

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

UNITED STATES OF AMERICA

Plaintiff,

v.

Civil Action No. 1:10-cv-02130-RBJ-BNB

CHARLES BARRETT and KATHLEEN
BARRETT

Defendants.

DECLARATION OF IRS TECHNICAL ADVISOR ROSEANNE MILLER

I, Roseanne Miller, pursuant to the provisions of 28 U.S.C. § 1746, declare that:

1. I am a duly commissioned Technical Advisor of the Small Business/Self-Employed Division of the Internal Revenue Service, with a post of duty in Grand Junction, Colorado.

2. I was formerly a duly commissioned Abusive Tax Avoidance Transactions Revenue Officer of the Small Business/Self-Employed Division of the Internal Revenue Service, with a post of duty in Grand Junction, Colorado.

3. In my former capacity as a Revenue Officer and my current capacity as a Technical Advisor, I am assigned to collect the unpaid federal income tax (Form 1040) liabilities of Charles Barrett and Kathleen Barrett, f/k/a Charles Phillips and Kathleen Phillips, along with penalties, interest, and other statutory additions, for the 2007 tax year.

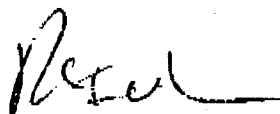
4. In my role, I am familiar with the records maintained by the Internal Revenue Service in connection with Charles and Kathleen Barrett.



5. Attached as Exhibit A is a copy of an IRS Account Transcript for Charles and Kathleen Barrett for the 2007 tax year as of today, November 20, 2013.
6. The transactions or events recorded in the IRS Account Transcript were recorded at or near the time they occurred by a person with knowledge of those transactions or events.
7. The Internal Revenue Service maintains Account Transcripts in the course of its regularly conducted activities.
8. Making and maintaining IRS Account Transcripts is a regular practice of the Internal Revenue Service.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 20th day of November, 2013



ROSEANNE MILLER
IRS Technical Advisor

Exhibit A



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 11-20-2013
Response Date: 11-20-2013
Tracking Number: 100176236539

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: [REDACTED] 1683
SPOUSE TAXPAYER IDENTIFICATION NUMBER: [REDACTED] 3709

CHARLES & KATHLEEN BARRETT

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 130,571.78
ACCRUED INTEREST: 45,094.65 AS OF: Dec. 02, 2013
ACCRUED PENALTY: 68,980.48 AS OF: Dec. 02, 2013

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 244,646.91

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 05
FILING STATUS: Married Filing Joint
ADJUSTED GROSS INCOME: 421,096.00
TAXABLE INCOME: 391,349.00
TAX PER RETURN: 110,306.00
SE TAXABLE INCOME TAXPAYER: 7,389.00
SE TAXABLE INCOME SPOUSE: 0.00
TOTAL SELF EMPLOYMENT TAX: 1,130.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 16, 2008
PROCESSING DATE Nov. 03, 2008

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION CYCLE DATE AMOUNT

Account Transcript [REDACTED] 1683 1040 Dec. 31, 2007 BARR

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150	Tax return filed	20084308	11-03-2008	\$110,306.00
n/a	80211-290-22396-8			
806	W-2 or 1099 withholding		04-15-2008	-\$326,421.00
960	Appointed representative		07-23-2007	\$0.00
460	Extension of time to file ext. Date 10-15-2008		04-15-2008	\$0.00
670	Payment		04-15-2008	-\$1,500.00
846	Refund issued		11-03-2008	\$217,615.00
290	Additional tax assessed	20084408	11-10-2008	\$0.00
n/a	80254-999-05099-8			
810	Refund freeze		01-09-2009	\$0.00
300	Additional tax assessed by examination - quick assessment	20090508	01-21-2009	\$324,271.00
n/a	29251-021-13305-9			
190	Interest charged for late payment	20090508	01-21-2009	\$7,396.00
610	Payment with return		02-10-2009	-\$1,789.00
360	Fees and other expenses for collection		03-02-2009	\$42.00
582	Lien placed on assets due to balance owed		02-06-2009	\$0.00
474	Delay of inquiry for non-filing of tax return		01-27-2009	\$0.00
976	Duplicate return filed		02-09-2009	\$0.00
n/a	89211-038-04804-9			
971	Collection due process Notice of Intent to Levy -- issued		02-11-2009	\$0.00
670	Payment Levy		03-31-2009	-\$5,703.16
670	Payment Levy		04-03-2009	-\$14,159.02
922	Review of unreported income		05-31-2009	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		02-23-2009	\$0.00
670	Payment Levy		04-20-2009	-\$30,000.00
961	Removed appointed representative		05-29-2009	\$0.00
472	Reversed claim processed in error		09-21-2009	\$0.00
670	Payment Levy		09-09-2009	-\$78.85
960	Appointed representative		01-18-2010	\$0.00
961	Removed appointed representative		02-08-2010	\$0.00
520	Bankruptcy or other legal action filed		02-11-2010	\$0.00

