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**CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS**  
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ROBERT C MAGELVAIN

EIN/SSN: 181-22-4851  
 410-46-9094\*

U.S. INDIVIDUAL INCOME TAX RETURN  
 FORM: 1040 PERIOD ENDING: DEC. 1985

DATE	EXPLANATION OF TRANSACTIONS	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME 140,600.00			
	TAXABLE INCOME 139,483.00			
04/20/1986	RETURN FILED AND TAX ASSESSED 98211-179-10204-6 198634	7.00		09/01/1986
04/16/1986	PAYMENT WITH RETURN		7.00	
02/03/1992	AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 49247-413-90065-2			
	IRC 6662 (D) -ACCURACY PENALTY 63251-346-12101-1 199215	15,245.00		12/12/1991
	QUICK ASSESSMENT 63251-346-12101-1 199215	60,979.00		12/12/1991
	FRAUD PENALTY 199215	54,778.25		12/12/1991
	RESTRICTED INTEREST ASSESSED 199215	74,338.56		12/12/1991
11/03/1992	FEDERAL TAX LIEN			
12/01/1992	FEDERAL TAX LIEN			
02/26/1993	FEDERAL TAX LIEN			