

EXHIBIT 1B

Friday, October 30, 2020, 7:53 am

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

ACTION DATE: 09/01/2020

CREATE ID: [REDACTED]

Systemic History: TRANSFER - ICS

REQUESTED BULK TRANSFER FOR [REDACTED]

ACTION DATE: 09/01/2020

CREATE ID: [REDACTED]

Systemic History: TRANSFER - ICS

REQUESTED BULK TRANSFER FROM [REDACTED]

ACTION DATE: 09/01/2020

CREATE ID: [REDACTED]

Systemic History: ENTITY UPDATE - IDRS

INITIAL CONTACT DUE DATE 10/16/2020 - 45 DAYS

ACTION DATE: 09/03/2020

CREATE ID: [REDACTED]

Systemic History: ENTITY UPDATED - ICS

ENTITY TC [REDACTED].

ACTION DATE: 09/03/2020

CREATE ID: [REDACTED]

Systemic History: ENTITY UPDATED - ICS

SUB CASE CODE [REDACTED]

ACTION DATE: 09/04/2020 SYSTEM DATE: 09/04/2020 CONTACT: CORR. CREATE ID: [REDACTED]

TP/POA CONTACT

TP/POA CONTACT

Rep. Davis email to RO 8/25/2020 states TP accepted offer to buy the McCulloch 18, LLC apartment for \$4.1M he will provide details on payment to IRS upon closing of escrow. He attached the real estate offer and counter-offer with Purchase Agreement buyer David Wang.

Friday, October 30, 2020, 7:53 am

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: TMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

Property Address is 5544 McCulloch Ave, Temple City CA.

ACTION DATE: 09/04/2020 SYSTEM DATE: 09/04/2020 CONTACT: PHONE CREATE ID: [REDACTED]

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: United States Attorney Office

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

[REDACTED]

[REDACTED]

[REDACTED] Provided him with the three payments made this far and the source of payment \$1.7M Fountain 8, LLC sale proceeds, \$3,600,000 payment sale proceeds Atlantic 17, LLC and \$500,000 cashier check. Advised the sale for accepted offer \$4.1M from McCulloch 18, LLC sale pending. Advised Duarte 12 and California 8, LLC up for sale and expected once sold to FULL PAY the IRS taxes. Discussed the regular liens and the special condition liens status and filing expectations.

[REDACTED]

ACTION DATE: 09/09/2020 SYSTEM DATE: 09/09/2020 CONTACT: OTHER CREATE ID: [REDACTED]

GENERAL HISTORY

[REDACTED]

ACTION DATE: 09/11/2020 SYSTEM DATE: 09/11/2020 CONTACT: CORR. CREATE ID: [REDACTED]

TP/POA CONTACT

TP/POA CONTACT

Update received yesterday from Rep. Evan Davis:

Update:

Here is the timeline from the broker for McCulloch sale:

Friday, October 30, 2020, 7:53 am

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: TMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

Original Offer Date: 8/4/2020

Acceptance Date: 8/19/2020

Due Diligence Period: 14 days ends 9/2/2020

Close of Escrow Date: 75 days ends 11/3/2020 (buyer needs to get a loan)

Evan J. Davis

oscher Perez P.C.

ACTION DATE: 09/11/2020 SYSTEM DATE: 09/11/2020 CONTACT: OTHER CREATE ID: [REDACTED]

OTHER INTERNAL SOURCE

OTHER INTERNAL SOURCE

RESULTS: Researched ALS shows just one pending lien SLD# 415430420 covering 30-2013, 2014 and 2015 \$14,894,688.27 UBA but no RCD recording data has been received or input from the Los Angeles recorder so we do not know if it is actually recorded.

Checked website LA County Recorder in case RO needs copy or verification of this lien being recorded and found the following:

If you wish to check the records in person, the office is located at:
12400 Imperial Highway

Room 2207

Norwalk, CA 90650

Office Hours: 8:00 a.m. to 5 p.m., Monday - Friday, except holidays

The Norwalk Facility is open 8 a.m. - 7 p.m. on the 3rd Thursday of every month. Only real property searches and copies are available. No other document recording services are available during the extended hours.

