

## Cancellation (Write-Off) Criteria By Category

Category	Number of Accounts	Amount of Write-Off*
<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.	<b>43</b>	<b>\$37,768.44</b>
<b>Unable to Locate --</b> the person(s) responsible for payment of the taxes cannot be located.	<b>13</b>	<b>\$14,089.63</b>
<b>Proprietorship Out of Business --</b> the taxed party was a non-limited entity and the person(s) responsible for payment cannot be located.	<b>15</b>	<b>\$10,211.42</b>
<b>Not Cost Effective to Collect --</b> the costs of further collection efforts would likely fail to recover expenses.	<b>106</b>	<b>\$32,195.29</b>
<b>TOTAL</b>	<b>177</b>	<b>\$94,264.78</b>

\*The amount recommended for write-off includes account balances from 2023 and previous years including accumulated penalty and collection costs. Penalties are as of December 31, 2024.