Account Transcript [REDACTED] 1683 1040 Dec. 31, 2007 BARR,

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960	Appointed representative	05-07-2010	\$0.00
520	Bankruptcy or other legal action filed	09-01-2010	\$0.00
670	Payment Levy	10-19-2010	-\$1,506.67
670	Payment Levy	11-10-2010	-\$614.06
670	Payment Levy	12-13-2010	-\$1,651.77
670	Payment Levy	12-21-2010	-\$73.92
670	Payment Levy	01-31-2011	-\$78.41
670	Payment Levy	02-14-2011	-\$10,000.00
670	Payment Levy	02-16-2011	-\$5,000.00
670	Payment Levy	03-07-2011	-\$6.00
670	Payment Levy	04-07-2011	-\$4,996.84
670	Payment Levy	05-16-2011	-\$5,000.00
670	Payment Miscellaneous Payment	06-06-2011	-\$5,000.00
961	Removed appointed representative	07-06-2011	\$0.00
670	Payment Levy	07-11-2011	-\$5,000.00
670	Payment Levy	08-08-2011	-\$5,000.00
670	Payment Levy	09-06-2011	-\$5,000.00
670	Payment Levy	10-13-2011	-\$5,000.00
670	Payment Levy	11-07-2011	-\$5,000.00
670	Payment Levy	12-08-2011	-\$5,000.00
670	Payment Miscellaneous Payment	01-09-2012	-\$5,000.00

Account Transcript [REDACTED] 1683 1040 Dec. 31, 2007 BARR

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670	Payment Levy		02-06-2012	-\$5,000.00
290	Additional tax assessed	20121005	03-19-2012	\$0.00
n/a	89254-460-16122-2			
670	Payment Levy		03-05-2012	-\$5,000.00
670	Payment Levy		04-09-2012	-\$5,000.00
670	Payment Levy		05-04-2012	-\$5,000.00
670	Payment Levy		06-15-2012	-\$5,000.00
670	Payment Levy		07-23-2012	-\$5,000.00
670	Payment Levy		08-08-2012	-\$5,000.00
670	Payment Levy		09-14-2012	-\$5,000.00
670	Payment Levy on State Income Tax Refund		10-09-2012	-\$5,000.00
670	Payment Levy		11-14-2012	-\$5,000.00
670	Payment Levy		12-10-2012	-\$5,000.00
670	Payment Levy		01-07-2013	-\$5,000.00
670	Payment Levy		02-04-2013	-\$5,000.00
550	IRS can collect until 04-08-2033		04-09-2013	\$0.00
670	Payment Levy		07-09-2013	-\$5,000.00
670	Payment Levy 1040 200812		06-05-2013	-\$2,022.73
670	Payment Levy 1040 200812		06-25-2013	-\$1,097.00
670	Payment Levy 1040 200812		07-25-2013	-\$1,097.00

960	Appointed representative	09-04-2013	\$0.00
670	Payment Levy	10-17-2013	-\$6,257.79
670	Payment Levy	10-21-2013	-\$5.00
960	Appointed representative	11-06-2013	\$0.00

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