

CHECKLIST

Tax year: _____ Income Tax Debt? Yes ___ No ___

(record all dates in this format: mm/dd/yyyy)

Date return filed

(taken from bottom page one "return due date or return rec'd date") _____

Code 150 (with a **positive dollar amount**, not a zero)? Yes ___ No ___

If Yes, what date: _____?

Code 150 (with a zero dollar amount)? Yes ___ No ___

If the Code 150 has a ***zero dollar amount*** and the applicable line on the account transcript says "substitute for return", then you need additional information, so look for some or all of these:

Code 599 date? _____ Code 599's *Closing* Code?: _____

Code 560 date? _____

Code 976 date? _____

Code 977 date? _____

Code 610 date? _____

Code 290 (with a positive dollar amount)? Yes ___ No ___

If Yes, what date: _____?

Code 300 (with a positive dollar amount)? Yes ___ No ___

If Yes, what date: _____?

Code 320? Yes ___ No ___

If Yes, what date: _____

Code 520 "*Bankruptcy or Legal Action Filed*"? Yes ___ No ___

If Yes, what is date of Code 520? _____

Note: if there is a Code 520, then **there is additional information** you must have that **cannot be determined from the transcripts** alone. You need to call the IRS at 866-860-4259 and ask IRS what the "*Closing* Code is (not *Action* Code, ask for the *Closing* Code) for the Code 520.

If you don't have the Closing Code, but you know the Code 520 represents a prior bankruptcy or a timely-filed CDP, (or if you don't know but want to assume so to "be safe"), enter 83 as the Closing Code (if you know or want to assume it was a prior bankruptcy) or enter 77 as the Closing Code (if you know or want to assume it was a prior timely-filed CDP).

What was the *Closing* Code for the Code 520? _____

Code 521? Yes ___ No ___

If Yes, what is date of Code 521? _____

Code 522? Yes ___ No ___

If Yes, what is date of Code 522? _____

Was there a second Code 520?

If Yes, what date? _____

If Yes, what is the *Closing* Code? _____

If Yes, what is the date of its Code 521? _____

If Yes, what is the date of its Code 522, if any? _____

Code 480? Yes ___ No ___

If Yes, what date? _____

Code 481? Yes ___ No ___

If Yes, what is date of Code 481? _____

Code 482? Yes ___ No ___

If Yes, what is date of Code 482? _____

Code 483? Yes ___ No ___

If Yes, what is date of Code 483? _____

Code 780? Yes ___ No ___

If Yes, what is date of Code 780? _____

Code 781? Yes ___ No ___

If Yes, what is date of Code 781? _____

Code 782? Yes ___ No ___

If Yes, what is date of Code 782? _____

Code 788? Yes ___ No ___

If Yes, what is date of Code 788? _____

Was there a second Code 481? Yes ___ No ___

Code 481? Yes ___ No ___

If Yes, what is date of Code 481? _____

Code 482? Yes ___ No ___

If Yes, what is date of Code 482? _____

Code 483? Yes ___ No ___

If Yes, what is date of Code 483? _____

Code 780? Yes ___ No ___

If Yes, what is date of Code 780? _____

Code 781? Yes ___ No ___

If Yes, what is date of Code 781? _____

Code 782? Yes ___ No ___

If Yes, what is date of Code 782? _____

Code 788? Yes ___ No ___

If Yes, what is date of Code 788? _____