

F704		Department of the Treasury - Internal Revenu	- 0 - 1		
Form 5701	ĺk				
(October 2016)	<u> </u>	lotice of Proposed Adj	ustment		
Name of taxpayer	-		Issue number		
	upreme Court of Appeals	1400			
Name and title of pers	on to Whom delivered		Date		
		09/12/2017			
Enlity for this proposed adjustment			Response due		
				10/24/2017	
Based on the informati be included in the reve furnish this information	nué agents report. Howe	e and our discussions with you, we believe the pover, if you have additional information that would	roposed adjustment lis d alter or reverse this p	ted below should roposal, please	
Years	Amount	Account or Return Line	SAiN Number	Issue Code	
2015	\$ 16,380.00 (wage)	Worker reclassification (Bar exam graders)	1400	1402	
explanation should beg See attached \$86A for fu	gin on Form 886-A (explai	ation of the adjustment will be longer than the sp nation of items)	race provided below, u	e sume	
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Please review the inform	ation provided. If there are	any corrections or further information you feel needs	to be added to the doour	aent, please	
feel free to get in touch v	vith me.	•			
Wage adjustment for 201	5 will be as follows:/full ex-	planation on uttached \$86-A)		*	
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\$16,380.00 Wages X 10.	68% = \$1,749.38 total tax				
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Taxpayers/Represent	ative's action reed in part Disag	greed Have additional information; will su			
Tay and Property	down which is		Date 10/2	3/17	
Taxpayer	if full - check here for con	sideration of Fast Track Settlement			
Team Manager	and the second s		Date		
	<u></u> -		09/11/2017		

Form 5701 (October 2016)	Department of the Treasury - Internal Revenue Service Notice of Proposed Adjustment			
Vame of taxpayer			issue number	
State of West Virginia Su	1400.			
lame and title of perso	п to whom delivered		Date	
		:	09/14/2017	
intity for this proposed	Response due			
lased on the information of included in the rever umish this information	nue agent's report. Ho	able and our discussions with you, we believe the proposed in	osed adjustment lis er or reverse this p	ted below shou roposal, please
Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$140,563 (wage)	Worker reclassification (Judges, magistrates - per diems)	1400	1402
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lease review the informa	tion provided. If there :	are any corrections or further information you feel needs to b	e added to the docum	nent please
el free to get in touch w				
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Vage adjustment for 201:	will be as follows:(full	explanation on attached SS6-A)		
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140,563 wages X 10.689	% = \$15,012.13 total tax	(
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axpayers/Representa	tive's action	<u> </u>		·····
y Agreed 🔲 Agr	eed in part Di	sagreed Have additional information; will submi	t by	
amavers/Benresenta	the signature		Date	-/ -
		consideration of Fast Track Settlement	10/2	3/17
Taxpayer	IR	.s		
eam Manager	THE COLUMN TO TH		Date	
		<u></u>	09/13/2017	
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Form 5701 (October 2016)	No	Department of the Treasury - Internal Reve Otice of Proposed Ac	•	
Vame of taxpayer			issue number	-
	preme Court of Appeals	1400		
lame and title of perso	on to whom delivered	Date		
Entity for this proposed adjustment			09/14/2017 Response due	
Sased on the information in the reverse included in the reverse included in the reverse in the restorement of the restorement o	nue agent's report. However	and our discussions with you, we believe the er, if you have additional information that wo	e proposed adjustment lis ould alter or reverse this p	ted below shot roposal, please
Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$ 850.00 (wage)	Worker reclassification (janitor)	1400	1402
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e attached 886A for ful	in on Form 886-A (explana 1 details			
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eel free to get in touch w	ith me.	y corrections or further information you feel nee	eds to be added to the docur	nent, please
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el free to get in touch w	ith me. 5 will be as follows:(full expl		eds to be added to the docum	nent, please
el free to get in touch w /age adjustment for 201. \$50.00 wages X 10.689	ith me. 5 will be as follows:(full expl.) 6 = \$ 90.78 total tax		eds to be added to the docum	nent, please
vage adjustment for 201. \$50.00 wages X 10.68?	ith me. 5 will be as follows:(full expl.) 6 = \$ 90.78 total tax itive's action	anation on attached \$86-A)		nent, please
Vage adjustment for 201. \$50.00 wages X 10.68? Expayers/Represents Agreed Agreed Agreed	ith me. 5 will be as follows:(full explications): 6 = \$ 90.78 total tax attive's action freed in part	anation on attached \$86-A) eed Have additional information; will		nent, please
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Form 5701		ervice		
(October 2016)	Notice of Proposed Adjustment			
Vame of taxpayer			Issue number	
tate of West Virginia St	1400			
lame and title of person	on to whom delivered		Date	
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intity for this proposed	Response due 10/24/2017			
lased on the information included in the reve unish this information	nue agents réport. Ho	able and our discussions with you, we believe the prop wever, if you have additional information that would al	osed adjustment lister or reverse this p	ted below shou roposal, please
Years,	Amount	Account or Return Line	SAIN Number	Issue Code
2015	S 9,600.00 (wage)	Worker reclassification (board members commission)	1400	1402
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easons for proposed	adjustment (If the evol	anation of the adjustment will be longer than the spac		
e attached 886A for ful	I details		·	
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ease review the informa	tion provided. If there a	re any corrections or further information you feel needs to	be added to the docum	nent, please
el fice to get in touch w	ith me.	£2 1—m5, 4: - *		
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		And the second s		<u> </u>
Vage adjustment for 201	5 will be as follows (full	explanation on attached 886-A)		
/age adjustment for 201	5 will be as follows:(full	explanation on attached 886-A)		
	5 will be as follows:(full 1% = \$1,025.28 total to			
9,600.00 wages X 10.69	tive's action			
9,600.00 wages X 10.69	itive's action		it by	
9,600.00 wages X 10.69	tive's action		it by Date O/Z	3/17
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axpayer's/Represental Agreed Agreed Agreed Agreed Taxpayer	tive's action	sagreed Have additional information; will subm	Date 10/2	3/17
9,600.00 wages X 10.69 [axpayers/Representa] Agreed/	tive's action eed in part Discontinuous Dis	sagreed Have additional information; will subm	, -	3/17

