Dealing With a Decedent's Tax Fraud: Cleaning-Up Our Dead Client's Bad Behavior

Presented by:

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Speakers

11th Annual New England IRS Representation Conference

- 11/7 and 11/8
- Both days at Mohegan Sun
- https://irsrepconference.com
- $229, goes to $299 on 10/1

If an existing client dies:

- First thing is first! Run Transcripts right away!!!
- As soon as taxpayer dies and IRS is notified, your POA will be null and void and CAF will fail.
- How is IRS notified? Usually within 24 hours of SSA being notified (SSA is often notified by the funeral home).

If an existing client dies:

- Notify revenue officer, appeals officer, examiner or any other IRS personnel that you are actively working with/assigned to the case.
- Here is sample letter:

If an existing client dies:

Internal Revenue Service
300 N Los Angeles St.
Room 3124, Group 19
Stop 5501
Los Angeles, CA 90012-3308

Re:

Dear Ms. :

Please be informed that Mr. passed away on October , 2021. The taxpayer's spouse is still waiting on the death certificate and the appointment letter from the probate court as executrix/administrator of Mr. 's estate.

In order for us to proceed with representation, we need to wait until we can be properly retained (and receive POA) from the estate, as our IRS POA is null and void upon the death of the taxpayer pursuant to the IRM.

Given the unexpected circumstances, we respectfully request a 30-day extension so that the estate may obtain representation (we assume that will continue to be us) and we can coordinate next steps with the estate's representative.

Please call with any questions.

How to complete new POA for deceased TP

Deceased individuals: For Form 1040, enter the name and SSN (or ITIN) of the decedent as well as the name, title, and address of the decedent's executor or personal representative.

Include a copy of their appointment letter from the court naming them executor.

How to complete new POA for deceased TP

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney
and Declaration of Representative

▶ **Go to *www.irs.gov/Form2848* for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I **Power of Attorney**

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 **Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
John Smith	**000-00-0000**	
c/o James Smith **Address, City, State, Zip**	Daytime telephone number **xxx-xxx-xxxx**	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 **Representative(s)** must sign and date this form on page 2, Part II.

Name and address	
Representative	CAF No. **0000-00000R**
	PTIN **P00000000**
	Telephone No. **xxx-xxx-xxxx**
Address	Fax No. **xxx-xxx-xxxx**
Check if to be sent copies of notices and communications ☑	Check if new: Address ☑ Telephone No. ☑ Fax No. ☑

GREEN & SKLARZ LLC

How to complete new POA for deceased TP

- What if you are the fiduciary (e.g., trustee, executor, administrator, receiver, or guardian)?

A fiduciary with a valid Form 56, Notice Concerning Fiduciary Relationship, does not need to submit a Form 2848 to interact with the IRS.

Most Estate Planning Focuses on:

- Accomplish the client's goals
- Avoid / minimize taxes
- Planning can be quite interesting

Introduction

- ALL estate tax returns will be reviewed for audit potential
  - Limited scope examinations
  - Limited focus examinations
  - Project cases
  - Normal audit
- Estate and gift returns more tax dollars per capita than any subdivision of tax.
- Fraud by the decedent or personal representative (PR) is increasingly examined
- Estate tax audits and investigations require a special strategy

Begin With the End in Sight…

- Plan with the end in sight
- Prepare and file returns with the end in sight
  - Know when returns must be filed, and when it may be advisable to file even though technically not required
  - Know what the Service knows (and more)
    - Transcripts;
    - FOIA;
    - Stock books;
    - Deed searches;
    - Income tax returns;
    - Bank statements; and
    - Third-party information.

The King's Debtors Dying, The King Shall First Be Paid

- A PR of an estate without enough property to pay all claims of the estate must pay the federal tax claim before other claims. 31 U.S.C. § 3713.
- PRs becomes personally liable for unpaid federal estate tax of the estate and/or unpaid federal income tax of the decedent. See U.S.C. § 3713(a), (b).

