)		
b. Exemptions		(2,650.00)		
c.				
d.				
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total Adjustments		(471,066.00)		
3. Taxable Income Per Return or as Previously Adjusted		521,991.00		
4. Corrected Taxable Income		50,925.00		
Tax Method		TAX TABLE		
Filing Status		Married Separate		
5. Tax		11,615.00		
6. Additional Taxes / Alternative Minimum				
7. Corrected Tax Liability		11,615.00		
8. Less				
a. Credits				
b.				
c.				
d.				
9. Balance (Line 7 less total of Lines 8a thru 8d)		11,615.00		
10. Plus				
a. Other				
b. Taxes				
c.				
d.				
11. Total Corrected Tax Liability (Line 9 plus Lines 10a thru 10d)		11,615.00		
12. Total Tax Shown on Return or as Previously Adjusted		193,864.00		
13. Adjustments to:				
a.				
b.				
c.				
14. Deficiency-Increase in Tax or (Overassessment - Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)		(182,249.00)		
15. Adjustments to Prepayment Credits-Increase (Decrease)				
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)		(182,249.00)		

Government Exhibit
Bradley Ex 10

Form 4549-A (Rev. May 2008)	Department of the Treasury-Internal Revenue Service Income Tax Discrepancy Adjustments		Page <u>4</u> of <u>4</u>
Name of Taxpayer Bileen Libari	Taxpayer Identification Number [REDACTED]		Return Form No.: 1040
17. Penalties/ Code Sections	Period End 12/31/1997	Period End	Period End
a. Delq-IRC 6651(a)(2)	(45,562.25)		
b. Delq-IRC 6651(a)(1)	(45,852.62)		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties:	(91,414.87)		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).	0.00		
19. Summary of Taxes, Penalties, and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	(182,249.00)		
b. Penalties (Line 18) - computed to 07/14/2010	(91,414.87)		
c. Interest (IRC § 6601) - computed to 08/13/2010	0.00		
d. TMT Interest - computed to 08/13/2010 (on TMT underpayment)	0.00		
e. Amount due or refund - (sum of Lines a, b, c and d)	(273,663.87)		

Other Information:

Examiner's Signature: Name Cheryl Bradley	Employee ID: 0536263	Office: Mesa	Date: 07/14/2010
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.