Form 5701 (October 2016)	ħ.	Department of the Treasury - Internal Revenue			
Name of taxpayer	<u> </u>	lotice of Proposed Adj	·······	i .	
ivaine of taxpayer State of West Virginia Su	non-A Calmbra E A nu sala		Issue number		
Vame and title of perso	The state of the s	1400			
varue and ude or perso	n to whom delivered		Date		
entity for this proposed	adlijetovat		09/28/2017	<u> </u>	
Entity for this proposed adjustment			Response due 10/24/2017		
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Years	Amount	Account or Return Line	SAIN Number	Issue Code	
2015	\$ 18,100 wages	Worker reclassification (CIP data analyst)	1400	1402	
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ce attached \$86A for full		any corrections or further information you feel needs			
eel free to get in touch wi					
					
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Vage adjustment for 2015	will be as follows:				
Vage adjustment for 2015	will be as follows:				
	<u> </u>	3509 below) = \$ 1,933.08 total tax			
	<u> </u>	3509 below) = \$ 1,933.08 total tax			
	<u> </u>	3509 below) = \$ 1,933,08 total tax			
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	<u> </u>	3509 below) = \$ 1,933.08 total tax			
	<u> </u>	3509 below) = \$ 1,933.08 total tax			
18,100 wages X 10.68%	(see discussion on IRC §		bmit by		
18,100 wages X 10.68%	(see discussion on IRC § :		Date		
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axpayer's/Represental Agreed Agr	tive's action	greed Have additional information; will sub	Date 10/23	3/17	
axpayer's/Represental Agreed	ive's action ead-in-part Disaction of the Check here for confusion of the Check here for confu	greed Have additional information; will sub	Date	3/17	