Pay the King First or Be Held Liable

- If the PR pays other creditors before paying the government, the fiduciary may be held personally liable to the extent of the payments that he turned over to creditors other than the government. 31 U.S.C. §3713(b); *United States* v. *Coppola*, 85 F.3d 1015, 1020 (2d Cir. 1996).
- IRS issues a Notice of Liability and sues the fiduciary in the appropriate federal district court
- Statute of Limitations:
  - 1 year after the liability arises or the expiration of the period of collection (10 years)

The Importance of Gift Tax Returns

- IRC § 2204(d) provides:

  If the executor in good faith relies on gift tax returns furnished under section 6103(e)(3) for determining the decedent's adjusted taxable gifts, the executor shall be discharged from personal liability with respect to any deficiency of the tax imposed by this chapter which is attributable to adjusted taxable gifts which—

  (1) are made more than 3 years before the date of the decedent's death, and

  (2) are not shown on such returns.

- If transfers were made and no gift tax returns filed the IRS can move to seize assets without going through assessment procedures – IRC § 6324

Strategies to Protect a Fiduciary From Personal Liability

- File the following forms with the Service:
  - Form 56, Notice Concerning Fiduciary Relationship
  - Form 4810, Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
  - Form 5495, Request for Discharge From Personal Responsibility Under Internal Revenue Code Section 2204 or 6905
- Probate Court approval for anything!

Form 56

- Notice Concerning Fiduciary Relationship
  - Advises the IRS of the PR's relationship to the estate
  - File this form twice.
    - When the PR is appointed to let the IRS know who the PR is and where to send all tax notices
    - When the PR completes her job and is discharged

Form 4810

- Determine whether the Decedent owed back taxes by filing a Form 4810, Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
- A cautious PR will wait for the IRS to respond to this assessment request, or 18 months from the date it was received by the service, prior to making any distributions to the estate's beneficiaries.

Form 5495

- File Form 5495, Request for Discharge of Personal Liability, separately but simultaneously as Form 4810
- If Form 5495 is properly filed, the IRS has nine months to notify the PR of any deficiency for decedent's applicable income or gift tax returns
- If the PR pays the additional tax or if no notice is received from the IRS within nine months from the date of filing Form 5495, then the PR is discharged from personal liability

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Lets Meet Joe

- Joe owned a trash hauling business in Newark, New Jersey
- Died December 2015 of natural causes
- His brother brings us his documents and asks us to handle the estate
- Upon reviewing the tax returns a number of questions are raised

Joe's Tax Returns

- Joe was leasing three cars: one for him, his wife and a woman in NYC
- The woman in NYC was on the payroll for $120,000 but was never seen at the company
- When asked the company bookkeeper said she was the latest girlfriend
- The "NYC Office Rent" is for the same address as the girlfriend

Joe's Tax Returns

- Joe reported $110,000 a year of net taxable income
- His living expenses were more than double his reported income
- His son's search of the house located a several keys to lock boxes
- The lock boxes at BOA held $300,000 in cash and a number of foreign bank deposit books

Joe's Tax Returns

- The returns do not indicate any foreign bank accounts or foreign reported interest
- When we ask to speak to the company controller we are told he went to a late night meeting after Joe died and has not been seen since
- The brother tells us the sons are in a hurry to probate the estate so they can get their money

Joe's Estate

- The brother is concerned about how his brother handled his finances
- The sons are pressing him to administer the estate
- Brother tells us the sons want to "bury the bodies" and close the estate up quickly
- Brother wants to know what to do?

Options?

- Amend?
- Voluntary Disclosure?
- What about the state?

How to Decide Which Way In?

- Taxpayer's behavior
- Taxpayer's records
- Have they already been contacted by the government?

