

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. **A signed Form 23C authorizes issuance of notices and other collection action ...**

(2) Some assessments are prescribed for expeditious action as and be certified on a daily basis. **These assessments will require immediate preparation of Form 23C from RACS...**

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

Assessment Certificate

Summary Record of Assessments

1. Service center
ATLANTA SERVICE CENTER

2. Date
07-10-95

3. Prepared by
GLORINDA MOBLEY

4. Number
07-006R

Class of Tax	Current Assessments			Deficiency and Additional Assessments (Resulting from Regular Audit Examinations)			Total Assessments
	Tax & Penalty (a)	Interest (b)	Interest (c)	Tax & Penalty (d)	Interest (e)	No. of Items (f)	
Withheld individual income and FICA	684,586.90	2,436,712.49	177,822.05	12,355.20	36916		687,213,791.74
Individual income—other	1,859,866.46	5,866,803.64	7,183,131.96	2,087,821.51	76662		1,875,004,221.34
Corporation income and excess profits	79,000.39	781,846.75	35,022,268.66	293,152.84	3656		115,097,660.51
Excise	19,709.13	60,422.72	47,185.79	4,560.44	1583		19,821,308.72
Estate and gift	29,170.12	646,132.31	774,146.98	164,802.03	202		30,755,202.97
Tax on carriers and their employees							
Federal unemployment tax act	1,551,649.85	56,345.76	65,670.99	1,134.41	2216		1,684,800.95
Total Assessments	2,673,884,559.75	9,959,263,571.91	43,270,226.44	2,563,826.43	121,235		2,729,576,986.27

5. Jeopardy Assessments Against Principal Taxpayers
(Included in the assessments above)

Date and Number	Through	Date and Number
RREC9526		
BREC9526		
IREC9526		

6. Prepared From Accounting Assessment Journals

Certification

I certify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified in supporting records, subject to such correction as subsequent inquiries and determinations in respect thereto may indicate to be proper.

7. Date
7/14/95

8. Signature (For service center director or Internal Revenue)
Carol J. Williams

Assessment Officer

Department of the Treasury - Internal Revenue Service

Handbook for Special Agents

Exhibit 300-27

Form 4340

Name of taxpayer John F. Doe		Address (include street, city, and state) 100 West, New York, State 00000		Date of issue 000-00-0000			
Date	Description of Service Item	Amount (Indicate)	Code (See instructions)	Balance	Revised Account No.	FIC Rate	Amount Excluded
8/15/66	Estimated Tax				14310170		0.00
10/15/66	Estimated Tax						0.00
3/15/67	Estimated Payment	250,000.00					0.00
6/15/66	Part-Paid Return	5,000,000.00		500,000.00		6/15/66	0.00
6/15/66	Final Notice						
7/15/66	Payment			50,000.00			
8/15/66	Return Filed						
8/15/66	Payment			5,000.00			
9/15/66	Estimated Tax						0.00
12/15/66	Estimated Tax						0.00
3/15/67	Part-Paid Return	500,000.00		0-		3/15/67	0.00

Specify date the reporting transaction of the taxpayer listed above is reported to the taxing authority as a new and complete transaction for the period covered, and all extensions, abatements, credits, refunds, and abatement or non-payment payment penalty credits is included in the details of this return as of the date of this certification are shown below.

Signature of Director _____ Location _____ Date _____

Form 4340 (Rev. 1-64) (Use separate sheet for additional entries) Registration of the Treasury - transmitted form-46

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