

Cancellation (Write-Off) Criteria by Category

Category	Number of Accounts	Amount of Write-Off*
Not Cost Effective to Collect -- the costs of further collection efforts would likely fail to recover expenses.	7	\$55.43
Limited Company Out of Business -- the taxed party was an incorporated entity which ceased operations. There were no assets located to which the claim could be attached.	16	\$14,761.51
Unable to Locate -- the person(s) responsible for payment of the taxes cannot be located.	9	\$2,733.22
Proprietorship Out of Business -- the taxed party was a non-limited entity and the person(s) responsible for payment cannot be located.	3	\$682.80
Bankruptcy -- the taxed party has formally declared bankruptcy through the courts; no further monies are expected.	2	\$3,408.90
TOTAL	37	\$21,641.86

*The amount recommended for write-off includes account balances from previous years including accumulated penalty/interest and collection costs. Penalties are as of December 31, 2020.