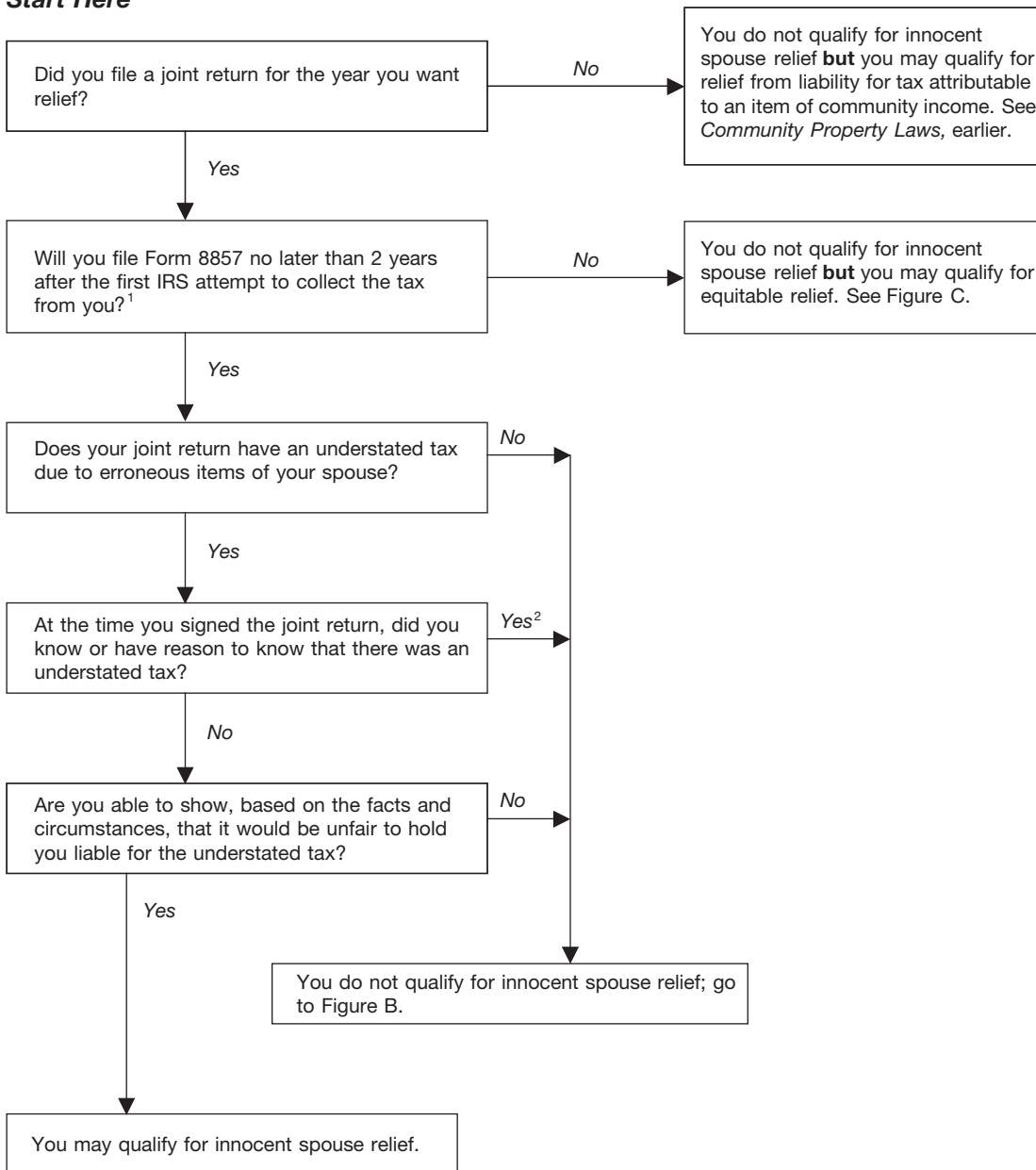


Start Here



¹ Collection activities that may start the 2-year period are described earlier under *How To Request Relief*.

² You may qualify for partial relief if, at the time you filed your return, you knew or had reason to know of only a portion of an erroneous item.