If you require a copy of a document recorded with the Los Angeles Registrar-Recorder/County Clerk Office, please send a written request with the following information:

Title of the document, names listed on the document, a daytime phone number where you can be reached and include a check made payable to the Registrar-Recorder/County Clerk.

The fee for a certified copy of a document is \$6 for the first page and \$3 for each additional page per document. If you are unsure of the number of pages, submit a blank check indicating on the front side "NOT TO EXCEED \$20".

Payment for mail requests can be made by check or money order payable to the Registrar-Recorder/County Clerk. Do not send cash. Out of state checks are accepted. Most requests are processed in 5 working-days from the date the request is received by this office.

Friday, October 30, 2020, 7:53 am

REQUESTOR: [REDACTED]
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Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

ACTION DATE: 09/11/2020

CREATE ID: [REDACTED]

Systemic History: FOLLOW UP - ICS

Follow up (BAL DUE/DEL RET) created for: 11/03/2020 IMAAD S ZUBERI & WILLA W RAO- Final day sell McCulloch RO check.

ACTION DATE: 09/11/2020 SYSTEM DATE: 09/11/2020 CONTACT: OTHER CREATE ID: [REDACTED]

ACCURINT

ACCURINT

RESULTS: Checked real property under the LLCs in Los Angeles county beneficially owned by the taxpayers alter ego and as shareholders of the LLCs using ACCURINT and it showed TP has not sold or encumbered these properties (YET) to extend ACCURINT information is CURRENT?

1) ISZ, LLC ownership unchanged

Name Owner:

ISZ 9 LLC

Property Address:

[REDACTED], EL MONTE, CA 91731-2118

2) Name Owner:ownership unchanged (per accurint)

CLARY 6 LLC

Property Address:

[REDACTED], SAN GABRIEL, CA 91776-1251

3)Name Owner:ownership unchanged (per accurint)

DUARTE 12 LLC

Property Address:

[REDACTED], ARCADIA, CA 91007-7525

4) Property Address:ownership unchanged (per accurint)

[REDACTED] TEMPLE CITY, CA 91780-2947

Name Owner :

MCCULLOCH 18 LLC

5) Property Address:ownership unchanged (per accurint)

[REDACTED], ARCADIA, CA 91006-3720

Name Owner :

CALIF 8 LLC

6) Property Address:ownership unchanged (per accurint)

[REDACTED], SAN GABRIEL, CA 91775-1955

Name Owner :

ROSEMEAD 32 LLC

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

ACTION DATE: 09/16/2020 SYSTEM DATE: 09/16/2020 CONTACT: OTHER CREATE ID: [REDACTED]

TP/POA CONTACT

TP/POA CONTACT

ACTION DATE: 09/17/2020 SYSTEM DATE: 09/17/2020 CONTACT: CORR. CREATE ID: [REDACTED]

GENERAL HISTORY

ACTION DATE: 09/19/2020 SYSTEM DATE: 09/21/2020 CONTACT: CORR. CREATE ID: [REDACTED]

TP/POA CONTACT

TP/POA CONTACT

Received an email from TP rep. Evan Davis as follows:

Farrell:

If it ever comes up, the remaining rental properties held in LLCs are all listed for sale at present.
When any contracts are set I will update you.

Evan

Evan J. Davis
Hochman Salkin Toscher Perez P.C.
[REDACTED]

ACTION DATE: 09/21/2020 SYSTEM DATE: 09/21/2020 CONTACT: OTHER CREATE ID: [REDACTED]

GENERAL HISTORY

Friday, October 30, 2020, 7:53 am

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: TMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

ACTION DATE: 09/28/2020 SYSTEM DATE: 09/28/2020 CONTACT: OTHER CREATE ID: [REDACTED]

GENERAL HISTORY

[REDACTED]

[REDACTED]

ACTION DATE: 09/28/2020 CREATE ID: [REDACTED]

Systemic History: ENTITY UPDATED - ICS

PRIMARY ASSIGNMENT NUMBER [REDACTED]

ACTION DATE: 09/28/2020

CREATE ID: [REDACTED]

Systemic History: ASSIGNMENT - ICS

[REDACTED]

[REDACTED]

ACTION DATE: 10/03/2020 CREATE ID: [REDACTED]

