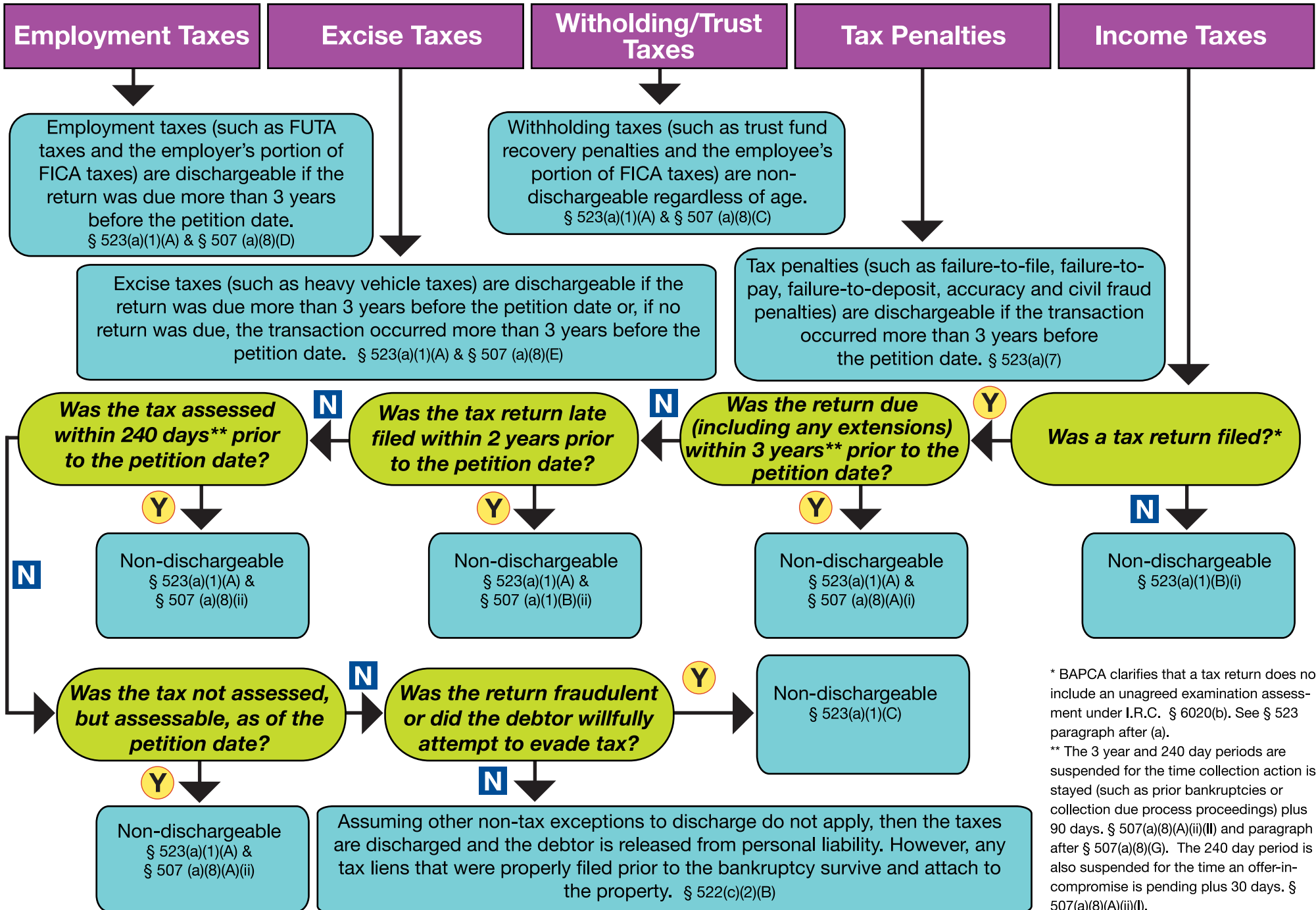


What type of tax are you seeking to discharge?



* BAPCA clarifies that a tax return does not include an unagreed examination assessment under I.R.C. § 6020(b). See § 523 paragraph after (a).

** The 3 year and 240 day periods are suspended for the time collection action is stayed (such as prior bankruptcies or collection due process proceedings) plus 90 days. § 507(a)(8)(A)(ii)(II) and paragraph after § 507(a)(8)(G). The 240 day period is also suspended for the time an offer-in-compromise is pending plus 30 days. § 507(a)(8)(A)(ii)(I).