

**APPENDIX /INDEX TO  
REPLY BRIEF OF APPELLANT**

**I N D E X**

- A. Joe & Jean Seipel tax dispute case pending in US Tax Court
- B. IRS November 5, 2018 Statement
- C. MT DOR's Lien on Seipel's lots in Hungry Horse, MT
- D. IRS reversal of previous certification of "seriously delinquent tax debt" dated December 31, 2018

## EXHIBIT A

You are here » [Home](#) » [Docket Inquiry](#)

Go to » [Docket Inquiry Home](#), [Docket Number](#), [Individual Party Name](#), [Corporate Name Keyword](#)

## Docket Inquiry - Individual Party Name Search

Last Name:	First Name:	Middle:
<input type="text" value="seipel"/>	<input type="text"/>	<input type="text"/>
State:	Year Filed:	
<input type="text"/>	From <input type="text"/>	To <input type="text"/>
<input type="button" value="Search"/> <input type="button" value="Reset"/>		

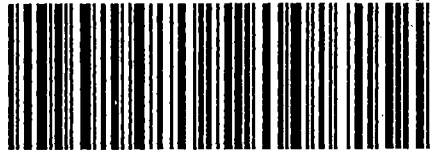
Max. Results per Page:  ▾

Docket No.	Date Filed	Petitioner Name
012374-19 L	07/08/2019	Joseph Henry Seipel
012374-19 L	07/08/2019	Jean Marie Seipel

## EXHIBIT B



Department of the Treasury  
Internal Revenue Service  
PO BOX 145566  
CINCINNATI OH 45250-5566



9314 8107 5620 5759 8776 17

006048.758987.476492.16122 3 MB 0.424 2395



Notice	CP90
Notice date	November 5, 2018
Social Security number	XXX-XX-8463
To contact us	1-800-829-3903
Your Caller ID	123016

Page 1 of 5



JOSEPH H & JEAN M SEIPEL  
JEAN M SEIPEL  
508 2ND AVE S  
GREAT FALLS MT 59405-1904

006048

Intent to seize your assets and notice of your right to a hearing

**Amount due immediately: \$858,642.21**

We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by **December 5, 2018**.

#### Billing Summary

Amount you owed	\$842,333.11
Additional failure-to-pay penalty	0.00
Additional interest charges	16,309.10
<b>Amount due immediately</b>	<b>\$858,642.21</b>

#### What you need to do immediately

#### Pay immediately

- Send us the amount due of \$858,642.21, or we may seize (levy) your property on or after December 5, 2018.

Continued on back...



JOSEPH H & JEAN M SEIPEL  
JEAN M SEIPEL  
508 2ND AVE S  
GREAT FALLS MT 59405-1904

Notice	CP90
Notice date	November 5, 2018
Social Security number	393-54-8463



#### Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number, the tax period(s) and form number(s) on your payment and any correspondence.

**Amount due immediately**

**\$858,642.21**

INTERNAL REVENUE SERVICE  
PO BOX 145566  
CINCINNATI OH 45250-5566

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**Penalties**

We are required by law to charge any applicable penalties.

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**Failure-to-pay**

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time.

We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

For a detailed computation of the penalty call 1-800-829-3903.

(Internal Revenue Code Section 6651)

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**Removal or reduction of penalties**

We understand that circumstances — such as serious illness or injury, a family member's death, or loss of financial records due to natural disaster — may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

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**Removal of penalties due to erroneous written advice from the IRS**

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS address shown above. For a copy of the form, go to [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

## What you need to do immediately — continued

### About Federal Tax Liens — continued

Once the lien's notice to creditors has been filed, it may appear on your credit report and may harm your credit rating or make it difficult for you to get credit (such as a loan or credit card). It cannot be released until your bill, including interest, penalties, and fees, is paid in full, we accept a bond guaranteeing payment of the amount owed, or we determine that you don't owe or the liability is reduced to zero. The lien's notice to creditors may be withdrawn under certain circumstances. You can find additional information about tax liens, including helpful videos, at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien> or by typing lien in the IRS.gov search box.

### Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$50,000 for which, a Notice of Federal Tax lien has been filed and all administrative remedies under IRC § 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$50,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at [www.irs.gov/passports](http://www.irs.gov/passports).

## If we don't hear from you

If you don't call us immediately, pay the amount due, or request a hearing by **December 5, 2018**, we may seize (levy) your property or your rights to property.

Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social Security benefits

## Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
December 31, 2003	1040	\$341,709.14	\$6,616.12	\$0.00	\$348,325.26
December 31, 2004	1040	\$217,033.64	\$4,202.16	\$0.00	\$221,235.80
December 31, 2005	1040	\$283,590.33	\$5,490.82	\$0.00	\$289,081.15

## EXHIBIT C



Date: 8/2/2017

Time: 01:57 PM

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Cascade County District Court

Transcript of Judgment

Case: SL-7-2017-0000102-XD

User: DSTEWARD

Montana Department of Revenue vs. Joseph H Seipel, et al.

SL-17-176B

Case: SL-7-2017-0000102-XD

Montana Department of Revenue vs. Joseph H Seipel, et al.

Judgment type: Warrant for Distrain

Amount: 179,522.20

Judgment signed date: 7/17/2017

Date and time filed: 7/26/2017

Date and time entered: 7/26/2017 2:18 pm

Judgment Parties

Judgment Creditors: Plaintiff: Montana Department of Revenue

Judgment Debtors: Defendant: Sipel, Jean M  
Sipel, Joseph H

Judgment Comments

Total Amount Due: \$179,522.20

CLERK OF DISTRICT COURT  
2017 AUG 10 AM 11:10  
FILED  
BY DEPUTY

Montana Department of Revenue

v.

Joseph H Seipel, et al.

Cause No.: SL-7-2017-0000102-XD

Judge: Clerk of Court

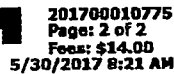
THIS IS TO CERTIFY, that the foregoing is a true, full and correct transcript of entries in the above titled action, as the same appear in the judgment docket.  
WITNESS: My hand and the seal of the above named Court this 02nd day of AUGUST, A.D. 2017.



FAYE MCWILLIAMS,

By Faye McWilliams  
Deputy Clerk

Attorney for Plaintiff.



Dated: May 23rd, 2017

Betty L. Thomas, Trustee  
Betty L. Thomas, Trustee

This instrument was acknowledged before me on May 23<sup>rd</sup> 2017, by **Betty L. Thomas, Trustee of The Betty L. Thomas Revocable Living Trust.**



Spil a Landard

**Notary Public for the State of Montana**

Residing at: Adams County 11011

My Commission Expires: 05-03-2019

Colerad

Pearl Wy Nathglen  
CO 80233

## EXHIBIT D



Department of the Treasury  
Internal Revenue Service  
Attn: Passport  
PO Box 8208  
Philadelphia, PA 19101-8208

010025.775372.20546.17648 1 AB 0.408 373



JOSEPH H SEIPEL  
508 2ND AVE S  
GREAT FALLS MT 59405-1904

010025



SB

Notice	CP508R
Notice date	December 31, 2018
Taxpayer ID number	393-54-8463
To contact us	Phone 1-855-519-4965 International 1-267-941-1004

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## Reversal of notice of certification of your seriously delinquent federal tax debt to the State Department

On December 4, 2015, as a part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The State Department is generally prohibited from issuing or renewing the passport of a taxpayer that has been certified. The FAST Act also requires the Internal Revenue Service to notify the State Department of the reversal of a certification of a seriously delinquent tax debt.

The IRS previously notified the State Department that you were certified as owing a seriously delinquent tax debt. Your certification has been reversed. As required by the FAST Act, we have notified the State Department of the reversal of your certification.

### What you need to know

- As a result of the IRS notification, the State Department is no longer required to deny your application for a passport or passport renewal and cannot revoke your current passport because you owe tax.
- The State Department may, however, deny your passport application or revoke your passport for reasons unrelated to your tax debt.
- You don't need to respond to this notice.

### Additional information

- Visit [www.irs.gov/cp508r](http://www.irs.gov/cp508r)
- Visit [www.irs.gov/passports](http://www.irs.gov/passports) for more information about why we may reverse a certification of seriously delinquent tax debt or the timing of the reversal.
- Keep this letter for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury  
Internal Revenue Service  
Attn: Passport  
PO Box 8208  
Philadelphia, PA 19101-8208

010026.775372.20546.17648 1 AB 0.408 373



010026

JEAN M SEIPEL  
508 2ND AVE S  
GREAT FALLS MT 59405-1904



SB

Notice	CP508R
Notice date	December 31, 2018
Taxpayer ID number	390-60-7283
To contact us	Phone 1-855-519-4965 International 1-267-941-1004

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