



Received
09/08/21

Filed
09/08/21

Mark B. Plummer & Jocelyn B. Plummer,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Postmeter 9/2/2021

Docket No. 30144-21

Petition

SERVED 11/10/21

18114

AN

UNITED STATES TAX COURT

www.ustaxcourt.gov

RECEIVED
UNITED STATES TAX COURT
INTAKE #4

2021 SEP -8 PM 1:38

(FIRST) (MIDDLE) (LAST)
Mark B. Plummer
Jocelyn B. Plummer

(PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

BY: EE
Docket No. DEPUTY CLERK

PETITION

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- Notice of Deficiency
- Notice of Determination Concerning Collection Action
- Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)*
- Notice of Determination of Worker Classification*
- Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)*
- Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State
- Notice of Determination Under Section 7623 Concerning Whistleblower Action*

*For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): June 9, 2021 Laguna Niguel, California

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2017

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

If you want your case conducted under small tax case procedures, check here: (CHECK ONE BOX)
If you want your case conducted under regular tax case procedures, check here: (CHECK ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

~~The Internal Revenue Service Inexplicably and Without Justification Denied the Taxpayer's Claim of No Change Audit, Even Though Sufficient and Compelling Documentation was Provided.~~

6. State the facts upon which you rely (please list each point separately):

~~Taxpayers Responded to All IRS Requests for Information By Providing Accurate and Complete Substantiation for All Deductions Claimed on the Return.~~

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- The Request for Place of Trial (Form 5) The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

 _____ 9/2/2021 _____ 949-273-6340 _____
 SIGNATURE OF PETITIONER DATE (AREA CODE) TELEPHONE NO.

C/o 26131 Marguerite Pkwy., Ste. E _____ Mission Viejo, CA, 92692 _____
 MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____ E-mail address (if any): _____

 _____ 949-273-6340 _____
 SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE (AREA CODE) TELEPHONE NO.

C/o 26131 Marguerite Pkwy., Ste. E _____ Mission Viejo, CA, 92692 _____
 MAILING ADDRESS CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____ E-mail address (if any): _____

 SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S) NAME OF COUNSEL DATE

 TAX COURT BAR NO. MAILING ADDRESS, CITY, STATE, ZIP CODE

 E-MAIL ADDRESS (AREA CODE) TELEPHONE NO.



Department of the Treasury
 Internal Revenue Service
 Small Business and Self-Employed
 24000 Avila Road, M/S 5916
 Laguna Niguel CA 92677

Date: JUN 09 2021

Taxpayer ID number:
 562-29-5775

Form:
 1040

Contact person:
 T. Kuntz

Employee ID number:
 0246158

Contact numbers:
 Phone: (949) 575-6623
 Fax: (877) 477-9165

Last day to file petition with US tax court:

SEP 07 2021

Certified Mail

MARK B & JOCELYN B PLUMMER

18552 ORIENTE DR
 YORBA LINDA CA 92886-2551

Notice of Deficiency

Tax Year Ended:	December 31, 2017
Deficiency:	\$69,022.00
Increase in tax	
Penalties or Additions to Tax	
IRC 6662(a)	\$13,804.40

Dear MARK B & JOCELYN B PLUMMER:

Why we are sending you this letter

We determined that you owe additional tax or other amounts, or both, for the tax years above. This letter is your **Notice of Deficiency** as we're required by law to send you. The enclosed Form 4549-A, Income Tax Examination Changes (Unagreed and Excepted Agreed), or Form 5278, Statement - Income Tax Changes, shows how we figured the deficiency.

If you agree with the Notice of Deficiency

If you agree with our determination, sign the enclosed Form 4089-B, Notice of Deficiency - Waiver, and return it to us at the address on the top of the first page of this letter. Sending this now can help limit the accumulation of interest.

If you disagree with the Notice of Deficiency

If you want to contest our final determination, you have 90 days from the date of this letter (150 days if addressed to you outside of the United States) to file a petition with the United States Tax Court.

How to file your petition

You can get a petition form and the rules for filing from the Tax Court's website at www.ustaxcourt.gov, by contacting the Office of the Clerk at the address below, or by calling 202-521-0700. Send your completed petition form, a copy of this letter, and copies of all statements and schedules you received with this letter to the address below.

