

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:22-cv-5042
Plaintiff,	)	
	)	
v.	)	
	)	
TERRENCE HOWARD,	)	
	)	
Defendant.	)	
_____	)	

**DECLARATION OF IRS REVENUE OFFICER SCOTT COLWELL**

The undersigned declares as follows:

1. I am employed as a Revenue Officer with the Internal Revenue Service (“IRS”) in Horsham, Pennsylvania. As a Revenue Officer, I am responsible for performing duties associated with collecting delinquent tax liabilities, including assisting the Office of Chief Counsel and the Department of Justice in tax matters and examining records on file in the Office of Internal Revenue Service.

2. Scott Colwell is not my real name. I use a pseudonym in my official capacity as an employee of the IRS. This pseudonym, used for privacy and safety reasons, has been registered with the IRS, in accordance with IRS procedures (Internal Revenue Manual 10.5.7, *Use of Pseudonyms by IRS Employees*), and all IRS procedures governing the use of pseudonyms.

3. I have been a Revenue Officer for 19 years.

4. I am over the age of 18.

5. I have personal knowledge of the facts set forth in this declaration and, if called upon to testify to said facts, could do so competently.

6. As part of my duties as a Revenue Officer, I am assigned to determine appropriate collection actions concerning the accounts herein, including referral of this matter to the Department of Justice, which resulted in the commencing of this case. I continue to be assigned to this matter as the Revenue Officer responsible for the collection activity related to the accounts described herein.

7. In the course of performing my duties as a Revenue Officer, I have read and reviewed the records of the IRS with respect to the unpaid income tax liabilities assessed against Defendant Terrence Howard. The following statements are based on my review of the records of the IRS.

8. The IRS account transcripts, attached to this Declaration as Exhibit A, reflect that federal income taxes and statutory additions to tax were assessed against Defendant Howard for the following tax years, as shown below:

<b>Tax Period Ending</b>	<b>Type of Tax</b>	<b>Date of Assessment</b>	<b>Amount Assessed</b>	<b>Amount owed as of August 28, 2023</b>
12/31/2010	Form 1040	11/21/2011	\$202,210.00	\$399,416.66
	Additional tax assessed	02/18/2013	\$7,466.00	
12/31/2011	Form 1040	03/23/2015	\$248,145.00	\$459,769.91
12/31/2016	Form 1040	01/08/2018	\$14,679.00	\$14,242.84
	Additional tax assessed	08/12/2019	\$7,759.00	
12/31/2017	Form 1040	11/19/2018	\$21,322.00	\$1,107.73
12/31/2019	Form 1040	12/14/2020	\$76,498.00	\$10,255.14
<b>Total Outstanding Balance:</b>				<b>\$884,792.28</b>

9. As of August 28, 2023, the total outstanding balance of the federal income tax liabilities assessed against Defendant Howard for the taxable years described in Paragraph 8 is \$884,792.28, which includes statutory interest and additions to tax that have accrued and will continue to accrue according to law after that date until the liability is paid in full.

10. Proper notices and demands for payment of the assessments set forth above were made on Defendant Howard in accordance with 26 U.S.C. § 6303.

11. Despite notices and demands for payment of these assessments, Defendant Howard has failed to pay the amounts due.

12. The Account Transcripts attached hereto as Exhibit A were created in the ordinary course of business, were kept in the ordinary course of the IRS's regularly conducted activity, and were made in 2023 by someone with knowledge of how to generate Account Transcripts. The IRS maintains these records and documents regularly.


13. In the course of performing my duties, I also searched certain records for Defendant Howard's driver's license. The address on Defendant Howard's driver's license is 3008 Spring Mill Road, Plymouth Meeting, Pennsylvania 19462.

14. Defendant Howard filed for an extension of time to file his 2022 tax return. On his 2022 extension request, Defendant Howard listed 3008 Spring Mill Road, Plymouth Meeting, Pennsylvania 19462 as his address.

15. Defendant Howard listed 3008 Spring Mill Road, Plymouth Meeting, Pennsylvania 19462 as his address on his 2021 extension request, as well as his 2019 and 2020 tax returns.

I declare under penalty of perjury and pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Executed on this 21<sup>st</sup> day of September 2023

  
Scott Colwell  
Revenue Officer  
Internal Revenue Service  
Horsham, Pennsylvania