Tax Compliance - IRS

- Returns - Last 6 years – IRM 1.2.1.6.18
- Taxes:

    ~ Current withholding for employees

    ~ Estimated tax payments for this year for self-employed

    ~ Payroll tax deposits for the current quarter

IRS Voluntary Disclosure

- Only if you believe you have criminal exposure
- Years that need to be corrected, limited to the last 6 years
- Agree to a 75% civil fraud penalty on the highest year, accuracy penalty on the rest
- Agree to no criminal referral

Voluntary Disclosure - IRS

- Taxpayer must participate/cooperate
- Bad behavior has to end (don't laugh)
- Expectation is full-payment
- Payment arrangements can be made

State Compliance

- Most do not have the 6 year rule
- Look at their voluntary disclosure program
- Most reduce or eliminate penalty, often reduce interest, and limit the lookback
- You must apply through the voluntary disclosure program – not just file

State's are all over the place

- Massachusetts – last 7 years
- Connecticut – last 3 past-due years
- California – last 6 years
- New York – last 3-6 years depending upon the length of non-compliance
- New Jersey – last 4 past-due years

Avoidance Distinguished From Evasion

- Tax Avoidance
  - One who avoids taxes by legitimate means does not conceal or misrepresent.
  - He or she shapes events to reduce or eliminate tax liability and, upon the happening of the events, makes a complete disclosure.

Avoidance Distinguished From Evasion

- Tax Evasion
  - Evasion involves some affirmative act to evade or defeat tax or payment of tax
  - Examples of affirmative acts are deceit, subterfuge, camouflage, concealment, attempts to color or obscure events, or make things seem other than they are
  - Common evasion schemes include intentional understatement or omission of income, claiming fictitious or improper deductions, false allocation of income, improper claims, credits or exemptions, and/or concealment of assets.

Avoidance Distinguished From Evasion

- Example
  - Tax Avoidance
    - The creation of a bona fide partnership to reduce the tax liability of a business by dividing the income among several individual partners is legitimate tax avoidance.
  - Tax Evasion
    - If, however, an alleged partnership was not in fact established and one or more of the purported partners secretly returned his or her share of the profits to the real owner of the business, who did not report the income, this would be an instance of attempted evasion.

Proving Fraud

- The existence of fraudulent intent is a factual inquiry.
- Direct evidence of fraudulent intent is rarely available, and courts often determine the presence of fraudulent intent with circumstantial evidence.

Badges of Fraud Courts Look to When Determining Fraudulent Intent

- Courts have developed factors, sometimes called *Spies* factors, in the civil context over the years to include the following:
  - Understating income;
  - Maintaining inadequate and/or misleading records;
  - Giving implausible or inconsistent explanations of behavior;
  - Concealing income or assets;
  - Failing to cooperate with tax authorities;
  - Engaging in illegal activities;
  - Providing incomplete or misleading information to a tax preparer;
  - Falsifying documents, including filing false income tax returns and making false entries;
  - Failing to file tax returns; and
  - Dealing in cash.
- No single factor is dispositive, but the existence of several factors may indicate fraud.

Factors the IRS Examines to Determine the Existence of Fraud

- The IRS Fraud Program – Fraud Detection Begins During Audit by the RO Examining Badges of Fraud
- Among the badges of fraud the IRS examines are the following:
    - Affirmative acts of fraud taken by taxpayer, return preparer, and/or promoter to deceive or defraud (e.g., admitting on a wiretap that income was understated on returns);
    - Income indicators of fraud (e.g., unexplained increases in net worth, sizable personal expenditures, concealment of financial accounts, income omissions, bank deposits from unexplained sources, etc.);
    - Expenses or deductions indicators of fraud (e.g., substantial amounts of personal expenditures, overstatements of deductions, fictitious deductions, etc.);
    - Books and records indicators of fraud (e.g., maintaining multiple sets of books and records, false entries, failure to keep records, concealing records, discrepancies between books and tax returns, etc.);
    - Conduct of taxpayer indicators of fraud (e.g., false statements, failure to disclose, destroying books and records, transferring assets, backdating documents, false returns, etc.);
    - Method of concealment indicators of fraud (e.g., inadequacy of consideration, insolvency of transferor, related parties transactions, use of secret or offshore bank accounts, the use of nominees, etc.)