United States Tax Court
400 Second Street, NW
Washington, DC 20217

If this notice shows more than one tax year, you can file one petition form showing all of the years you disagree with.

The Tax Court has a simplified procedure for small tax cases. If you plan to file a petition for multiple tax years and the amount in dispute for any one or more of the tax years exceeds \$50,000 (including penalties), you can't use this simplified procedure. If you use this simplified procedure, you can't appeal the Tax Court's decision. You can get information about the simplified procedure from www.ustaxcourt.gov or by writing to the court at the address above.

If you recently sought bankruptcy relief by filing a petition in bankruptcy court, see enclosed Notice 1421, *How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency*.

You can represent yourself before the Tax Court, or anyone allowed to practice before the Tax Court can represent you.

Time limits on filing a petition

The court can't consider your case if you file the petition late.

- A petition is considered timely filed if the Tax Court receives it within:
 - 90 days from the date this letter was mailed to you, or
 - 150 days from the date this letter was mailed to you if this letter is addressed to you outside of the United States.
- A petition is also generally considered timely if the United States Postal Service postmark date is within the 90 or 150-day period and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed from a foreign country.
- A petition is also generally considered timely if the date marked by a designated private delivery service is within the 90 or 150-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings, see Notice 2016-30, which is available on the IRS website at www.irs.gov/irb/2016-18_IRB/ar07.html. Please note that the list of approved delivery companies may be subject to change.
- The time you have to file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

If you are married

We're required to send a notice to each spouse. If both want to petition the Tax Court, **both** must sign and file the petition or **each** must file a separate, signed petition. If only one spouse timely petitions the Tax Court, the deficiency may be assessed against the non-petitioning spouse. If only one spouse is in bankruptcy at the time we issued this letter or files a bankruptcy petition after the date of this letter, the bankruptcy automatic stay does not prevent the spouse who is not in bankruptcy from filing a petition with the Tax Court. The bankruptcy automatic stay of the spouse seeking bankruptcy relief doesn't extend the time for filing a petition in Tax Court for the spouse who is not in bankruptcy.

If we don't hear from you

If you decide not to sign and return Form 4089-B, and you don't file a timely petition with the Tax Court, we'll assess and bill you for the deficiency (and applicable penalties and interest) after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

Note: If you are a C corporation, we're required by Internal Revenue Code Section 6621(c) to charge an interest rate two percent higher than the normal rate on corporate underpayments in excess of \$100,000.

If you need more assistance

If you have questions, you can contact the person at the top of this letter. If you write, include a copy of this letter, your telephone number, and the best hours to reach you. Keep the original letter for your records.

Information about the IRS Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate Office at:

Internal Revenue Service
Taxpayer Advocate Office
24000 Avila Road, Mail Stop 2000, Room 3361
Laguna Niguel, CA 92677
Phone: 949-389-4804
Fax: 855-819-5026

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Information about Low Income Taxpayer Clinics and other resources

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at www.irs.gov/forms-pubs; or
- Call the IRS toll-free at 800-829-3676, and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

Sincerely,

Charles P. Rettig
Commissioner
By

David H. Okuda
Technical Services Territory Manager

Enclosures:
Form 4549-A or Form 5278
Form 4089-B
Notice 1421

Notice of Deficiency-Waiver

Name and address of taxpayer(s)
MARK B & JOCELYN B PLUMMER
18552 ORIENTE DR
YORBA LINDA CA 92886-2551

Social Security or Employer Identification Number
562-29-5775

Kind of tax

Copy to authorized representative

Income

Mark W. Norred
26131 Marguerite Pkwy
Suite E
Mission Viejo, CA 92692

DEFICIENCY — Increase in Tax and Penalties

Tax Year Ended:	December 31, 2017
Deficiency: Increase in tax	69,022.00
Penalties	
IRC 6662 20%	13,804.40

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.



Your Signature  _____ (Date signed)

Spouse's Signature
(If A Joint Return Was Filed)  _____ (Date signed)

Taxpayer's Representative Sign Here  _____ (Date signed)

Corporate Name  _____

Corporate Officers Sign Here

	_____ (Signature)	_____ (Title)	_____ (Date signed)
	_____ (Signature)	_____ (Title)	_____ (Date signed)

If you agree, please sign one copy and return it; keep the other copy for your records.

