

Examining Officer's Activity Record		Examining Officer [REDACTED]	Date assigned/Opened 10/02/07
Taxpayer (use the preprinted label if possible) Name: Donald R. Signer Address: [REDACTED] Fremont, CA [REDACTED]		Taxpayer's Representative Name: Address: Phone: FAX:	
Business Name Address Phone – Residence Business 510-226-1234 FAX		Does this case meet Taxpayer Advocate Case Criteria? YES NO <input checked="" type="checkbox"/> X Representative has: Power of Attorney TP's Authorization	

Contacts and Activities

Date	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
11/30/2007				Agent received the return for examination. Agent spoke with Manager [REDACTED] about surveying the return, but Manager disagreed he felt that the loss should have been taken in 1995 when dealership went defunct. Agent is on detail for OJI so that the case is put on hold.
02/13/08	T			Agent prepared the IDR, appt letter and mailed to the taxpayer. Agent called Mr. Signer to inform him of the examination. SCOPE RESTRICTED TO THE 4797 FORM LOSS CLAIMED ON THE 200512 RETURN.
03/17/08	T		9	Agent held initial appointment with TP Don Signer. Agent went over facts of the loans and reviewed records that taxpayer had. Tp had old check books and bank statements to show where he had paid funds from personal accounts to the account of Don Signer Buick Inc.. Agent informed tp of Manager's concerns. Agent stated that he would research the issue of when deductible but also the issue of Equity interest vs debt.
04/16/08			9	Agent researched the year of deductibility for bad debts and then the issue of debt vs equity contribution issue.
05/12/08	0		3	Agent spoke with Area Technical Director [REDACTED] to discuss the issues. He is in agreement with agent that the bad debt claimed by taxpayer for the 200512 should have been claimed in 1995 if it is a bad debt. He also stated that the reclassification of the claimed debts as capital contributions seems reasonable based upon the court cases
5/21/08			6	Agent rewrote the narrative for bad debts and capital gains
05/28/08	T	1		Agent called Mr. Signer to schedule appointment at Tp's business in Newark, CA.
06/03/08	T	1	9	Agent prepared the report for the reclassification bad debt deduction on the 200512 year as a capital loss deduction.

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 LOC = Location of Activity: 1. Telephone 2. T/P's Office 3. Rep's Office 4. Correspondence 5. Other (explain)

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				Agent pulled transcripts to verify that no NOLs were claimed. Transcripts show that an other income loss of \$32,378 was reported on line 21 of 200612 form 1040. Agent called taxpayer to find out if he knew if an NOL was claimed on the 200612 tax return. He was unaware and does not have a copy of the return at his home and will bring it for the appointment on 06/04/08
06/04/08	T	2	9	Agent met with taxpayer at his business office and went over report. Agent also reviewed the 200612 return and determined that a \$39,154 NOL carry over was claimed from the 200512 year. Tp said he will go over report with Accountant and decide if he agrees. Agent discussed by phone with Acting Manager [REDACTED] issue of 4797 loss on 200612 year. He agrees to restrict scope for 200612 year to the NOL for an agreed case. If we go unagreed we expand and include the 200612 for 4797 loss. Tp will agree if POA agrees Agent input 200612 return onto RGS and computed tax deficiency.
06/05/08	0			Agent submitted a blue card to obtain AIMS control of the 200612 tax year. Agent also mailed the revised report to taxpayer at his home address.
07/14/08	0		4	Agent prepared work paper file for both agreed closing at flexiplace.
07/16/08	T	1		Agent called Tp asked him if he agreed or disagreed with report. He stated that he dropped off report with accountant but did not hear back from him. Agent told tp he would give him until July 23, 2008 to agree or case closing unagreed. Agent received actual original filed return for 200612 year from Service center.
07/21/08	T	1		Agent spoke with tp by phone he agrees to the report after speaking to his CPA. Interest suspension per IRC 6404(g) does NOT apply to either Tax Year
07/22/08	T	2	8	TP signed reports and full paid deficiencies. Agent printed work paper files. Agent submitted check and 3244-A.
07/23/08	O		6	Agent performed compliance evaluation, printed 5344s and prepared case for closure. Case closed to Manager for agreed closure.
200512 45 Hrs 200612 18 Hrs			63 Total Hours	
7/24/08				Case reviewed and forwarded to Secretary for closing DCO3 Status 51 [REDACTED]
07-29-08				Case closed to CCP by [REDACTED]

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