Systemic History: ENTITY UPDATE - IDRS

INITIAL CONTACT DUE DATE 11/19/2020 - 45 DAYS

ACTION DATE: 10/06/2020 SYSTEM DATE: 10/06/2020 CONTACT: CORR. CREATE ID: [REDACTED]

GENERAL HISTORY

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

[REDACTED]

ACTION DATE: 10/06/2020 SYSTEM DATE: 10/06/2020 CONTACT: OTHER CREATE ID: [REDACTED]

GENERAL HISTORY

CASE FOLLOW-UP: CASE # 20-2001: REQUEST FOR TWO REGULAR NFLTS

: 14 SC ALTER EGO NFLT

: PER REVENUE OFFICER STEVENS' REQUEST SC NFLT ARE NOT BEING REQUESTED FOR:

: ATLANTIC 17, LLC

: CALIFORNIA 8 LLC

: DUARTE 12 LLC

CALLED LOS ANGELES COUNTY RECORDER FOR RECORDING INFORMATION AS FOLLOWS:

: SLID # 415429520- RECORDED 08/05/2020; # 20200899377

: SLID # 415430420- RECORDED 08/05/2020; # 20200899378

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

- UPDATED RECORDING INFORMATION ON ALS

SC NFTL ALTER EGO NFTL INPUT
: CLARY 6 LLC AS ALTER EGO OF
IMAAD S ZUBERI & WILLA W RAO
TIN: XXX-XX-0435
PERIOD: 1040/2018
COURT: COUNTY RECORDER
LOS ANGELES
NORWALK, CA 90650
SLID # 417139420

: ISZ 9 LLC AS ALTER EGO OF
IMAAD S ZUBERI & WILLA W RAO
TIN: SAME AS ABOVE
PERIOD: SAME AS ABOVE
COURT: SAME AS ABOVE
SLID # 417139620

: MCCULLOCH 18 LLS AS ALTER EGO OF
IMAAD S ZUBERI & WILLA W RAO
TIN: SAME AS ABOVE
PERIOD: SAME AS ABOVE
COURT: SAME AS ABOVE
SLID # 417140020

: ROSEMEAD 32 LLC AS ALTER EGO OF
IMAAD S ZUBERI & WILLA W RAO
TIN: SAME AS ABOVE
PERIOD: SAME AS ABOVE
COURT: SAME AS ABOVE
SLID # 417140220

: CLARY 6 LLC AS ALTER EGO OF
WILLA W RAO & IMAAD S ZUBERI
TIN: XXX-XX-7993
PERIODS: 1040/2013, 2014, 2015
COURT: COUNTY RECORDER
LOS ANGELES
NORWALK, CA 90650
SLID # 417140620

: ISZ 9 LLC AS ALTER EGO OF
WILLA W RAO & IMAAD S ZUBERI
TIN: XXX-XX-7993
PERIODS: 1040/2013, 2014, 2015
COURT: SAME AS ABOVE
SLID # 417140820

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

: MCCULLOCH 18 LLC AS ALTER EGO OF
WILLA W RAO & IMAAD S ZUBERI
TIN: XXX-XX-7993
PERIODS: 1040/2013, 2014, 2015
COURT: SAME AS ABOVE
SLID # 417141220

: ROSEMEAD 32 LLC AS ALTER EGO OF
WILLA W RAO & IMAAD S ZUBERI
TIN: XXX-XX-7993
PERIODS: 1040/2013, 2014, 2015
COURT: SAME AS ABOVE
SLID #417141320

CHANGES MADE:

: UBA FOR 2018 TO \$ 937,645.74
: UBA FOR 2013 TO \$ 2,322,523.01
: ZIP CODE FOR PLACE OF FILING
: SIGNATURE DATE
: RO T-SIGN FROM 2702-1512 TO 2702-4330

RESPONSE TO REVENUE OFFICER

Good afternoon Revenue Officer Stevens,

Your request for Special Condition Alter Ego NFTLs for Imaad S Zuberi & Willa W Rao has been completed.

The FORT will submit the recorder copies for the attached NFTLs to be recorded on 10/16/2020.