Instructions for Form 4089 B

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund. It will not prevent us from later determining, if necessary, that you owe additional tax; nor will it extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign

If this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of the corporation followed by the signature and title of the officer(s) authorized to sign.

Optional Paragraphs

A check in the block to the left of a paragraph below indicates that the paragraph applies to your situation.

- The amount shown as the deficiency may not be billed, since all or part of the refund due has been held to offset all or a portion of the amount of the deficiency. The amount that will be billed, if any, is shown on the attached examination report.

- The amount shown as a deficiency may not be billed, since the refund due will be reduced by the amount of the deficiency. The net refund due is shown on the attached examination report.

Continuation Sheet

NAME: MARK B & JOCELYN B PLUMMER

TIN: 562-29-5775

Interest on Deficiencies

Interest on Deficiencies will accrue from the due date of the return until paid.

Accuracy-related Penalty IRC section 6662(a)

Since all or part of the underpayment of tax for the taxable year(s) is attributable to one or more of (1) negligence or disregard of rules or regulations, (2) any substantial understatement of income tax, or (3) any substantial valuation overstatement, an addition to the tax is charged as provided by section 6662(a) of the Internal Revenue Code. The penalty is twenty (20) percent of the portion of the underpayment of tax attributable to each component of this penalty. In addition, interest is computed on this penalty from the due date of the return (including any extensions).

Taxpayer Name: PLUMMER, MARK B & JOCELYN B **Examiner:** Fetcenko, David G.
TIN: 562-29-5775
Tax Form: 1040 **Date:** 2/8/2021
Tax Year (s): 201712

CIVIL PENALTY APPROVAL FORM

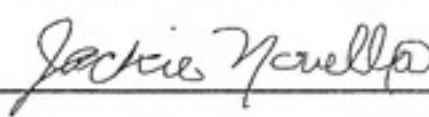
PRIMARY POSITION

IRC Section and Penalty Name	Year(s)
6662(d) Substantial Understatement	201712

ALTERNATIVE POSITION

IRC Section and Penalty Name	Year(s)
6662(c) Negligence	201712

I am the immediate supervisor, acting supervisor, or designated higher level official of the individual who made the initial determination of the penalties listed above and I personally approve them.

Signature of Approver: 
Name and Title of Approver: Jackie Novella, Group Manager **Date:** 02/08/2021
(Please print or type)

300-21

Form **4549-A**
(March 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer MARK B & JOCELYN B PLUMMER 18552 ORIENTE DR YORBA LINDA CA 92886-2551	Taxpayer identification number 562-29-5775	Return form number 1040
	Person with whom examination changes were discussed.	Name and title MARK B & JOCELYN B PLUMMER

	Period Ended 12/31/2017	Period Ended	Period Ended
1. Adjustments to income			
a. Sch E- Non-Passive S-Corp Shareholder_Flow_Through	107,239.71		
b. Sch E1 - Rents Received	24,000.00		
c. Wages, Salaries and Tips, etc.	69,000.00		
d. Itemized Deductions	2,495.00		
e. Exemptions	11,016.00		
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments	213,750.71		
3. Taxable income per return or as previously adjusted	111,854.00		
4. Corrected taxable income	325,605.00		
Tax method	TAX RATE		
Filing status	Joint		
5. Tax	82,667.00		
6. Additional taxes/Alternative minimum tax	2,533.00		
7. Corrected tax liability	85,200.00		
8. Less credits			
a.			
b.			
c.			
d.			
9. Balance (line 7 less lines 8a through 8d)	85,200.00		
10. Plus other taxes			
a. Net Investment Income Tax	3,263.00		
b.			
c.			
d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	88,463.00		
12. Total tax shown on return or as previously adjusted	19,441.00		
13. Adjustments to:			
a.			
b.			
c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	69,022.00		
15. Adjustments to prepayment credits - increase (decrease)			
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	69,022.00		

Name of taxpayer MARK B & JOCELYN B PLUMMER	Taxpayer identification number 562-29-5775	Return form number 1040	
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2017	Period Ended	Period Ended
a. Accuracy-IRC 6662	13,804.40		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	13,804.40		
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	69,022.00		
b. Penalties and additions (line 18) - computed to 03/19/2021	13,804.40		
c. Interest* (IRC § 6601) - estimated and computed to 04/18/2021	11,995.53		
d. Amount due or (refund) - (sum of lines a, b, and c)	94,821.93		

