



NOV 07 2012
05:21 PM

NOV 07 2012

UNITED STATES TAX COURT

STEVEN T. & SARAH V. WALTNER,)	
)	
Petitioners,)	
)	
v.)	Docket No. 8726-11L
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

DECLARATION OF JILL DECARIA
MANAGER IN THE FRIVOLOUS RETURN PROGRAM

I, Jill Declaria, declare:

1. I am an employee of the Internal Revenue Service assigned to work at an office in Ogden Service Center handling the I.R.C. § 6702 penalty for frivolous tax submissions. My title is Manager for the Frivolous Return Program.

2. My duties include management of work performed in reviewing tax returns and other material for frivolous submissions and specified frivolous submissions and ascertaining whether a frivolous submission occurred and take appropriate actions concerning the submissions of frivolous tax returns and other frivolous submissions. The term "submission" includes both tax return filings and specified submissions to the Internal Revenue Service.

3. The scope of my duties includes accessing Internal Revenue Service records, made at or near the time by, or from

information transmitted by, a person with knowledge, kept in the course of a regularly conducted business activity, and it is the practice of the Internal Revenue Service to make the records.

4. In the scope of my duties, Internal Revenue Service records concerning Steven Waltner and Sarah Waltner (referred collectively as the "Waltners") have been accessed and the following exhibits reflect records which have been redacted as to taxpayer identification numbers, minor's names except generally to the extent of their first initial, and the numbers of bank accounts except for their last four digits.

5. I am knowledgeable of the practices and standards concerning the Internal Revenue Service's Frivolous Return Program, including but not limited to review of taxpayer submissions to the Internal Revenue Service, communication protocols with taxpayers, decisions to assert the I.R.C. § 6702(a) penalty and review protocols, and recommendation and approval to assess the penalty.

6. It is a regular and standard practice of the Frivolous Return program to have all recommendations of an Internal Revenue Service employee to assess the I.R.C. § 6702 penalty approved in writing by the immediate supervisor of the individual making such determination or such higher official as

the Secretary of the Treasury or his delegate (hereafter generally referred to as "Secretary") may designate.

7. As to Steve Waltner, records of the Internal Revenue Service reflect the filing frivolous filer penalty for years 2003 to 2007 as follows: one each for 2003, 2004 and 2005; two for 2006; and, six for 2007.

8. A review of records of the Internal Revenue Service as to the I.R.C. § 6702 penalty assessed against Steven Waltner for 2003 through 2007, reflect each penalty was recommended by an Internal Revenue Service employee in the Frivolous Filing Program and each recommendation of an Internal Revenue Service employee was approved in writing by the immediate supervisor of the individual making such determination or such higher official as the Secretary designated.

9. As to Sarah Waltner, records of the Internal Revenue Service reflect the filing frivolous filer penalty for years 2003 to 2007 as follows: one each for 2003, 2004 and 2005; three for 2006; and, six for 2007.

10. A review of records of the Internal Revenue Service as to the I.R.C. § 6702 penalty assessed against Sarah Waltner for 2003 through 2007, reflect each penalty was recommended by an Internal Revenue Service employee in the Frivolous Filing Program and each recommendation of an Internal Revenue Service

employee was approved in writing by the immediate supervisor of the individual making such determination or such higher official as the Secretary designated, with the exception that Exhibit 34-R referenced below, a Form 8278 for a penalty for 2007 reflects penalty recommendation by Mrs. Ranson and the approval is absent, though electronic records reflect Craig Butcher approved the penalty and he was the recommending employee's immediate supervisor of the individual making such determination or such higher official as the Secretary designated.

11. It is a standard practice of the Internal Revenue Service to generate a Form 8278 in the process of asserting the I.R.C. § 6702 penalty. In addition to the paper copy of the Form 8278, electronic records of the Internal Revenue Service reflect certain information.

12. It is a standard practice of the Internal Revenue Service that employees in the Frivolous Filer Program will initiate a Form 8278 for the I.R.C. § 6702 penalty. Generally, the Form 8278 is associated with the frivolous filed return.

13. A review of Internal Revenue Service discovered as to the 23 I.R.C. § 6702 \$5,000.00 penalties assessed against Steven Waltner and Sarah Waltner, three penalties each were contemporaneously assessed against Steven Waltner and Sarah Waltner for 2007, and as of the date of this writing, not all

Form 8278s have been located within Internal Revenue Service records. Regardless, based on a review of Internal Revenue Service records, including the Forms 8278 located, each of which reflect an employee and approval in writing by the immediate supervisor of the recommending employee or such higher person as designated by the Secretary, with the exception of Exhibit 34-R which reflects the employee recommending the penalty but written approval on the form is absent though electronic records of the Internal Revenue Service reflect approval by Craig Butcher who is the immediate supervisor of the recommending employee or such higher person as designated by the Secretary, it is my opinion that except for Exhibit 34-R, every I.R.C. § 6702 penalty assessed against Steven Waltner and Sarah Waltner for 2003 through 2007, inclusive, involved an employee of the Frivolous Filer Program who recommended asserting the penalty and each recommendation of an Internal Revenue Service employee was approved in writing by the immediate supervisor of the individual making such determination or such higher official as the Secretary designated.

14. Internal Revenue Service records reflect as to the I.R.C. § 6702 assessed against Steven Waltner for 2003, the penalty was recommended by Dustan Pierce, and approval in writing was by Shirley Hudgens, the immediate supervisor

of the individual making such determination or such higher official as designated by the Secretary.