I.R.C. § 6064

- The fact that a return or other tax document is signed with the defendant's name is prima facie evidence that the defendant signed the document.
  - I.R.C. § 6064 does NOT create a rebuttable presumption that the defendant knew the contents of the document.
  - Knowledge may be inferred from the facts and circumstances and signature is prima facie evidence that the signor knows the contents of the return.

Statute of Limitations

- I.R.C. § 6531(2) provides that the statutes of limitations for willfully attempting in any manner to evade or defeat any tax or the payment thereof is six years.
  - As a general rule, the statute of limitations begins to run from the latter of the due date of the return or the last affirmative act of evasion.
  - If the delinquent filing of a false return is the method of attempting to evade, the statue will being to run on the date the return if filed.

IRS' Ability to Collect from the Decedent

There is not only fiduciary liability but there is transferee liability in cases where there is no fiduciary!

- If there is no executor, fiduciary or administrator appointed, then any person in actual or constructive possession of any property of the decedent may be considered a *statutory executor* and may be liable to pay taxes or have personal liability. An executor is defined in Treasury Reg.20.2203–1

5.5.3.9 (09-17-2020)

IRS' Ability to Collect from the Decedent

If assessment is made:	Then the assessment lien attaches to:
before death	property owned by the taxpayer and follows property into probate or to the transferee.
after death	any probate property in the taxpayer's **estate** at the time of assessment.

IRS' Ability to Collect from the Decedent

1. If the NFTL is recorded on an **assessment made before death,** it attaches to assets owned by the taxpayer and follows those assets into the estate or the hands of the transferee. The Service's priority position with respect to those assets, is determined based on the date of the filing of the NFTL before the taxpayer's death. It is important to determine during your research what assets the taxpayer owned before death and how they were titled, when the lien was recorded. The IRS will consult with Advisory or Area Counsel concerning levy or seizure of these assets.

2. If the NFTL is recorded on a **post-death assessment,** it would not reach any property that passed to heirs automatically at the time of death (non-probate property), but it would reach any probate property in the taxpayer's "estate" at the time of the assessment. Title to the decedent's property passes to the estate or heirs upon death. It is important to determine during your research what assets were in the taxpayer's "estate" when the lien was recorded.

IRS' Ability to Collect from the Decedent

What about Collection Due Process (CDP) rights?

- The fiduciary for the decedent has the authority to exercise CDP rights on the behalf of decedent.
- However....
- If collection action is being pursued against estate assets of the deceased taxpayer in the hands of beneficiaries, the beneficiaries do not have CDP rights since they are not the "taxpayer". The beneficiary is holding an estate asset that the assessment tax lien attached. Collection is being pursued against the estate asset to satisfy the decedent's tax liability. In these circumstances, the IRS does not issue the Letter 1058 to the beneficiary or holder of estate assets.

Notice of Levy

5.5.3.8 (03-26-2010)

Notice of Levy

1. Generally, the Service should not levy on property in control of the probate court. Consult local Area Counsel regarding the effect of probate and local law regarding property interests.

2. Revenue officers can levy on any property subject to the assessment lien or property of the taxpayer's estate.

3. If the fiduciary has control of estate assets, a levy can be served on the fiduciary. If there is a levy source that has some sort of income due to the estate (e.g., rental or interest income), the IRS may levy that source directly. If the estate generates income that becomes property of the estate, it can be reached by levy.

4. If a notice of levy will be issued Letter 1058 must be sent to the fiduciary, *if* the Letter 1058 was not previously issued to the taxpayer.

What about property outside of probate (e.g., there is a named beneficiary) such as IRAs?