*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

This Report Supersedes the Report Issued 2/8/2021

Examiner's name David G. Petcenko	Employee ID 255655	Office Santa Ana
Examiner's signature	Date 03/19/2021	

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer MARK B & JOCELYN B PLUMMER	Tax Identification Number (last 4 digits) 5775	Year/Period ended 2017

Sch E- Non-Passive S-Corp Shareholder_Flow_Through

Tax Period	Per Return	Per Exam	Adjustment
2017	\$61,868.00	\$169,107.71	\$107,239.71

We adjusted your return in accordance with the S corporation return, which has also been examined.

Sch E1 - Rents Received

Tax Period	Per Return	Per Exam	Adjustment
2017	\$0.00	\$24,000.00	\$24,000.00

Rental income in the amount shown is includible in income.

Wages, Salaries and Tips, etc.

Tax Period	Per Return	Per Exam	Adjustment
2017	\$133,964.00	\$202,964.00	\$69,000.00

Compensation received for services, including fees, commissions, tips, gratuities and similar items, is includible in income.

Statutory-Alt Min Tax

Tax Period	Per Return	Per Exam	Adjustment
2017	\$0.00	\$2,533.00	\$2,533.00

You have an alternative minimum tax liability only if your tentative minimum tax exceeds your regular tax liability. Tentative minimum tax is computed by first calculating your alternative minimum taxable income, which equals your regular taxable income increased by any tax preference items for the taxable year, and increased or decreased by adjustment items for the taxable year. Alternative minimum taxable income is then reduced by an exemption amount:

(\$54,300 for Single/Head of Household
\$84,500 for Married Filing Joint/Surviving Spouse; and
\$42,250 for Married Filing Separately) which is subject to phase-out depending on the amount of your alternative minimum taxable income.

For taxable years after 1992, the remaining amount is subject to a 26 percent tax rate on the first \$175,000 and 28 percent tax rate on any amount in excess of \$175,000. A tentative minimum tax is then computed by reducing the amount determined in the preceding sentence by any allowable foreign tax credit. The alternative minimum tax liability is the amount by which tentative minimum tax exceeds regular tax liability.

**Examination Changes - Partnerships, Fiduciaries, S Corporations,
and Interest Charge Domestic International Sales Corporations**

Name and address Law Offices of Mark B. Plummer 18552 Oriente Drive Yorba Linda, California 92886	Employer Identification Number 33-1110423	Form number 1120S	
	Person Examination Changes Were Discussed With	Name Mark W. Norred	Title Representative
1. Adjustments to ordinary, distributable net, or taxable income	Period End 12/31/2017	Period End	Period End
a. Total adjustments (See Form 4549-B)	107,239.71		
b.			
c.			
d.			
e.			
f.			
g.			
2. Total adjustments to ordinary, distributable net, or taxable income	107,239.71		
3. Ordinary, distributable net, or taxable income as reported	61,868.00		
4. Corrected ordinary, distributable net, or taxable income	169,107.71		
5. Other adjustments			
a.			
(1) Adjustment			
(2) As Reported			
(3) Corrected			
b.			
(1) Adjustment			
(2) As Reported			
(3) Corrected			

Remarks

This form only reflects Schedule K items adjusted by this report.

Examiner's signature David G. Fetcenko	Employee ID 255655	Area office Santa Ana	Date 03/19/2021
---	-----------------------	--------------------------	--------------------

Form 886-X (July 2016)	Department of the Treasury — Internal Revenue Service Shareholders' Share of Income, Deductions, and Credits	Schedule Number 1120S
----------------------------------	--	--------------------------

Name of Corporation Law Offices of Mark B. Plummer	Corporation TIN 33-1110423	Taxable Year Ended 12/31/2017
---	-------------------------------	----------------------------------

Name of Each Shareholder (1)	Shareholder TIN (2)	Ordinary income (loss) from trade or business (3)	(4)	(5)	(6)
Mark B. Plummer	562-29-5775	169,108.00			
Total		169,108.00			