15. Internal Revenue Service records reflect as to the I.R.C. § 6702 assessed against Sarah Waltner for 2003, the penalty was recommended by _Dustan Pierce ___, and approval in writing was by ___Shirley Hudgens___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

16. Internal Revenue Service records reflect as to the I.R.C. § 6702 assessed against Steven Waltner for 2004, the penalty was recommended by __Mrs. Ipson__, and approval in writing was by ___Cynthia Drefs___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

17. Internal Revenue Service records reflect as to the I.R.C. § 6702 assessed against Sarah Waltner for 2004, the penalty was recommended by __Mrs. Ipson__, and approval in writing was by ___Cynthia Drefs___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

18. Internal Revenue Service records reflect as to the I.R.C. § 6702 assessed against Steven Waltner for 2005, the penalty was recommended by _Dustan Pierce ___, and approval in

writing was by ___Shirley Hudgens___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

19. Internal Revenue Service records reflect as to the I.R.C. § 6702 assessed against Sarah Waltner for 2005, the penalty was recommended by _Dustan Pierce ___, and approval in writing was by ___Shirley Hudgens___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

20. Internal Revenue Service records reflect as to an I.R.C. § 6702 assessed against Steven Waltner for 2006, the penalty was recommended by _Dustan Pierce ___, and approval in writing was by ___Shirley Hudgens___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

21. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Steven Waltner for 2006, the penalty was recommended by _Debra Ballard_____, and approval in writing was by ___Barbara Brown_____, immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

22. Internal Revenue Service records reflect as to an I.R.C. § 6702 assessed against Sarah Waltner for 2006, the

penalty was recommended by __Dustan Pierce ____, and approval in writing was by ___Shirley Hudgens___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

23. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Sarah Waltner for 2006, the penalty was recommended by __Debra Ballard___, and approval in writing was by ___Barbara Brown___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

24. Internal Revenue Service records reflect as to a third I.R.C. § 6702 assessed against Sarah Waltner for 2006, the penalty was recommended by __Ms. McNeeley___, and approval in writing was by ___Christen Nicholas___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

25. Internal Revenue Service records reflect as to an I.R.C. § 6702 assessed against Steven Waltner for 2007, a penalty was recommended by __Mrs. Ranson___, and approval in writing was by ___Craig Butcher___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

26. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Steven Waltner for 2007, a penalty was recommended by Mrs. Ranson, and approval in writing was by Craig Butcher, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

27. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Steven Waltner for 2007, a penalty was recommended by Mrs. Ranson, and approval in writing was by Craig Butcher, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

28. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Steven Waltner for 2007, a penalty was recommended by Mrs. Ranson, and approval in writing was by Craig Butcher, immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

29. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Steven Waltner for 2007, a penalty was recommended by Ms. Read, and approval in writing was by Tina Smith, immediate supervisor of the

individual making such or such higher official as designated by the Secretary.

30. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Steven Waltner for 2007, a penalty was recommended by Debra Ballard, and approval in writing was by Barbara Brown, immediate supervisor of the individual making or such higher official as designated by the Secretary.

31. Internal Revenue Service records reflect as to a I.R.C. § 6702 assessed against Sarah Waltner for 2007, a penalty was recommended by Mrs. Ranson, and approval in writing was by Craig Butcher, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

32. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Sarah Waltner for 2007, a penalty was recommended by Mrs. Ranson, and approval in writing was by Craig Butcher, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

33. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Sarah Waltner for 2007, a penalty was recommended by Mrs. Ranson, and approval in writing

was by ___Craig Butcher___, the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

34. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Sarah Waltner for 2007, a penalty was recommended by _Mrs. Ranson_____, and approval in writing was by ___Craig Butcher___, immediate supervisor of the individual making or such higher official as designated by the Secretary.

35. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Sarah Waltner for 2007, a penalty was recommended by _Ms Read _____, and approval in writing was by ___Tina Smith___, the immediate supervisor of the individual making such higher official as designated by the Secretary.

36. Internal Revenue Service records reflect as to another I.R.C. § 6702 assessed against Sarah Waltner for 2007, a penalty was recommended by _Debra Ballard _____, and approval in writing was by ___Barbara Brown___, the immediate supervisor of the individual making such higher official as designated by the Secretary.

37. Exhibit 20-R is a copy of a Form 8278 for Steven Waltner for 2004 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty

and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

38. Exhibit 21-R is a copy of a Form 8278 for Sarah Waltner for 2004 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

39. Exhibit 22-R is a copy of a Form 8278 for Steven Waltner for 2006 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

40. Exhibit 23-R is a copy of a Form 8278 for Sarah Waltner for 2006 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

41. Exhibit 24-R is a copy of a Form 8278 for Sarah Waltner for 2006 concerning computation and assessment of an

I.R.C. § 6702 penalty. The originator recommended the penalty and approval occurred in writing by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

42. Exhibit 25-R is a copy of a Form 8278 for Steven Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval occurred in writing by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

43. Exhibit 26-R is a copy of a Form 8278 for Steven Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

44. Exhibit 26-R is a copy of a Form 8278 for Steven Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

45. Exhibit 27-R is a copy of a Form 8278 for Steven Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

46. Exhibit 28-R is a copy of a Form 8278 for Steven Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

47. Exhibit 29-R is a copy of a Form 8278 for Sarah Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

48. Exhibit 30-R is a copy of a Form 8278 for Sarah Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of

the individual making such determination or such higher official as designated by the Secretary.

49. Exhibit 31-R is a copy of a Form 8278 for Sarah Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

50. Exhibit 32-R is a copy of a Form 8278 for Sarah Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

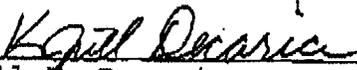
51. Exhibit 33-R is a copy of a Form 8278 for Sarah Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty and approval in writing occurred by the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary.