Form 5701 (October 2016)	I	Department of the Treasury - Internal Revenue Service			
		Notice of Proposed Adjustment			
Name of taxpayer	a company parties and		Issue number		
tate of West Virginia	1400				
lame and title of per	son to whom delivered		Date		
			09/28/2017		
Entity for this proposed adjustment			Response due 10/24/2017		
e incinaca in the lev	ation we now have availa venue agent's report. Ho on as soon as possible.	ble and our discussions with you, we believe the prop wever, if you have additional information that would a	cosed adjustment lis iter or reverse this p	ted below shou roposal, please	
Years	Amount	Account or Return Line	SAIN Number	Issue Code	
2015	S 793,257.94 wages	Worker reclassification (Scanners Abstractors Effle)	1400	1402	
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		anation of the adjustment will be longer than the spac			
e attached 886A for i	full details	and the second s			
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ease review the inform	mation provided. If there a	re any corrections or further information you feel needs to	be added to the docur	nent, please	
el free to get in touch	with me.				
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Vage adjustment for 20	015 will be as follows:(full	explanation on attached SS6-A)	i i		
793,257.94 wages X.	10.68% (see discussion on	IRC § 3509 below) = \$ \$4,719.95 total tax			
793,257.94 wages X.	10.68% (see discussion on	IRC § 3509 below) = \$ \$4,719.95 total tax			
793,257.94 wages X	10.68% (see discussion on	IRC § 3509 below) = \$ \$4,719.95 total tax			
793,257.94 wages X	10.68% (see discussion on	IRC § 3509 below) = \$ \$4,719.95 total tax			
793,257.94 wages X	10.68% (see discussion on	IRC § 3509 below) = S §4,719.95 total tax			
793,257.94 wag⇔ X	10.68% (see discussion on	IRC § 3509 below) = S 84,719.95 total tax			
793,257.94 wag⇔ X	10.68% (see discussion on	IRC § 3509 below) = \$ \$4,719.95 total tax			
793,257.94 wag⇔ X	10.68% (see discussion on	IRC § 3509 below) = \$ 84,719.95 total tax			
793,257.94 wages X.	10.68% (see discussion on	IRC § 3509 below) = S 84,719.95 total tax			
793,257.94 wages X.	10.68% (see discussion on	IRC § 3509 below) = S 84,719.95 total tax			
793,257.94 wages X.	10.68% (see discussion on	IRC § 3509 below) = S 84,719.95 total tax			
793,257.94 wages X.	10.68% (see discussion on	IRC § 3509 below) = S 84,719.95 total tax			
793,257.94 wags X.	10.68% (see discussion on	IRC § 3509 below) = S 84,719.95 total tax			
793,257.94 wag⇔ X.	10.68% (see discussion on	IRC § 3509 below) = \$ 84,719.95 total tax			
		IRC § 3509 below) = \$ 84,719.95 total tax			
axpayers/Represen	itative's action		nit by		
avpayers/Nepreser	itative's action	IRC § 3509 below) = S 84,719.95 total tax iagresd Have additional information; will subn	nit by Date		
axpayers/Represen	itative's action			3//7	
axpayers/Represent Agreed Agreed Agreed Agreed Agreed Agreed in part of	ntative's action greed in part Dis	agreed Have additional information; will submonsideration of Fast Track Settlement		3//7	
axpayers/Represen	ntative's action graed in part Dis	agreed Have additional information; will submonsideration of Fast Track Settlement		3//7	

Form 5701 (October 2016)	N	Department of the Treasury - Internal Revenue otice of Proposed Adj		
Name of taxpayer	<u> </u>		Issue number	
State of West Virginia.S	upreme Court of Appeals		1400	
Name and title of pers	on to whom delivered		Date 10/02/2017	· · · · · · · · · · · · · · · · · · ·
Entity for this proposed	d adjustment		Response due 10/24/2017	<u> </u>
Based on the informati be included in the reve fumish this information	nue agents report. Howev	and our discussions with you, we believe the preer, if you have additional information that would	roposed adjustment list alter or reverse this pr	led below should oposal, please
Years	Amount	Account or Return Line	SAIN Number	Issue Code
2015	\$136,216.00 wages	Worker reclassification (Case managers)	1400	1402
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Please review the inform		my corrections or further information you feel needs	to be added to the docum	nent, please
set tree to get in touch w	out me.			

Wage adjustment for 201	5 will be as follows:			
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\$136,216.90 wages X 10	.68% (see discussion on IRC	§ 3509 below) = \$ 14,547.87 total tax		
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Form 5701 (October 2016)	No	otice of Proposed Ac		
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ate of West Virginia	Supreme Court of Appeals		1402	
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e included in the Lev	tion we now have available ar enue agent's report. However n as soon as possible.	nd our discussions with you, we believe the , if you have additional information that wo	e proposed adjustment lis uld alter or reverse this p	ted below show roposal, please
Years	Amount	Account or Return Line	SAIN Number	issue Code
2015	\$ 1,015,566.66 wages	Worker reclassification (UJA)	1400	1402
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easons for proposed	adjustment (If the explanation	on of the adjustment will be longer than the	snace provided below the	ne entire
xpianation should be	egin on Form 886-A (explanati	on of items)	The do big tided neloss, a	will c
attached 886A for f	ull details			
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case review the inform	nation provided. If there are any	corrections or further information you feel need	eds to be added to the docuit	nent, please
el free to get in touch	with me.			
age adjustment for 20	15 will be as follows:			
1.015.566.66 wages X	10.68% (see discussion on TRC	§ 3509 below) = \$ 108,462.52 total tax	· ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	
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disagreed in part or	in full - check here for consid	eration of Fast Track Settlement		
Taxpayer	☐ IRS			
eam Manager			Date	
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