Continuation

Shareholder TIN (7)	(8)	(9)	(10)	(11)	(12)
562-29-5775					
Total					

This form only reflects Schedule K-1 items adjusted by the report dated: 03/19/2021

Form **4549-B**
(August 2019)

Department of the Treasury - Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer Law Offices of Mark B. Plummer 18552 Oriente Drive Yorba Linda, California 92886	Taxpayer identification number 33-1110423

Adjustments to Income – ISSUE NUMBER	Period Ended 12/31/2017	Period Ended	Period Ended
Law Offices of Mark B. Plummer			
A. Gross receipts or sales	68,637.00		
B. Other deductions	82,801.00		
C. Rents	(4,450.00)		
D. Interest	12,968.00		
E. Depreciation	14,202.00		
F. Advertising	1,250.00		
G. Compensation of officers	(69,000.00)		
H. Taxes & licenses	831.71		
Total Adjustments	107,239.71		

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775 Total

03/19/2021
22.00.00

2017 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	330,789.00
2. Total adjustment and preferences (excluding any NOL deduction)	23,151.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	353,940.00
6. Exemption amount	36,240.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	317,700.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 28% and subtract \$ 3,756 from the result	85,200.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	85,200.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 44 of Form 1040 without using Schedule J)	82,667.00
12. Alternative minimum tax	2,533.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	84,500.00
B. Alternative minimum taxable income	353,940.00
C. Enter amount based on filing status	160,900.00
D. Subtract line C from line B	193,040.00
E. Multiply line D by 25%	48,260.00
F. Subtract line E from line A (if zero or less, enter zero)	36,240.00

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775

03/19/2021
22.00.00

Total

2017 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	317,700.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	317,700.00
7. Multiply line 6 by 28% and subtract \$ 3,756 from the result	85,200.00
8. Enter amount based on filing status	75,900.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	325,605.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	470,700.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	325,605.00
17. Add lines 15 and 16	325,605.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	145,095.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	85,200.00
28. Multiply line 1 by 28% and subtract \$ 3,756 from the result	85,200.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	85,200.00

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775

03/19/2021
22.00.00

Total

2017 - Form 8801 - Credit for Prior Year Minimum Tax

Part I - Net Minimum Tax on Exclusion Items

1. Taxable income (loss) from prior year Form 6251	0.00
2. Adjustments and preferences treated as exclusion items	0.00
3. Minimum tax credit net operating loss deduction	0.00
4. Combine lines 1 through 3 (if more than \$ 247,450 and married filing separate for prior year - see instructions)	0.00
5. Exemption amount from prior year Form 6251	83,800.00
6. Phase-out exemption from prior year Form 6251	159,700.00
7. Subtract line 6 from line 4 (if zero or less, enter -0-)	0.00
8. Multiply line 7 by 25%	0.00
9. Subtract line 8 from line 5 (if zero or less, enter -0-)	0.00
10. Subtract line 9 from line 4 (if zero or less, enter -0-)	0.00
11. Line 11 computation (if filing Form 2555/2555-EZ for prior year, enter amount from page 3) or, (if capital gains for prior year, enter amount from Part III, line 55); otherwise, multiply line 10 by 0% and subtract \$ 0 from the result	0.00
12. Minimum tax foreign tax credit on exclusion items	0.00
13. Tentative minimum tax on exclusion items (line 11 less line 12)	0.00
14. Regular tax before credits minus foreign tax credit (line 34 of prior year Form 6251)	0.00
15. Net minimum tax on exclusion items (line 13 less line 14)	0.00

Part II - Minimum Tax Credit and Carryforward to Subsequent Year

16. Line 35 of prior year Form 6251	0.00
17. Amount from line 15 above	0.00
18. Adjusted net minimum tax (line 16 less line 17)	0.00
19. Carryforward of minimum tax credit from prior year	0.00
20. Prior year unallowed qualified electric vehicle credit	0.00
21. Combine lines 18 through 20	0.00
22. Current year regular income tax plus excess advance premium tax credit repayment less allowable credits	0.00
23. Current year tentative minimum tax (line 33 of Form 6251)	0.00
24. Subtract line 23 from line 22 (if zero or less, enter -0-)	0.00
25. Minimum tax credit (smaller of line 21 or line 24)	0.00
26. Credit carryforward (subtract line 25 from line 21)	0.00