52. Exhibit 34-R is a copy of a Form 8278 for Sarah Waltner for 2007 concerning computation and assessment of an I.R.C. § 6702 penalty. The originator recommended the penalty

though the form does not reflect an approval. However, electronic records of the Internal Revenue Service reflect penalty recommendation was approved by Craig Butcher who was the immediate supervisor of the individual making such determination or such higher official as designated by the Secretary of the recommending employee and said approval occurred on the same date as when the penalty was approved against the spouse as reflected in Exhibit 29-R, indicating approvals were secured.

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

Executed on: 11-7-12



Jill K. Decaria
Manager
Frivolous Return Program
Internal Revenue Service

Computation and Assessment of Miscellaneous Penalties Non-Return Related Civil Penalties

1. Taxpayer's Name: Last, First, Middle initial (single name only) Waltner Steven T	5. Year (mandatory) (yyyy/mm) 2004/12	6. Statute Date (mandatory) (mm/dd/yyyy) 04/25/08
2. Address	7. (a) SSN: [REDACTED] or (b) EIN: [REDACTED]	
3. MPF (if one): <input type="checkbox"/> BMP 30 <input type="checkbox"/> BMP 15	4. * if no AS60: <input type="checkbox"/>	8. Function (if one): <input type="checkbox"/> LMSB <input checked="" type="checkbox"/> SB/SE <input type="checkbox"/> W& <input type="checkbox"/> TE/GE <input type="checkbox"/> Appeals

FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. PENALTY DESCRIPTION	(a) Code Section	(b) Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
D. Excise					
Failure to report a vessel / facility --- IRC sec. 4101(d)	6725	667			
Failure to register / reregister --- IRC sec. 4101(a)	6729	670			
Failure to display registration --- IRC sec. 4101(a)(3)	6718	667			
Refusal to allow entry or inspection --- IRC sec. 4083(d)(1)	6717	655			
Mechanical dye injection systems	6715A	665			
Resale of adulterated diesel fuels	6720A	673			
Dyed fuel violations	6715	656			
Excessive claims	6675	661			
E. Other					
Acknowledgment regarding vehicle donation --- IRC sec. 170(f)(12)	6720	630			
Sanctions and costs awarded by Tax Court	6673(a)	643			
Sanctions and costs awarded by other courts	6673(b)	644			
Involuntary return 1040X Ret 2/17/08	6702(a)	666		6000	
Broker failure to notify payor	6705	632			
Failure to file Form 8806 --- IRC sec. 6043	6652(l)	649			
Failures relating to Form 8027 --- IRC sec. 6053	6721	638			
Failure to provide public inspection (IMF)	6652(c)(1)(C)	528			
Failure to provide public inspection (IMF)	6652(c)(1)(D)	527			
Failure to make required disclosure (BMF)	527(j)(1)	662			
Return regarding mergers/acquisitions --- IRC sec. 8043A	6721	672			
Failure to file Form 8281 --- OID	6706	678			
Disclosure regarding quid pro quo contributions (BMF) --- IRC sec. 6115	6714	671			
Returns regarding higher education tuition --- IRC sec. 6050S	6721 or 6722	637			
Fraudulent failure to file (See IRM 20.1.2.7(f))	6651(f)	636			
Failure to file a disclosure required of tax-exempt entity	6652(c)(3)(A)	611			

Remarks:

10. Originator Mrs. Tyson	11. Date 8-4-08	12. Organization Code DLR9474440	13. Phone
14. Reviewer CDrep	15. Date 8-8-08	16. Terminal Operator	17. Date

**Computation and Assessment of Miscellaneous Penalties
Non-Return Related Civil Penalties**

1. Taxpayer's Name: Last, First, Middle Initial (single name only) <i>Waltner Sarah V</i>	5. Year (mandatory) (yyyymm) <i>200412</i>	6. Statute Date (mandatory) (mmddyyyy) <i>04252008</i>
2. Address		7. (a) SSN or (b) EIN: [REDACTED]
3. MFT (if any): <input type="checkbox"/> IMF-55 <input type="checkbox"/> IMF-13 <input type="checkbox"/> X if no ASEID		8. Function (if any): <input type="checkbox"/> LMSB <input checked="" type="checkbox"/> SB/SE <input type="checkbox"/> W& <input type="checkbox"/> TE/GE <input type="checkbox"/> Appeals

FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. PENALTY DESCRIPTION	(a) Code Section	(b) Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
D. Excise					
Failure to report a vessel / facility --- IRC sec. 4101(d)	6725	667			
Failure to register / re-register --- IRC sec. 4101(a)	6719	670			
Failure to display registration --- IRC sec. 4101(a)(3)	6718	657			
Refusal to allow entry or inspection --- IRC sec. 4003(d)(1)	6717	655			
Mechanical dye injection systems	6715A	665			
Resale of adulterated diesel fuels	6720A	673			
Dyed fuel violations	6716	656			
Excessive claims	6675	661			
E. Other					
Acknowledgment regarding vehicle donation --- IRC sec. 170(f)(12)	6720	630			
Sanctions and costs awarded by Tax Court	6673(a)	643			
Sanctions and costs awarded by other courts	6673(b)	644			
Frivolous return <i>10240x Red. 2/17/08</i>	6702(a)	<u>666</u>		<i>5700</i>	
Broker failure to notify payor	6705	632			
Failure to file Form 8808 --- IRC sec. 6043	6652(l)	649			
Failures relating to Form 8027 --- IRC sec. 6053	6721	638			
Failure to provide public inspection (IMF)	6652(c)(1)(C)	628			
Failure to provide public inspection (IMF)	6652(c)(1)(D)	627			
Failure to make required disclosure (BMF)	527(j)(1)	662			
Return regarding mergers/acquisitions --- IRC sec. 6043A	6721	672			
Failure to file Form 8281 --- OID	6706	678			
Disclosure regarding quid pro quo contributions (BMF) --- IRC sec. 6115	6714	671			
Returns regarding higher education tuition --- IRC sec. 6050S	6721 or 6722	637			
Fraudulent failure to file (See IRM 20.1.2.7(6))	666:(f)	636			
Failure to file a disclosure required of tax-exempt entity	6652(c)(3)(A)	611			

