

## Cancellation (Write-Off) Criteria By Category

Category	Number of Accounts	Amount of* Write-Off
<b>Not Cost Effective to Collect --</b> the costs of further collection efforts would likely fail to recover expenses.	122	\$4,732.49
<b>Limited Company Out of Business --</b> the taxed party was an incorporated entity which ceased operation. There were no assets located to which the claim could be attached.	62	\$16,548.74
<b>Unable to Locate --</b> the person(s) responsible for payment of the taxes cannot be located.	21	\$53,077.89
<b>Proprietorship Out of Business --</b> the taxed party was a non-limited entity and the person(s) responsible for payment cannot be located.	20	\$4,755.36
<b>Bankruptcy --</b> the taxed party has formally declared bankruptcy through the courts; no further monies are expected.	1	\$192.94
<b>TOTAL</b>	<b>226</b>	<b>\$79,307.42</b>

\*The amount recommended for write-off includes account balances from 2021 and previous years including accumulated penalty and collection costs. Penalties are as of December 31, 2021.