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775 Total

03/19/2021
22.00.00

Part III - Tax Computation Using Maximum Capital Gains Rates

27. Amount from line 10 (If FEIT worksheet for F8801 was used, enter amount from line 3 of that worksheet instead)	0.00
28. Amount from prior year line 6 of Qualified Dividends Worksheet or prior year line 13 of Schedule D Tax Worksheet, whichever applies	0.00
29. Amount from prior year Schedule D, line 19	0.00
30. Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of Schedule D Tax Worksheet	0.00
31. Smaller of line 27 or line 30	0.00
32. Subtract line 31 from line 27	0.00
33. Multiply line 32 by 0 % and subtract \$ 0 from the result	0.00
34. Enter amount based on prior year filing status	75,300.00
35. Amount from prior year line 7 of Qualified Dividends Worksheet or line 14 of Schedule D Tax Worksheet, whichever applies. If neither was used, enter the prior year's taxable income	0.00
36. Subtract line 35 from line 34. If zero or less, enter -0-	0.00
37. Smaller of line 27 or line 28	0.00
38. Smaller of line 36 or line 37	0.00
39. Subtract line 38 from line 37	0.00
40. Enter amount based on prior year filing status	466,950.00
41. Amount from line 36	0.00
42. Amount from prior year line 7 of Qualified Dividends Worksheet or prior year line 19 of Schedule D Tax Worksheet, whichever applies. If neither was used, enter the prior year's taxable income (If FEIT worksheet was used, enter amount from line 3 instead)	0.00
43. Add lines 41 and 42	0.00
44. Subtract line 43 from line 40. If zero or less, enter -0-	0.00
45. Smaller of line 39 or line 44	0.00
46. Multiply line 45 by 15%	0.00
47. Add lines 38 and 45	0.00
48. Subtract line 47 from line 37	0.00
49. Multiply line 48 by 20%	0.00
50. Add lines 32, 47, and 48	0.00
51. Subtract line 50 from line 27	0.00
52. Multiply line 51 by 25%	0.00
53. Add lines 33, 46, 49, and 52	0.00
54. Multiply line 27 by 0 % and subtract \$ 0 from the result	0.00
55. Smaller of line 53 or line 54 (enter here and on line 11 above) (If FEIT worksheet for F8801 was used, enter amount on line 4 of that worksheet instead)	0.00

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775 Total

03/19/2021
22.00.00

2017 - FOREIGN EARNED INCOME TAX WORKSHEET for PRIOR YEAR MINIMUM TAX

1. Enter amount from Form 8801, line 10	0.00
2a. Enter amount from prior year Form 2555, lines 45 & 50, or Form 2555-EZ, line 18	0.00
2b. Enter the total amount of unclaimed itemized deductions or exclusions related to excluded income	0.00
2c. Subtract line 2b from line 2a. If zero or less, enter -0-	0.00
3. Add lines 1 and 2c	0.00
4. Tax on amount on line 3. If capital gains or qualified dividends are reported for prior year, enter amount from line 3 on Form 8801, line 27. Complete Form 8801, Part III and enter amount from line 55 here. All others: multiply line 3 by 26% and subtract \$ 0 from the result	0.00
5. Tax on amount on line 2c. Multiply line 2c by 26% and subtract \$ 0 from the result	0.00
6. Subtract line 5 from line 4. If zero or less, enter -0- (enter amount here and on line 11 of page 1)	0.00

NOTE: Computations include capital gain excess determination
and any necessary modifications to Form 8801, Part III

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775

03/19/2021
22.00.00

Total

2017 - Form 8960 - Net Investment Income Tax

1. Total investment income as filed	61,868.00
2. Adjustments to total investment income	24,000.00
3. Total investment income (combine lines 1 and 2)	85,868.00
4. Total deductions and modifications as filed	0.00
5. Adjustments to total deductions and modifications	0.00
6. Total deductions and modifications (combine lines 4 and 5; no less than 0.00)	0.00
7. Net investment income (subtract line 6 from line 3; no less than 0.00)	85,868.00
8. Modified adjusted gross income	396,970.00
9. Threshold based on filing status	250,000.00
10. Subtract line 9 from line 8 (no less than 0.00)	146,970.00
11. Smaller of line 7 or line 10	85,868.00
12. Net investment income tax (multiply line 11 by .038)	3,263.00