Remarks:

10. Originator <i>Mrs. Ipsen</i>	11. Date <i>8-4-08</i>	12. Organization Code <i>010947444</i>	13. Phone
14. Reviewer <i>C. D. [unclear]</i>	15. Date <i>8-8-08</i>	16. Terminal Operator	17. Date

Computation and Assessment of Miscellaneous Penalties

Non-Return Related Civil Penalties

1. Taxpayer's Name: Last, First, Middle Initial (Single name only) **WALTNER, STEVEN T** 5. Year (mandatory) (yyyymm) **200612** 6. Statute Date (mandatory) (mmdyyyyy)

2. Address **2825 N 103RD AVE
AVONDALE AZ 85392-4579-251** 7. (a) SSN [REDACTED]
or
(b) EIN

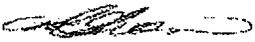
3. MFT ("X" one): IMF 55 BMF 13 4. "X" if no ASED: 8. Function ("X" one): Examination Collection TE/GE Appeals

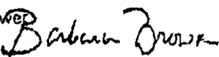
FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. PENALTY DESCRIPTION	(a) Code Section	(b) Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
E. Other					
Acknowledgment regarding vehicle donation	6720/170(f)(12)	630			
Sanctions and costs awarded by Tax Court	6673(a)	643			
Sanctions and costs awarded by other courts	6673(b)	644			
Frivolous return 1040 received : see remarks	6702	666	1	5,000.00	
Broker failure to notify payor	6705	632			
Failure to file Form 8806	6652(i)(6043)	649			
Failures relating to Form 8027	6721/6053	638			
Failure to provide public inspection (IMF)	6652(c)(1)(C)	528			
Failure to provide public inspection (IMF)	6652(c)(1)(D)	527			
Failure to make required disclosure (BMF)	527(j)(1)	662			
Return regarding mergers/acquisitions	6721/6043A	672			
Failure to file Form 8281-01D	6706	678			
Disclosure regarding quid pro quo contributions	6115/6714	671			
Returns regarding higher education tuition	6050S/6721/6722	637			
Fraudulent failure to file (See IRM 20.1.2.7(6))	6651(f)	635			

Remarks:

01/22/2008

10. Originator  11. Date **2/10/2009** 12. Organization Code **5245** 13. Phone **801-620-2337**

14. Terminal Operator 15. Date 16. Reviewed  17. Date **FEB 10 2009**

Computation and Assessment of Miscellaneous Penalties

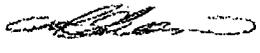
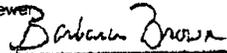
Non-Return Related Civil Penalties

1. Taxpayer's Name: Last, First, Middle Initial (Single name only) **WALTNER, SARAH V**
 2. Address **2825 N 103RD AVE**
AVONDALE AZ 85392-4579-251
 3. MFT ("X" one): IMF 55 BMF 13 4. "X" if no ASED: 5. Year (mandatory) (yyyymm) **200612**
 6. Statute Date (mandatory) (mmddyyyy)
 7. (a) SSN: **[REDACTED]**
 or
 (b) EIN:
 8. Function ("X" one): Examination Collection TE/GE Appeals

FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. PENALTY DESCRIPTION	(a) Code Section	(b) Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
E. Other					
Acknowledgment regarding vehicle donation	6720/170(f)(12)	630			
Sanctions and costs awarded by Tax Court	6673(a)	643			
Sanctions and costs awarded by other courts	6673(b)	644			
Frivolous return 1040 received see remarks	6702	666	1	5,000.00	
Broker failure to notify payor	6705	632			
Failure to file Form 8806	6652(i)(6)043	649			
Failures relating to Form 8027	6721/6053	638			
Failure to provide public inspection (IMF)	6652(c)(1)(C)	528			
Failure to provide public inspection (IMF)	6652(c)(1)(D)	527			
Failure to make required disclosure (BMF)	527(j)(1)	662			
Return regarding mergers/acquisitions	6721/6043A	672			
Failure to file Form 8281-OID	6706	678			
Disclosure regarding quid pro quo contributions	6115/6714	671			
Returns regarding higher education tuition	6050S/6721/6722	637			
Fraudulent failure to file (See IRM 20.1.2.7(6))	6651(f)	635			

Remarks:
01/22/2008

10. Originator  11. Date **2/10/2009** 12. Organization Code **5245** 13. Phone **801-620-2337**
 14. Terminal Operator 15. Date 16. Reviewer  17. Date **FEB 10 2009**

Assessment and Abatement of Miscellaneous Civil Penalties

1. Name of the person assessed: Walter Gaudin V
 2. Name of the person assessed: REGULATORY
 3. State: MA
 4. City: Quincy
 5. Zip: 02269
 6. Phone: 617-852-3700
 7. Fax: 617-852-3700
 8. Mailing Address: 4579
 9. Mailing City: Quincy
 10. Mailing State: MA
 11. Mailing Zip: 02269
 12. Mailing Phone: 617-852-3700
 13. Mailing Fax: 617-852-3700
 14. Agency: MSB FRM WA APPEAL

