Internal Revenue Manual 3(17)(14).1

Account 6110 Tax Assessments

(2) All tax assessments must be recorded on Form 23C Assessment Certificate. The Assessment Certificate must be signed by the Assessment Officer and dated. The Assessment Certificate is the legal document that permits collection activity

Internal Revenue Manual 3(17)(46)2.3

Certification

- (1) All assessments must be certified by signature of an authorized official on Form 23-C, Assessment Certificate. <u>A signed Form 23C authorizes issuance of notices and other collection action</u>...
- (2)Some assessments are prescribed for expeditious action as and be certified on a daily basis. **These**<u>assessments will require immediate preparation of</u>

 <u>Form23C from RACS...</u>

Form 23C is described in **Document 7130**, IRS Printed Product Catalog as:

23C-Assessment Certificate-Summary Record of Assessments

Form 23C is used to officially assess tax liabilities. The completed form is retained in the Service Center case file as a legal document to support the assessment made against the taxpayer. This status notice is reissued to update the status notice file. TR:R:A Internal Use

Absention Complete	Assessment Certificate	Certificate		1. Service center ATLANTA SE	e cenier Atlanta Service center		2. Date 07-10-95	
Current Assessment	Summary Record of Asset	ssments		3. Prepared by GLENDA MOS!	JET.		4. Number 07-006R	,
Class of Tax Tax & Penalty Interest Tax & Penalty Interest Tex & Penalty Tex		Currem Assess	(Ne nts	Deficiency (Resulting Fr	and Additional Assa on Reprint Audit Exen	strations	•	-
### FIG.A. ### FI	Class of Tax	Tax & Penatry (a)	Interest ®	Tax & Penalty fc)	. Interest	No. of .		53
### 1 1850, 1966 46 in 23 5,866, 803 64 7,183,131 96 2,087,821 51 76662 285 1600 285 16	Withheld individual income and FICA	684.586.902.00	1 1					,213.791,7
State Stat	Individual income—other	1.859.866.464.23				-		.004.221.3
19,709,119,77 60,422,72 47,145,79 4,560,44 1593 150,000 150,00	Corporation income and excess profits	79,000,392,26		•				,097,660.5
State September	Елсіре	19.709.139.77						,821,308.7
1, 134 1, 134 1, 135 1, 134 1	Estate and gift	29, 170, 121, 64	9		16			.755.202.9
Statestaments 2 673 884 659 73 9,959,263,67 43,270,226,44 2,563,826,43 121275 2,72 Statestaments Assistant Ageinst Principal Taxpevers Statestage in the assessments several principal Taxpevers Optincipal taxpevers I certify that the taxes, penalties, and insterest of the above classifications, hereby assessed, as specified in supporting reached, subject to such correction as subsequent installing and determinations in respect thereto may indicate to be proper. Add Add Add Add Add Add Add Add Add Ad	Tax on carriers and their employees							
Statessments Statesaments Against Principal Taxpevers Statesaments Against Statesament Statesament Statesament Statesament Statesament Statesament Statesament Statesament Statesament Officer Statesament Statesam	Federal unemployment	1.551.649.83						.684,800.9
5: Jeopardy Assessments Against Principal Taxpayers Of principal taxpayers I cartify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified is correction as subsequent inquiries and determinations in respect thereto may indicate to be proper. All 195 Cartification I cartify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified is correction as subsequent inquiries and determinations in respect thereto may indicate to be proper. All 195 Cartification Cartif	Total Assessments	2 673 884 659 73					2,72	,576,986.2
5: Jeopardy Assasaments Against Principal Taxpayers Included as the assassaments above? Included as the assassaments above? I cartify that the taxes, penalties, and interest of the above classifications, hereby assassed, are specified is correction as subsequent inquiries and determinations in respect thereto may indicate to be proper. I Ald 95 23C(Rev. 1080) Use and issue (feet "Penalties")					6. Prepared From	Accounting A	messment Journals	
Interpolated taxpayers it expayers It certify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified in correction as subsequent finguirles and determinations in respect thereto may indicate to be proper. If May S. Significations of the above classifications, hereby assessed, are specified in correction as subsequent finguirles and determinations in respect thereto may indicate to be proper. If May S. Significations of the above classifications, hereby assessed, are specified in correction as subsequent finguirles and determinations in respect thereto may indicate to be proper. If May S. Significations of the above classifications in the short of the above classifications.	5: Jeopardy Ass	essments Against Principal Ta 1905 in the assessments above?	xpeyers	Date and		Through	Date and Number	
stated against if expayers I certify that the taxes, penalties, and interest of the above classification. Correction as subsequent finquiries and determinations in respect thereto may indicate to be proper. THISS (Rev. 1080) Use and issue first "faulba?				RRECP9526				
I certify that the taxes, penalties, and interest of the above classification. certification as subsequent inquiries and determinations in respect thereto may indicate to be proper. Ald 95 Car and issue Iran "Paul Des" Car and	Number of principal taxpaye			BRECP9526		·		
Certification I certify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified is correction as subsequent inquiries and determinations in respect thereto may indicate to be proper. 8. Signature for protect caper diverse of labeled forward. 8. Signature for protect caper diverse of labeled forward. 8. Signature for protect caper diverse of labeled forward. 8. Signature for protect caper diverse of labeled for the la	Total assessed against principal taxpayers			IRECP9526			//	
correction as subsequent inquiries and determinations in respect thereto may indicate to be proper. 7/4/95 23C(Rev. 1080) Use and issue lins "And Best"		•		Certification			1	
23C(Rev. 1080) Use and issue (for "faul Bat"	1 or correction		, and interest of the determinations in re	above classifications, here rspect thereto may indicate	by assessed, are speci-	fied in support	ing regards, subject to such	
Use and issue liver "flacks.gr" — — — — — — — — — — — — — — — — — — —	7. Date 7/4/95		8. Signature 1800.	O Cold	red Revenue)		Assessment Officer	ZE
	Form 23C(Rev. 10-80)	Use and Issue Here "Radios	<i>"</i>	2		Departme	ent of the Tressury – Interna	Revenue Serv

