

Department of the Treasury
Internal Revenue Service
PO Box 9002
Holtsville NY 11742

[REDACTED]

Date: [REDACTED]

[REDACTED]

[REDACTED]

Tax Year Ended: [REDACTED]

Deficiency:

Increase in tax

\$104,118.00 **PROPOSED INCREASE IN TAX**

Form Number:
[REDACTED]

Taxpayer Identifying Number:
[REDACTED]

Person to Contact: [REDACTED]
Tax Examiner [REDACTED]

Telephone Number:
[REDACTED]

Employee Identification Number:
[REDACTED]

Last Day to File a Petition With the
United States Tax Court:
[REDACTED]

Dear Taxpayer,

NOTICE OF DEFICIENCY

We have determined that you owe additional tax or other amounts, or both, for the tax year(s) identified above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court for a redetermination of the deficiency. You can get a copy of the rules for filing a petition and a petition form you can use by writing to the address below.

United States Tax Court, 400 Second Street, NW, Washington, DC 20217

The Tax Court has a simplified procedure for small tax cases when the amount in dispute for each tax year is \$50,000 or less. If you intend to file a petition for multiple tax years and the amount in dispute for any one or more of the tax years exceeds \$50,000, this simplified procedure is not available to you. If you use this simplified procedure, you cannot appeal the Tax Court's decision. You can get information pertaining to the simplified procedure for small cases from the Tax Court by writing to the court at the above address or from the court's internet site at www.ustaxcourt.gov.

Letter 531-T (11-2007)
Catalog Number 40222A

Form **5278**
(Rev. June 2011)

Statement - Income Tax Changes

Schedule

1. Name(s) of taxpayer(s) [REDACTED]		2. <input type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other <input checked="" type="checkbox"/> Settlement Computation	
3. Taxpayer Identification Number [REDACTED]	4. Form number [REDACTED]	5. Docket number [REDACTED]	6. Office symbols [REDACTED]
7. Adjustments to income		Tax Year(s) Ended	
a. [REDACTED] b. [REDACTED] c. [REDACTED] d. e. f. g. h.		Year: [REDACTED] [REDACTED]	
8. Total adjustments		[REDACTED]	
9. Taxable income as shown in <input type="checkbox"/> Preliminary letter dated _____ <input checked="" type="checkbox"/> Notice of deficiency dated <u>05/08/2014</u> <input type="checkbox"/> Return as filed		[REDACTED]	
10. Taxable income as revised		[REDACTED]	
11. Tax Tax Method _____ Filing Status _____		TAX RATE	
12. Alternative tax, if applicable			
13. Alternative minimum tax (Starting in tax year 2000)		[REDACTED]	
14. Corrected tax liability - (lesser of line 11 or 12 plus line 13)		[REDACTED]	
15. Less credits			
a. b. c.			
16. Balance - (line 14 less total of lines 15a - 15c)		[REDACTED]	
17. Plus other taxes			
a. b. c.			
18. Total corrected tax liability - (line 16 plus lines 17a - 17c)		[REDACTED]	
19. Total tax shown on return or as previously adjusted		[REDACTED]	
20. Adjustments: increase or (decrease) to:			
a. b. c.			
21. Deficiency - Increase in tax (overassessment - decrease in tax) (line 18 less line 19 adjusted by lines 20a - 20c)		[REDACTED]	
22. Adjustments to prepayment credits - Increase (decrease)			
23. Balance due or (Overpayment) excluding interest and penalties (line 21 adjusted by line 22)		12,679.00	NEW SETTLEMENT AMOUNT
24. Penalties and/or Additions to Tax (listed below)			