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

Item	(a) Penalty Code Section	(b) Penalty Description	(c) Penalty Reference Number	(d) Number of Violations	(e) Amount Assessed	(f) Amount Abated	(g) Penalty Reason Code
3. Excess (RCM 80.1-0)							
	8075	Excess of costs	807				
	8715	Operational equipment	871				
	8710A	Mechanical equipment systems	871				
	8711	Refusal to comply with inspection - RC sec. 40B(1)(c)	871				
	8715	Failure to comply registration - RC sec. 410(1)(a)	871				
	8715	Failure to register/inspect - RC sec. 410(1)(a)	871				
	8720A	Failure to maintain records	871				
	8725	Failure to report a violation - RC sec. 410(1)(c)	871				
4. Other (RCM 20.1-0)							
	8020A	Failure to comply with RC sec. 20A	802				
	8020B	Structure and costs awarded by law court	802				
	8020C	Structure and costs awarded by other courts	802				
	8027	Penalty assessed to the liability of Regulator/Investigator/Inspector	802				
	8722(a)	Excess of costs <u>over 2000</u>	872		\$8,000.00		
	8722(b)	Excess of costs (over 2000)	872				
	8725	Excess of costs (over 2000)	872				
	8726	Excess of costs (over 2000)	872				
	8727	Excess of costs (over 2000)	872				

SIGNATURE DATE
2/10/09

16. Signature: [Signature]
 17. Title: Director
 18. Agency: MSB
 19. Date: 2/10/09
 20. Assessor: [Signature]
 21. Title: Inspector
 22. Agency: MSB
 23. Date: 2/10/09

Catalog Number 8278-1

www.mass.gov

Form 8278 (Rev. 02-2004)

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer's Name (Last, First, Middle Initial (single name only)) Waltney, Steven T		5. Year (mandatory) 2007	6. Statute Date (mandatory) (mm/yyyy)
2. Address		7. (a) SSN: or (b) EIN:	

3. MFT (optional) <input checked="" type="checkbox"/> IMF 55 <input type="checkbox"/> BMF 13	4. "X" if no ASED: <input type="checkbox"/>	8. Function (optional): <input type="checkbox"/> LMS6 <input checked="" type="checkbox"/> SB/SE <input type="checkbox"/> W&I <input type="checkbox"/> TE/GE <input type="checkbox"/> Appeals
--	---	--

CAUTION. FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excise (IRM 20.1.10)						
	6675	Excessive claims	661			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dyn injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(d)(1)	655			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	657			
	6719	Failure to register/reregister - IRC sec. 4101(e)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6652(i)	Failure to file Form 9926 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6702(a)	Evilous tax return Form 1041X Date 7-23-08	666	1	5000	
	6705	Broker failure to notify payor	632			
	6705	Failure to file an information return (Form B281) relating to OID	678			

Remarks

Signature Date: 4-27-08

10. Originator Mrs. Banson	11. Date 12-2-08	12. Organization Code 04169100416	13. Phone 801-630-2321
14. Reviewer [Signature]	15. Date 12-9-08	16. Terminal Operator	17. Date

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer's Name (Last, First, Middle Initial (single name only)) Waltner, Steven T

5. Year (mandatory) 2007 | 6. Statute Date (mandatory) (mm/dd/yyyy)

2. Address [Redacted]

(a) SSN: [Redacted] or (b) EIN: [Redacted]

3. MFT (optional): IMF 55 BMF 13 4. "X" if no ASED: 8. Function (optional): LMSB SB/SE W&I TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excise (IRM 20.1.10)						
	6675	Excessive claims	667			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(g)(1)	655			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	657			
	6719	Failure to register/reregister - IRC sec. 4101(a)	670			
	6720A	Rosale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6852(i)	Failure to file Form 8806 - IRC sec. 8043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6702(a)	Erroneous tax return <u>Form 1040X Date 5-9-08</u>	666	1	5200	
	6705	Broker failure to notify payor	632			
	6706	Failure to file an information return (Form 8281) relating to OIC	678			

Remarks

Signature Date: 4-27-08

10. Originator: Mrs. Hanson 11. Date: 12-2-08 12. Organization Code: 0409100411 13. Phone: 801-620-2321

14. Reviewer: [Signature] 15. Date: 12-9-08 16. Terminal Operator: 17. Date:

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer's Name (Last, First, Middle Initial (single name only))
 2. Address
 3. MFT (s) one: MF 55 BMF 13 4 "X" if no ASEED
 5. Year (mandatory)
 6. Statute Date (mandatory) (mm/dd/yyyy)
 7. (a) SSN: [REDACTED] or (b) EIN: [REDACTED]
 8. Function (s) one: LMSB SB/SE WBI TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excise (IRM 20.1.10)						
	6675	Excessive claims	661			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(d)(1)	655			
	6718	Failure to display registration - IRC sec. 4131(a)(3)	657			
	6719	Failure to register/register - IRC sec. 4101(a)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6652(f)	Failure to file Form 8806 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6702(a)	Frivolous tax return <i>Form 1140 Date 3-3-08</i>	666	1	5000	
	6705	Broker failure to notify payor	632			
	6706	Failure to file an information return (Form 8231) relating to OIC	678			

Remarks:

Signature Date: 2-21-08

10. Originator: Mrs. Ranson
 11. Date: 12-2-08
 12. Organization Code: 0409100416
 13. Phone: 801-630-2321
 14. Reviewer: [Signature]
 15. Date: 12-9-08
 16. Terminal Operator:
 17. Date:

ABQ-29-2012 00-54

1R8

801820754E P. 247

Page 5 of 6

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer Name (Last, First, Middle Initial) **WATNER, STEVEN**

