



Form **5701**  
(October 2016)

Department of the Treasury - Internal Revenue Service  
**Notice of Proposed Adjustment**

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 09/12/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 16,380.00 (wage)	Worker reclassification (Bar exam graders)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))  
See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows: (full explanation on attached 886-A)

\$16,380.00 wages X 10.68% = \$1,749.38 total tax

Taxpayer's/Representative's action  
 Agreed /  Agreed in part  Disagreed  Have additional information; will submit by \_\_\_\_\_

Taxpayer's/Representative's Signature [REDACTED] Date 10/23/17

If disagreed in part or in full - check here for consideration of Fast Track Settlement  
 Taxpayer  IRS

Team Manager [REDACTED] Date 09/11/2017

Form **5701**  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 09/14/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$140,563 (wage)	Worker reclassification (Judges, magistrates - per diems)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows:(full explanation on attached 886-A)

\$140,563 wages X 10.68% = \$15,012.13 total tax

Taxpayer's/Representative's action

Agreed  Agreed in part  Disagreed  Have additional information; will submit by

Taxpayer's/Representative's signature  
[REDACTED] Date 10/23/17

If disagreed in part or in full, check here for consideration of Fast Track Settlement

Taxpayer  IRS

Team Manager  
[REDACTED] Date 09/13/2017

Form 5701  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 09/14/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 850.00 (wage)	Worker reclassification (janitor)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows:(full explanation on attached 886-A)

\$850.00 wages X 10.68% = \$ 90.78 total tax

Taxpayer's/Representative's action

Agreed  Agreed in part  Disagreed  Have additional information; will submit by \_\_\_\_\_

Taxpayer's/Representative's signature  
[REDACTED]

Date  
10/23/17

If disagreed in part or in full - check here for consideration of Fast Track Settlement

Taxpayer  IRS

Team Manager  
[REDACTED]

Date  
09/13/2017

Form **5701**  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 09/14/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$9,600.00 (wage)	Worker reclassification (board members commission)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows: (full explanation on attached 886-A)

\$9,600.00 wages X 10.68% = \$1,025.28 total tax

Taxpayer's/Representative's action

Agreed  Agreed in part  Disagreed  Have additional information; will submit by

Tax [REDACTED] Date 10/23/17

If disagreed in part or in full - check here for consideration of Fast Track Settlement

Taxpayer  IRS

Team Manager [REDACTED] Date 09/13/2017

Form **5701**  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 09/28/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 18,100 wages	Worker reclassification (CIP data analyst)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows:

\$ 18,100 wages X 10.68% (see discussion on IRC § 3509 below) = \$ 1,933.08 total tax

Taxpayer's/Representative's action

Agreed  Agreed in part  Disagreed  Have additional information; will submit by \_\_\_\_\_

Taxpayer's/Representative's signature

Date  
10/23/17

If disagreed in part or in full, check here for consideration of Fast Track Settlement.

Taxpayer  IRS

Team Manager

Date  
09/28/2017

Form **5701**  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 09/28/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 793,257.94 wages	Worker reclassification (Scanners Abstractors Efile)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows: (full explanation on attached 886-A)

\$ 793,257.94 wages X 10.68% (see discussion on IRC § 3509 below) = \$ 84,719.95 total tax

Taxpayer's/Representative's action

Agreed    Agreed in part    Disagreed    Have additional information; will submit by

Taxpayer's/Representative's signature  
[REDACTED]

Date  
10/23/17

If disagreed in part or in full - check here for consideration of Fast Track Settlement

Taxpayer    IRS

Team Manager  
[REDACTED]

Date  
09/28/2017

Form **5701**  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1400
Name and title of person to whom delivered [REDACTED]	Date 10/02/2017
Entity for this proposed adjustment	Response due 10/24/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$136,216.00 wages	Worker reclassification (Case managers)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 836-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows:

\$136,216.00 wages X 10.68% (see discussion on IRC § 3509 below) = \$ 14,547.87 total tax

Taxpayer's/Representative's action

Agreed  Agreed in part  Disagreed  Have additional information; will submit by

Taxpayer's/Representative's signature  
[REDACTED]

Date

10/23/17

If disagreed in part or in full - check here for consideration of Fast Track Settlement

Taxpayer  IRS

Team Manager  
[REDACTED]

Date

09/29/2017

Form 5701  
(October 2016)

Department of the Treasury - Internal Revenue Service

# Notice of Proposed Adjustment

Name of taxpayer State of West Virginia Supreme Court of Appeals	Issue number 1402
Name and title of person to whom delivered [REDACTED]	Date 10/13/2017
Entity for this proposed adjustment	Response due 10/31/2017

Based on the information we now have available and our discussions with you, we believe the proposed adjustment listed below should be included in the revenue agent's report. However, if you have additional information that would alter or reverse this proposal, please furnish this information as soon as possible.

Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 1,015,566.66 wages	Worker reclassification (UJA)	1400	1402

Reasons for proposed adjustment (If the explanation of the adjustment will be longer than the space provided below, the entire explanation should begin on Form 886-A (explanation of items))

See attached 886A for full details

Please review the information provided. If there are any corrections or further information you feel needs to be added to the document, please feel free to get in touch with me.

Wage adjustment for 2015 will be as follows:

\$ 1,015,566.66 wages X 10.66% (see discussion on IRC § 3509 below) = \$ 108,462.52 total tax

Taxpayer's/Representative's action

Agreed  Agreed in part  Disagreed  Have additional information; will submit by \_\_\_\_\_

Taxpayer/Representative Signature: [REDACTED] Date: 10/27/17

If disagreed in part or in full - check here for consideration of Fast Track Settlement

Taxpayer  IRS

Team Manager: [REDACTED] Date: 10/13/2017