Notice of Levy

This Notice of Levy attaches to an inherited IRA that is subject to levy, thus not considered to be retirement funds. You are hereby notified that the property and rights to property described below are subject to tax lien provided by IRC 6321 of the Internal Revenue Code for unpaid income taxes owed by the [Name of Decedent], using the Decedent's Tax Identification Number [Decedent's TIN]. Said property and rights to property are hereby levied upon and seized for satisfaction of the aforesaid tax, together with all additions as provided by law. Demand is hereby made upon you to turn over said property and rights to property, or if less, the full amount of the unpaid tax liability specified above."

What about property outside of probate (e.g., there is a named beneficiary) such as IRAs?

What if the holder of the inherited IRA takes a distribution to which the FTL has attached and uses it to fund the purchase of other assets, such as the purchase of a house or car, etc.?

In that situation, the Service may be able to assert that the now substituted property, i.e., the house, car, etc., is encumbered by the tax lien. In order to do so, the Service will need to address issues of commingled funds and tracing the encumbered distribution to the purportedly substituted property. In addition, if the tax lien attaches to the substituted property, there may be priority issues if encumbered.

5.5.3.8.1 (09-17-2020)

The Deceased That Never Filed

- Administrator calls
- Deceased was unmarried, no children
- Owns a house, found a safe with $50,000 in cash
- Has not filed a tax return in 20 years
- Dealt in cash
- Older pickup truck, no loan

Personal Liability

- Administrator/Executor faces personal liability for distributions made when and if there is a tax liability
- Compliance: filed last 6 years of federal tax returns (see IRM § 1.2.1.6.18
- Compliance: CT State Voluntary Disclosure is only 3 years
- Request for Prompt Assessment – Form 4810
- Request for Discharge from Personal Liability – Form 5495

The Returns

- Used a 433-A (CIS) approach.
- The IRS Collection standards.
- Hard for IRS to argue with those!

Form 433-A (Rev. 2-2019) Page **4**

If you are self-employed, sections 6 and 7 must be completed before continuing.

Section 5: Monthly Income and Expenses

Monthly Income/Expense Statement *(For additional information, refer to Publication 1854.)*

Total Income		Total Living Expenses		IRS USE ONLY
Source	Gross Monthly	Expense Items [6]	Actual Monthly	Allowable Expenses
20 Wages (Taxpayer) [1]	$	**35** Food, Clothing and Misc. [7]	$	
21 Wages (Spouse) [1]	$	**36** Housing and Utilities [8]	$	
22 Interest - Dividends	$	**37** Vehicle Ownership Costs [9]	$	
23 Net Business Income [2]	$	**38** Vehicle Operating Costs [10]	$	
24 Net Rental Income [3]	$	**39** Public Transportation [11]	$	
25 Distributions (K-1, IRA, etc.) [4]	$	**40** Health Insurance	$	
26 Pension (Taxpayer)	$	**41** Out of Pocket Health Care Costs [12]	$	
27 Pension (Spouse)	$	**42** Court Ordered Payments	$	
28 Social Security (Taxpayer)	$	**43** Child/Dependent Care	$	
29 Social Security (Spouse)	$	**44** Life Insurance	$	
30 Child Support	$	**45** Current year taxes (Income/FICA) [13]	$	
31 Alimony	$	**46** Secured Debts (Attach list)	$	
Other Income (Specify below) [5]		**47** Delinquent State or Local Taxes	$	
32	$	**48** Other Expenses (Attach list)	$	
33	$	**49** Total Living Expenses (add lines 35-48)	$	
34 Total Income (add lines 20-33)	$	**50** Net difference (Line 34 minus 49)	$	

Allowable Living Expenses

2021 Allowable Living Expenses National Standards

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	$400	$724	838	$955
Housekeeping supplies	$41	$76	69	$79
Apparel & services	$92	$150	191	$259
Personal care products & services	$42	$76	72	$89
Miscellaneous	$148	$266	303	$358
Total	**$723**	**$1,292**	**1,473**	**$1,740**