2. Address **2825 N. GORD AVE
AVONDALE AZ 85086**

3. City **AVONDALE** State **AZ** Zip **85086**

4. Taxpayer ID No. **15-10-0510**

5. Assessment Year **2011**

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

Section	Penalty Code	Penalty Description	Assessment Amount	Abatement Amount	Priority Reason Code
C. Excise (IRM 26.1.10)					
	0675	Excise on cigars with tobacco in the U.S. per 1000 cigars	907		
	0714	Excise on fuel sold for use in motor vehicles	056		
	0744	Excise on fuel sold for use in aircraft	305		
	0717	Excise on energy or equipment - IRC sec. 4320(a)(1)	053		
	0718	Excise on energy for propulsion on vessels - IRC sec. 4320(a)(2)	057		
	0719	Excise on copper telephone - IRC sec. 4320(a)	070		
	0720	Excise on telephone equipment - IRC sec. 4320(a)(3)	073		
	0725	Excise on copper wire - IRC sec. 4320(a)(4)	057		
K. Other (IRM 26.1.18)					
	06070	Penalty for failure to file - IRC sec. 6651(a)(1)	87		
	06071	Penalty for failure to pay - IRC sec. 6651(a)(2)	500		
	06072	Penalty for failure to deposit - IRC sec. 6651(a)(3)	015		
	06073	Penalty for failure to provide information - IRC sec. 6651(a)(4)	074		
	06074	Penalty for failure to furnish information - IRC sec. 6651(a)(5)	000		
	06075	Penalty for failure to furnish information - IRC sec. 6651(a)(6)	000		
	06076	Penalty for failure to furnish information - IRC sec. 6651(a)(7)	000		
	06077	Penalty for failure to furnish information - IRC sec. 6651(a)(8)	000		
	06078	Penalty for failure to furnish information - IRC sec. 6651(a)(9)	000		
	06079	Penalty for failure to furnish information - IRC sec. 6651(a)(10)	000		
	06080	Penalty for failure to furnish information - IRC sec. 6651(a)(11)	000		
	06081	Penalty for failure to furnish information - IRC sec. 6651(a)(12)	000		
	06082	Penalty for failure to furnish information - IRC sec. 6651(a)(13)	000		
	06083	Penalty for failure to furnish information - IRC sec. 6651(a)(14)	000		
	06084	Penalty for failure to furnish information - IRC sec. 6651(a)(15)	000		
	06085	Penalty for failure to furnish information - IRC sec. 6651(a)(16)	000		
	06086	Penalty for failure to furnish information - IRC sec. 6651(a)(17)	000		
	06087	Penalty for failure to furnish information - IRC sec. 6651(a)(18)	000		
	06088	Penalty for failure to furnish information - IRC sec. 6651(a)(19)	000		
	06089	Penalty for failure to furnish information - IRC sec. 6651(a)(20)	000		
	06090	Penalty for failure to furnish information - IRC sec. 6651(a)(21)	000		
	06091	Penalty for failure to furnish information - IRC sec. 6651(a)(22)	000		
	06092	Penalty for failure to furnish information - IRC sec. 6651(a)(23)	000		
	06093	Penalty for failure to furnish information - IRC sec. 6651(a)(24)	000		
	06094	Penalty for failure to furnish information - IRC sec. 6651(a)(25)	000		
	06095	Penalty for failure to furnish information - IRC sec. 6651(a)(26)	000		
	06096	Penalty for failure to furnish information - IRC sec. 6651(a)(27)	000		
	06097	Penalty for failure to furnish information - IRC sec. 6651(a)(28)	000		
	06098	Penalty for failure to furnish information - IRC sec. 6651(a)(29)	000		
	06099	Penalty for failure to furnish information - IRC sec. 6651(a)(30)	000		
	06100	Penalty for failure to furnish information - IRC sec. 6651(a)(31)	000		
	06101	Penalty for failure to furnish information - IRC sec. 6651(a)(32)	000		
	06102	Penalty for failure to furnish information - IRC sec. 6651(a)(33)	000		
	06103	Penalty for failure to furnish information - IRC sec. 6651(a)(34)	000		
	06104	Penalty for failure to furnish information - IRC sec. 6651(a)(35)	000		
	06105	Penalty for failure to furnish information - IRC sec. 6651(a)(36)	000		
	06106	Penalty for failure to furnish information - IRC sec. 6651(a)(37)	000		
	06107	Penalty for failure to furnish information - IRC sec. 6651(a)(38)	000		
	06108	Penalty for failure to furnish information - IRC sec. 6651(a)(39)	000		
	06109	Penalty for failure to furnish information - IRC sec. 6651(a)(40)	000		
	06110	Penalty for failure to furnish information - IRC sec. 6651(a)(41)	000		
	06111	Penalty for failure to furnish information - IRC sec. 6651(a)(42)	000		
	06112	Penalty for failure to furnish information - IRC sec. 6651(a)(43)	000		
	06113	Penalty for failure to furnish information - IRC sec. 6651(a)(44)	000		
	06114	Penalty for failure to furnish information - IRC sec. 6651(a)(45)	000		
	06115	Penalty for failure to furnish information - IRC sec. 6651(a)(46)	000		
	06116	Penalty for failure to furnish information - IRC sec. 6651(a)(47)	000		
	06117	Penalty for failure to furnish information - IRC sec. 6651(a)(48)	000		
	06118	Penalty for failure to furnish information - IRC sec. 6651(a)(49)	000		
	06119	Penalty for failure to furnish information - IRC sec. 6651(a)(50)	000		
	06120	Penalty for failure to furnish information - IRC sec. 6651(a)(51)	000		
	06121	Penalty for failure to furnish information - IRC sec. 6651(a)(52)	000		
	06122	Penalty for failure to furnish information - IRC sec. 6651(a)(53)	000		
	06123	Penalty for failure to furnish information - IRC sec. 6651(a)(54)	000		
	06124	Penalty for failure to furnish information - IRC sec. 6651(a)(55)	000		
	06125	Penalty for failure to furnish information - IRC sec. 6651(a)(56)	000		
	06126	Penalty for failure to furnish information - IRC sec. 6651(a)(57)	000		
	06127	Penalty for failure to furnish information - IRC sec. 6651(a)(58)	000		
	06128	Penalty for failure to furnish information - IRC sec. 6651(a)(59)	000		
	06129	Penalty for failure to furnish information - IRC sec. 6651(a)(60)	000		
	06130	Penalty for failure to furnish information - IRC sec. 6651(a)(61)	000		
	06131	Penalty for failure to furnish information - IRC sec. 6651(a)(62)	000		
	06132	Penalty for failure to furnish information - IRC sec. 6651(a)(63)	000		
	06133	Penalty for failure to furnish information - IRC sec. 6651(a)(64)	000		
	06134	Penalty for failure to furnish information - IRC sec. 6651(a)(65)	000		
	06135	Penalty for failure to furnish information - IRC sec. 6651(a)(66)	000		
	06136	Penalty for failure to furnish information - IRC sec. 6651(a)(67)	000		
	06137	Penalty for failure to furnish information - IRC sec. 6651(a)(68)	000		
	06138	Penalty for failure to furnish information - IRC sec. 6651(a)(69)	000		
	06139	Penalty for failure to furnish information - IRC sec. 6651(a)(70)	000		
	06140	Penalty for failure to furnish information - IRC sec. 6651(a)(71)	000		
	06141	Penalty for failure to furnish information - IRC sec. 6651(a)(72)	000		
	06142	Penalty for failure to furnish information - IRC sec. 6651(a)(73)	000		
	06143	Penalty for failure to furnish information - IRC sec. 6651(a)(74)	000		
	06144	Penalty for failure to furnish information - IRC sec. 6651(a)(75)	000		
	06145	Penalty for failure to furnish information - IRC sec. 6651(a)(76)	000		
	06146	Penalty for failure to furnish information - IRC sec. 6651(a)(77)	000		
	06147	Penalty for failure to furnish information - IRC sec. 6651(a)(78)	000		
	06148	Penalty for failure to furnish information - IRC sec. 6651(a)(79)	000		
	06149	Penalty for failure to furnish information - IRC sec. 6651(a)(80)	000		
	06150	Penalty for failure to furnish information - IRC sec. 6651(a)(81)	000		
	06151	Penalty for failure to furnish information - IRC sec. 6651(a)(82)	000		
	06152	Penalty for failure to furnish information - IRC sec. 6651(a)(83)	000		
	06153	Penalty for failure to furnish information - IRC sec. 6651(a)(84)	000		
	06154	Penalty for failure to furnish information - IRC sec. 6651(a)(85)	000		
	06155	Penalty for failure to furnish information - IRC sec. 6651(a)(86)	000		
	06156	Penalty for failure to furnish information - IRC sec. 6651(a)(87)	000		
	06157	Penalty for failure to furnish information - IRC sec. 6651(a)(88)	000		
	06158	Penalty for failure to furnish information - IRC sec. 6651(a)(89)	000		
	06159	Penalty for failure to furnish information - IRC sec. 6651(a)(90)	000		
	06160	Penalty for failure to furnish information - IRC sec. 6651(a)(91)	000		
	06161	Penalty for failure to furnish information - IRC sec. 6651(a)(92)	000		
	06162	Penalty for failure to furnish information - IRC sec. 6651(a)(93)	000		
	06163	Penalty for failure to furnish information - IRC sec. 6651(a)(94)	000		
	06164	Penalty for failure to furnish information - IRC sec. 6651(a)(95)	000		
	06165	Penalty for failure to furnish information - IRC sec. 6651(a)(96)	000		
	06166	Penalty for failure to furnish information - IRC sec. 6651(a)(97)	000		
	06167	Penalty for failure to furnish information - IRC sec. 6651(a)(98)	000		
	06168	Penalty for failure to furnish information - IRC sec. 6651(a)(99)	000		
	06169	Penalty for failure to furnish information - IRC sec. 6651(a)(100)	000		