Exhibit 300-27

Form 4340

		Cardifferen	Certificate of Assessments and Payments	ots and Paye	Them!s		
Mary of Sapara		week and their process comments and with	the second second		A		
Į		Ang farent, feer Term, 3tette	or Lore, State	66000	200-00-000	28.	
4:	In contraction of	demonstrate philosophysis	Courte Courte	e sepera	Tay and the same	-430	H
WINN	Tertament Ten		60 500 OM		34034594		6913
13753765	tagberret fan		160,000,00				
W15/H	Teatherine Payment		150,000,00				1979
****	Past-Paid Seturn	1,000,666.90	150,000.00	990,000,000		11/11/17	1533
4736/14	files Section						
3713784	Paymen		20,000,00	29,000,12			
4774	Line Tiled						
N1374	Payment		8.88	3,000.0			
1/13/44	Settleated Ten		NO. 400. 00				3
12/11/41	Technolog fea		8 88 98				
MASTA	Pall-Pald Between	\$42,493.41	17.53.14 14.53.14	¢		SHAN	=
	confident for forcemp increased the temperature and arrays is the mass application to be personal passed of the force personal and mass and the confedence of the force of the	Supply tendent class burners Could, (Mar 19 Indeed Supply	named above in respect to the same supplicative a transport register subsection for the second subsection of the second subsection is desirable by the second subsection in the second subsection is desirable to the secon	e se project se	is thing beauty of	** ** ** ** ***	10 to
Signature of Streets	Avecue.		Lecuter			ı	
Per 4340 Per 144	plant, 3-74, Myster, graph others		Ind. No. th. collection and calculated	į	1	****	Personal lives

DOWNLOADED FROM:

Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org