Imaad S Zuberi & Willa W Rao:
SLID #s 417139420, 417139620, 417140020, 417140220

Willa W Rao & Imaad S Zuberi
SLID #s 417140620, 417140820, 417141220, 417141320

Changes made to 668(y):

UBA for 2018 to \$ 937,645.74

UBA for 2013 to \$ 2,322,523.01

Zip code for place of filing

Signature date

Revenue Officer T-sign #

Please send the taxpayer's copies as well as the required letters 3177 and 3886 within 5 days of 10/16/2020.

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: IMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

ACTION DATE: 10/06/2020

CREATE ID: [REDACTED]

Systemic History: INVENTORY ITEM CLOSED - ICS

OI - ACTION ACCEPTED

00000003

ACTION DATE: 10/21/2020

CREATE ID: [REDACTED]

Systemic History: TEMPLATES

TEMPLATE: LETTER 3886 - NOTICE TO TP OF NOMINEE/ALTER EGO NFLT FILING

GENERATED TO:

IMAAD S ZUBERI & WILLA W RAO

S EL MONTE, CA 91733

ACTION DATE: 10/21/2020 SYSTEM DATE: 10/21/2020 CONTACT: CORR. CREATE ID: [REDACTED]

TP/POA CONTACT

TP/POA CONTACT

Mailed the Special Condition Lien filing letters 3177 to TPs and 3886 to the ALTER EGOS with TP Imaad Zuberi and spouse Willa Rao Zuberi under separate mailings for joint balance due periods 30-201312, 201412, 201512 and 201812 enclosures include PUB 1660, 1450 and 668Ys.

Mailed rep. Evan Davis a copy of the L3177 relating to the periods on his POWER OF ATTORNEY---30-201312, 201412 and 201512.

POA- Input the TC 971 codes indicating lien letters issued.

ACTION DATE: 10/23/2020 SYSTEM DATE: 10/23/2020 CONTACT: CORR. CREATE ID: [REDACTED]

TP/POA CONTACT

TP/POA CONTACT

Mailed Rep. Evan Davis copies of the L3886 dated 10/21/2020 already mailed to TPs. Rep Davis copies only included 30-201312, 201412, 201512 and not 201812 and F2848 does not cover 201812 period. Did not mail rep. Davis L 3171 as indicated on 10/21/2020.

ACTION DATE: 10/29/2020 SYSTEM DATE: 10/29/2020 CONTACT: PHONE CREATE ID: [REDACTED]

TP/POA CONTACT

REQUESTOR: [REDACTED]
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: TMAAD S ZUBERI & WILLA W RAO

TIN: [REDACTED]

TP/POA CONTACT

Call from rep. Evan Davis about the alter ego liens filed against McCulloch, Clary, Rosemead and ISZ for taxpayer. Says the McCulloch property set to close escrow with monies to IRS on 11/3/2020. Says liens cause problem how do we deal with lien on the McCulloch property and the expected close. Advised that if the title company checks finds the lien which IRS has not been advised of the Special Condition lien actually being recorded yet then best course action is to request lien discharge by submitting form 14135 but this process can take minimum 30 days. Rep. Davis questioned how he would know if lien filed. Advised either the title company/escrow or inquire via the county recorder.

He discussed that TP is supposed to pay in full restitution prior to sentencing and that he is unsure if Rosemead has progressed in process of selling that property. He says Rosemead is not unencumbered another investors monies about \$3.5M to \$4M were used to purchase that property although that investor may not be shareholder have any recorded document to show his interest.

Rep. Davis asked for information from IRS files and whether he needed a FOIA to get documents IRS relied on in making alter ego determination. Advised we may have information that can be provided to him but I need to check with out counsel attorney before releasing to him and I will check and let him know.

He discussed other issues related to TP criminal case such as TP wanting or trying to sell property owns in Pakistan to pay IRS so the USA properties can be used to pay non-IRS creditors and therefore avoid litigation with these individuals. He discussed that TP required to pay restitution and that his criminal attorney is provided for in getting paid from any forfeiture but now with IRS lien not sure how attorney will get paid? Advised that is beyond IRS civil collection matter. He says TP capital gain tax is an issue too. Says when he sells building it will create a gain that TP did forward monies in last property sale towards ES for 2020 taxes to cover the cap gains incurred in 2020.

[REDACTED]