From: Bieri, Britt
Sent: Friday, May 5, 2023 2:29 PM
To: Melvin Raymond <mraymondattorney1@att.net>
Subject: RE: In the matter of Wilson's Pest Control

Hi Mr. Raymond-

Thanks for send me this email and for chatting with me last week.

Per our discussion, Wilson's Pest Control may want to make a claim that it is unable to pay the penalty (ATP Claim). If your client wants to make an ATP Claim, below is a list of what we need to get the process/analysis started:

1.   Wilson Pest Control's complete tax filings (with all schedules attached) for the past 3 years.

2.   The appropriate completed ATP form. I have attached both the individual and business ATP forms. Please refer to the chart below to determine the appropriate form. The type of form needed depends upon the tax forms your client uses to file taxes.

TAX FORM	ENTITY TYPE	MOD
IRS FORM 1040	Sole Proprietorship Or Individual	INDI
IRS FORM 1040	Single-Member LLCs	ABEL
IRS FORM 1120	C-Corporation	ABEL
IRS FORM 1120S	S-Corporation	ABEL
IRS FORM 8832	Multi-Member LLC That Will Be Treated As An S Or C Corporation	ABEL
IRS FORM 1065	Partnership	ABEL

Please send the completed form and tax filings to my attention at the address below, or get them to me by other means. We need these asap in order to get this process started.

As we further discussed, we also need to schedule a prefiling/settlement conference. This can be done by phone or video conference.

Please give me a few dates and time that work for you and your client's schedule. The meeting should last no more than an hour. I am out of the office May 24-June 7. I think it makes sense to have a discussion before May 24 if possible, even if we do not yet have the financial analysis complete.

Let me know if you have any questions.

Thanks,

Britt Bieri | Attorney
Office of Regional Counsel