Form 1040X
 Received Date 11/20/2010
 Signature Date 04/29/2008

Preparer Name: **Tom Smith** Tax ID: **87302 / Form 302** Preparer Code: **001 020-2037**

Signature: *Tom Smith* Date: **NOV 23 2010**

Copyright © 2009 H&R Block, Inc. Form 8278 (Rev. 12/2009)

Assessment and Abatement of Miscellaneous Civil Penalties

Name (Last, First, Middle, Initial, Suffix) Waltner, Steven T 5. Year (mandatory) 2007 6. Statute Date (mandatory; YYYY) 12

(a) SSN [REDACTED] or (b) EIN:

7. IMF 35 B/MF 13 4. 'X' if no ASED: 8. Function (x-one): LMSB SB/SE W&I TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excise (IRM 20.1.10)						
	6675	Excessive claims	661			
	6715	Dyed fuel violations	666			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(d)(1)	655			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	657			
	6719	Failure to register/register - IRC sec. 4101(a)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6632(c)	Failure to file Form 8806 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6697	Penalty with respect to Tax Liability of Regulated Investment Company	582			
	6702(a)	Fivolous Submissions <i>Form: 1040 Date: 4-15-09</i>	666	1	5000	
	6702(b)	Penalty for Specified Fivolous Submissions	543			
	6705	Broker failure to notify payor	632			
	6707	Failure to file an information return (Form 8281) relating to OTC	678			

Remarks

11a Date 5-14-09 11b Date 12 Organization Code 13 Phone 801-620-2321

14 Reason 15 Date 5/30/09 16 Terminal Operator 17 Date

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer's Name: Last, First, Middle Initial (single name only) **Waltner, Sarah V**