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	**$341**

Allowable Living Expenses - Housing

2021 Allowable Living Expenses Housing Standards

County	State Name	2021 Published Housing and Utilities for a Family of 1	2021 Published Housing and Utilities for a Family of 2	2021 Published Housing and Utilities for a Family of 3	2021 Published Housing and Utilities for a Family of 4	2021 Published Housing and Utilities for a Family of 5
Autauga County	Alabama	1,281	1,504	1,585	1,767	1,796
Baldwin County	Alabama	1,416	1,663	1,752	1,953	1,985
Barbour County	Alabama	1,070	1,256	1,324	1,476	1,500
Bibb County	Alabama	1,206	1,416	1,492	1,664	1,690
Blount County	Alabama	1,227	1,441	1,518	1,693	1,720
Bullock County	Alabama	1,100	1,293	1,362	1,519	1,543
Butler County	Alabama	1,102	1,294	1,364	1,521	1,545
Calhoun County	Alabama	1,147	1,348	1,420	1,583	1,609
Chambers County	Alabama	1,070	1,256	1,324	1,476	1,500
Cherokee County	Alabama	1,232	1,447	1,525	1,700	1,728
Chilton County	Alabama	1,144	1,344	1,416	1,579	1,604
Choctaw County	Alabama	1,034	1,215	1,280	1,427	1,450
Clarke County	Alabama	1,232	1,447	1,525	1,700	1,728
Clay County	Alabama	1,110	1,304	1,374	1,532	1,557
Cleburne County	Alabama	1,255	1,474	1,553	1,732	1,760
Coffee County	Alabama	1,234	1,449	1,527	1,703	1,730
Colbert County	Alabama	1,140	1,339	1,411	1,573	1,599
Conecuh County	Alabama	970	1,140	1,201	1,339	1,361
Coosa County	Alabama	1,001	1,176	1,239	1,381	1,404
Covington County	Alabama	1,088	1,277	1,346	1,501	1,525
Crenshaw County	Alabama	1,098	1,290	1,359	1,515	1,540
Cullman County	Alabama	1,154	1,355	1,428	1,592	1,618

Allowable Living Expenses - Transportation

2021 Allowable Living Expenses Transportation Standards

Public Transportation		
National	$217	
Ownership Costs		
	One Car	**Two Cars**
National	$533	$1,066
Operating Costs		
	One Car	**Two Cars**
Northeast Region	$274	$548
Boston	$271	$542
New York	$355	$710
Philadelphia	$293	$586
Midwest Region	$201	$402
Chicago	$226	$452