Name of Taxpayer: MARK B & JOCELYN B PLUMMER

03/19/2021

Identification Number: 562-29-5775

Total

22.00.00

2017 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$4,050 by the total number of exemptions claimed	16,200.00
2. Adjusted gross income	396,970.00
3. Limitation based on filing status	313,800.00
NOTE: If line 2 is not greater than line 3, STOP; enter amount from line 1 on line 8 below	
4. Subtract line 3 from line 2	83,170.00
If line 4 is less than zero or more than \$122,500 (\$61,250 if married filing separately), then STOP; enter 0.00 on line 8	
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately)	34.00
(If result is not a whole number, increase to next whole number)	
6. Multiply line 5 by 2% and enter the result as a decimal	0.68
7. Multiply line 1 by line 6	11,016.00
8. Deduction for exemptions	5,184.00
(subtract line 7 from line 1; or amount from line 1 or 0.00, if applicable)	

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	69,022.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	69,022.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	13,804.40
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	13,804.40

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	69,022.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	69,022.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
Identification Number: 562-29-5775

03/19/2021
Total 22.00.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.irs.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Name Of Taxpayer: MARK B & JOCELYN B PLUMMER

03/19/2021

Identification Number: 562-29-5775

Total

22.00.00

2017 TAX YEAR INTEREST COMPUTATION

Interest computed to 04/18/2021

Total Tax Deficiency \$69,022.00

Plus Penalties*

Failure to File - IRC 6651	\$0.00
Accuracy Related Penalty - IRC 6662	\$13,804.40
Accuracy Related Penalty - IRC 6662A	\$0.00
Civil Fraud - IRC 6663	\$0.00
Manually Computed Penalty	\$0.00

Total Penalties Subject to Interest \$13,804.40

Tax Deficiency and Penalties Subject to Interest \$82,826.40

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2018--12/31/2018	260	5%	\$2,648.82
Compound	01/01/2019--06/30/2019	181	6%	\$2,581.18
Compound	07/01/2019--12/31/2019	184	5%	\$2,247.56
Compound	01/01/2020--06/30/2020	182	5%	\$2,273.25
Compound	07/01/2020--12/31/2020	184	3%	\$1,406.77
Compound	01/01/2021--04/18/2021	108	3%	\$837.95

Total Interest \$11,995.53

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer: MARK B & JOCELYN B PLUMMER
 Identification Number: 562-29-5775

Total 03/19/2021
 22.00.00

2017 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 7.5% of adjusted gross income	14,755.00	29,772.75	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	26,544.00	26,544.00	0.00
5. Home interest expense	33,994.00	33,994.00	0.00
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	33,994.00	33,994.00	0.00
10. Contributions	8,138.00	8,138.00	0.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	0.00	0.00	0.00
13. 2% of adjusted gross income	3,935.00	7,939.00	
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	0.00	0.00
16. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)	68,676.00	66,181.00	2,495.00

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A Total of lines 3, 4, 9, 10, 11, 14, and 15 above	68,676.00
B Total of lines 3, 7, and 11, (plus any gambling and casualty or theft losses on line 15 above)	0.00
C Line A less line B	68,676.00
D Multiply the amount on line C by 80%	54,941.00
E Adjusted gross income	396,970.00
F Itemized deduction limitation based on filing status	313,800.00
G Line E less line F	83,170.00
H Multiply the amount on line G by 3%	2,495.00
I Enter the smaller of line D or line H	2,495.00
J Total itemized deductions (Line A less line I, entered on line 16 per exam column above)	66,181.00

PLACE STICKER AT TOP OF ENVELOPE TO
OF THE RETURN ADDRESS, FOLD AT DOTS

CERTIFIED MAIL



7020 1290 0000 8828 2917



US POSTAGE
\$ 008.96⁰
02 1P SEP 02 2021
0003598831 MAILED FROM ZIP CODE 92692

Mark W. Norred, C.P.A.
26131 Marguerite Pkwy, Ste E
Mission Viejo, CA 92692

United States Tax Court
400 Second Street, NW
Washington, D.C. 20217