2. Address [Redacted]

3. MFT (if any) IMF 55 BMF 13

4. "X" if no ASED:

5. Year (mandatory) **2007**

6. Statute Date (mandatory) (mm/dd/yyyy)

7. (a) SSN: [Redacted] (b) EIN: [Redacted]

8. Function (if any): LMSB SB/SE W&I TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excess (IRM 20.1.10)						
	6675	Excessive claims	661			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(d)(1)	655			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	657			
	6719	Failure to register/register - IRC sec. 4101(a)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6652(i)	Failure to file Form 2806 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6702(a)	Frivolous tax return <i>Form: 1040 Date 7-30-08</i>	666	1	5000	
	6705	Broker failure to notify payor	632			
	6706	Failure to file an information return (Form 8261) relating to OID	678			

Remarks

Signature Date: 4-27-08

10. Originator: **Mrs. Ranson**

11. Date: **12-2-08**

12. Organization Code: **04169100416**

13. Phone: **801-620-2321**

14. Reviewer: **D. Mc**

15. Date: **12-9-08**

16. Terminal Operator

17. Date

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer Name (Last, First, Middle Initial (single name only)) Waltner, Sarah V 5. Year (mandatory) 2007 6. Statute Date (mandatory) (mm/yyyy) _____

2. Address _____ 7. (a) SSN _____ or (b) EIN _____

8. MFY (if any) IMF 55 BMF 13 4. "X" if no ASED: 6. Function (if one): LMSB SB/SE W&I TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excise (IRM 20.1.10)						
	6675	Excessive claims	601			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry at inspection - IRC sec. 4083(d)(1)	655			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	657			
	6719	Failure to register/register - IRC sec. 4101(a)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6652(f)	Failure to file Form 8008 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6702(a)	Erroneous tax return <u>Form 1040X Date 3-3-08</u>	656	1	5,000	
	6705	Broker failure to notify payor	532			
	6706	Failure to file an information return (Form 6281) relating to OID	678			

Remarks

Signature Date: 2-21-08

9. Originator Mrs. Ranson 11. Date 12-2-08 12. Organization Code 04109100416 13. Phone 801-620-2321

14. Reviewer [Signature] 15. Date 12-9-08 16. Terminal Operator _____ 17. Date _____

Assessment and Abatement of Miscellaneous Civil Penalties

1. Taxpayer Name (Last, First, Middle Initial (single name only)) Waltner, Sarah V 5. Year (mandatory) 2007/12 6. Statute Date (mandatory) (mm/dd/yyyy)

2. Address [Redacted] 7. (a) SSN [Redacted] or (b) EIN [Redacted]

3. MFT (check one): IMF 55 BMF 13 4. "X" if no ASED: 8. Function (check one): LMSB SB/SE W&I TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

9. Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
H. Excise (IRM 20.1.10)						
	6875	Excessive claims	661			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(f)(1)	655			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	657			
	6719	Failure to register/register - IRC sec. 4101(a)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
I. Other (IRM 20.1.10)						
	6652(f)	Failure to file Form 8836 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6702(a)	Frivolous tax return <u>Form: 1118 Date 5-1-08</u>	666	1	5000 ⁰⁰	
	6702	Erratic failure to notify payor	652			
	6706	Failure to file an information return (Form 8281) relating to CID	678			

Remarks:

Signature Date: 4-27-08

10. Originator Mrs. Banson 11. Date 12-2-08 12. Organization Code 0119100416 13. Phone 801-630-7321

14. Reviewer [Signature] 15. Date 12-9-08 16. Terminal Operator [Redacted] 17. Date [Redacted]

Assessment and Abatement of Miscellaneous Civil Penalties

Taxpayer Name (Last, First, Middle Initial (single name only)) **Waltner, Sarah V**
 Year (mandatory) **2007/12**
 State Date (mandatory) (mm/yyyy)
 (a) SSN: [REDACTED]
 (b) EIN: [REDACTED]
 Function (name): LMSB SB/SE W/1 TE/GE Appeals

CAUTION: FOR CORRECT LINE ITEM ENTRIES, FIRST IDENTIFY THE APPROPRIATE PENALTY CODE SECTION.

Item	(a) Penalty Code Section	Penalty Description	(b) Penalty Reference Number	(c) Number of Violations	(d) Amount Assessed	(e) Amount Abated
4 Excess (IRM 20.1.10)						
	6675	Excessive claims	661			
	6715	Dyed fuel violations	656			
	6715A	Mechanical dye injection systems	665			
	6717	Refusal to allow entry or inspection - IRC sec. 4083(d)(1)	665			
	6718	Failure to display registration - IRC sec. 4101(a)(3)	667			
	6719	Failure to register/register - IRC sec. 4101(a)	670			
	6720A	Resale of adulterated diesel fuels	673			
	6725	Failure to report a vessel/facility - IRC sec. 4101(d)	667			
5 Other (IRM 20.1.10)						
	6652(a)	Failure to file Form 8806 - IRC sec. 6043(c)	649			
	6673(a)	Sanctions and costs awarded by Tax Court	643			
	6673(b)	Sanctions and costs awarded by other courts	644			
	6697	Penalty with Respect to Tax Liability of Regulated Investment Company	582			
	6702(a)	Frivolous Submission Form: 1310 Date: 4-19-09	668	1	5000	
	6702(b)	Penalty for Specified Frivolous Submissions	543			
	6705	Broker failure to notify payer	632			
	6706	Failure to file an information return (Form 9281) relating to CIRD	678			

10a Signature: **Mrs. Ranson**
 10b Manager
 11a Date: **3-14-09**
 11b Date
 12 Organization Code
 13 Phone: **801-620-2321**
 15 Date
 16 Terminal Operator
 17 Date