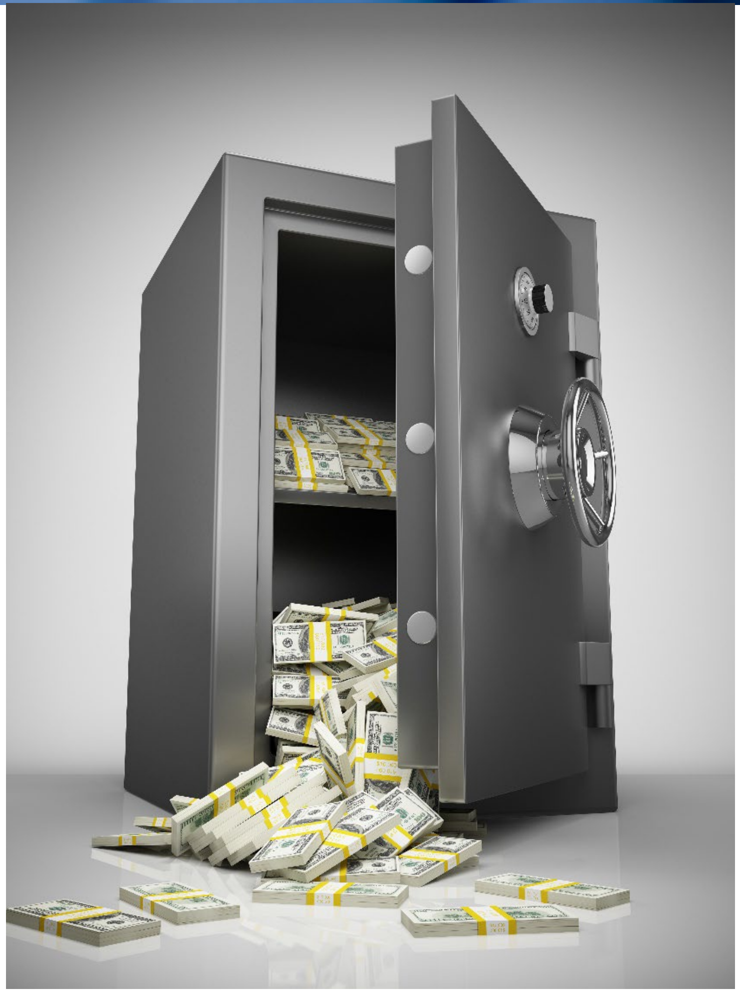
Allowable Living Expenses – Health Care

2021 Allowable Living Expenses Health Care Standards

	Out of Pocket Costs
Under 65	$68
65 and Older	$142

The Returns

- Took the 50K in the safe and added it to income evenly over the 6 years
- Based upon the bank balance we increased or decreased income accordingly



The Returns

The Deceased

Future Income Analysis

Income	Actual	***Expenses***	Actual	
Wages (yourself)	$ -	Food, Clothing and Misc	$ 723	Standard
Wages (spouse)	$ -	Housing & utilities	$ 2,105	Actual
Interest - Dividends	$ -	Vehicle Ownership	$ -	
Net Business Income	$ 3,244	Vehicle Operating Costs	$ 274	Standard
Net Rental Income	$ -	Public Transportation	$ -	
Distributions	$ -	Health Insurance	$ -	
Pension/Soc Sec (taxpayer)	$ -	Out of Pocket HealthCare	$ 142	Standard
Pension/Soc Sec (spouse)	$ -	Court ordered pmts	$ -	
Social Security (taxpayer)	$ -	Child/Dep Care	$ -	
Social Security (spouse)	$ -	Life Insurance	$ -	
Child Support	$ -	Current Year Taxes	$ -	
Alimony	$ -	Secured Debts	$ -	
Other Income	$ -	Delinquent State Taxes	$ -	
Cash Accumulated (50k/72)	$ 694	Student Loans	$ -	
	$ -	Total Living Expenses	$ 3,244	
Total	$ 3,938	Net Difference	$ 694	

The Returns

Bank Balances

	Beginning Balance	Ending Balance	Change	433 Income	Tax Return
2014	$ 3,700.00	$ 6,400.00	$ 2,700.00	$47,256.00	$49,956.00
2015	$ 6,400.00	$ 5,500.00	$ (900.00)	$47,256.00	$46,356.00
2016	$ 5,500.00	$ 8,400.00	$ 2,900.00	$47,256.00	$50,156.00
2017	$ 8,400.00	$ 4,500.00	$(3,900.00)	$47,256.00	$43,356.00
2018	$ 4,500.00	$ 5,800.00	$ 1,300.00	$47,256.00	$48,556.00
2019	$ 5,800.00	$ 11,350.00	$ 5,550.00	$47,256.00	$52,806.00

433 Income is $3,938 x 12 = $47,256

Aftermath

- Filed returns with cover letter
- Certified mail slip came back, filed Request for Prompt Assessment (Form 4810) and Discharge of Personal Liability (5495)
- Waited 18 months than Administrator filed for court approved distribution
- Never heard from the IRS

Summary

- Pull Transcripts
- Review the filed returns
- Advise the administrator/executor about the potential for personal liability
- File the Form 56, Form 4810, and Form 5495

Questions

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