**Background:**

In 2023 TP liquidated all investments and closed several companies he was involved with. This was to focus more on his core business model which resulted in 2 companies – Rubicon Performance, LLC., (Rubicon) and Balance Benefits, PLLC (Balance).

The cash from the liquidations was funneled into these two entities.

Rubicon is profitable and generates cash flow. Balance, on the other hand, is not. At this point, Rubicon is funding a lot of Balance. TP is also occasionally using personal funds to keep Balance operating. TP believes that in 6 to 9 months, Balance will generate positive cash flow.

Until then, he maintained an account with $75,000 which was to cover his personal living expenses & taxes until Balance generates cash flow.

**History:**

1. The IRS apparently sent TP correspondence to an address he has not lived at for > years. Obviously, TP did not receive the notice. IRS normally uses the address from latest filing as address of record.
2. On January 4th, IRS issued a levy on TP’s account. TP found out about it from the bank letter informing them. TP immediately contacted me. I contacted Practitioner Priority Support and the Revenue Officer on the levy notice provided by the bank.
3. I did not receive a call back. PPS had given me the name of GM as David Lopez and contact numbers. I called him and Ms. Lund and left messages. Mr. Lopez called me back. He said he is not the GM for that group, but he checked the history & said he did see where the RO had levied on Jan 2, but history didn’t say why, and that RO had sent 9297 with deadline of Feb 16. He said he will get my POA & message to the assigned RO.
4. Called & left another message on Ms. Lund’s VM.
5. The next day, I left another message on Ms. Lund’s VM. When I didn’t get a call back, I emailed Sandra Cobos (assuming she was the GM). Within 30 minutes I got a call from Ms. Lund.
6. Ms. Lund said that she didn’t get my 2848 from Mr. Lopez. She gave me her fax number and said she will call me back when she receives it.
7. We hung up & I immediately sent. A few hours later, I called & left message for Ms. Lund to verify if she received fax.
8. The next day, called & left message for Ms. Lund to call me.
9. After no response, I sent a fax to her requesting info about levies & a copy of the 9297.
10. 2 hours later called & left message.
11. Next day another fax to Ms. Lund asking for a “Send my reply” code to send her financials.
12. Several hours later received fax from Ms. Lund saying she didn’t receive 2848. Send & she’ll send 9297.
13. I resent 2848.
14. She sent fax of 9297 and statement that if hardship exists she will release levy.
15. I faxed her back asking what she needs for verification of hardship. The deadline for financials is 2/16 but the 21 day mark for levy is between 01/25 & 01/30.
16. Next day, there was still no response toward end of day. I called & left a message that I am trying everything I can to communicate with her and she is not replying. I asked her if she has a preference in communication or something I need to do differently.
17. She called me back. She was very evasive, and not communicative. She said just fax her the 80+ pages. When I asked about the release, she asked for proof of hardship, like an eviction notice, etc. I told her she took all his money for living expenses and some he was injecting into the company. She asked, doesn’t the company have cash flow where he will be paid soon?

**Issues:**