



**Department of the Treasury  
Internal Revenue Service**  
1973 North Rulon White Blvd  
Ogden, UT 84201-0062

Letter: 3219-B

Tax period:

Letter date:

Employer ID number:

Form:

To contact us:

Last date to petition tax court:

[Certified Mail Number]

[Taxpayer name line 1]

[Taxpayer name line 2]

[Taxpayer address line 1]

[Taxpayer address line 2]

[Taxpayer address line 3]

### Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

#### Summary

Increase in tax (deficiency)	
Failure-to-File penalty	
Substantial Tax Understatement Penalty	

Dear Taxpayer:

We determined there is a deficiency (increase) in your [Month Day, Year], income tax based on information received from third parties (such as financial institutions) that doesn't match the information you reported on your tax return. See the attached explanation for how this increase was calculated. This letter is your **NOTICE OF DEFICIENCY**, as required by law.

Please review this letter and compare our changes to the information on your [Month Day, Year] tax return.

**NOTE:** The amounts shown above may differ from your previous letter because not all items can be challenged in Tax Court.

#### If you disagree with our determination:

- You have the right to challenge this determination in U.S. Tax Court. This letter explains how we calculated the increase in tax and how you can challenge the increase in the Tax Court. If you choose to file a petition with the Tax Court, you must do so by [Month Day, Year]. This date can't be extended. See the section below titled "You have the right to petition the U.S. Tax Court" for details about how and where to file a petition.
- You may be able to resolve this matter without going to U.S. Tax court if you contact us directly. See the section below titled "You may be able to resolve your dispute with the IRS." **Contacting us will not extend the deadline to file a petition with the U.S. Tax Court**

#### If you agree with our determination:

- Sign and return the enclosed Form 4089, Notice of Deficiency Waiver. You can also pay now or receive a bill. See the section below titled "If you agree with the proposed changes."

**If you want assistance:**

You may be able to receive assistance from the Taxpayer Advocate Service. See the “Information about the IRS Taxpayer Advocate Service” section below.

**You have the right to petition the U.S. Tax Court**

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You have 90 days from the date this letter was mailed to you, (or 150 days if addressed to you outside of the United States) to file a petition with the Tax Court. The Tax Court can't consider your case if the petition is filed late.

You can get a petition form and the rules for filing from the Tax Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov), or by contacting the Office of the Clerk at the address below. Do not send your petition form to the Internal Revenue Service. Send your completed petition form, a copy of this letter, and all attachments to the address shown 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 of the deficiency you dispute does not exceed \$50,000 (including additions to tax and penalties, but not including interest) for any tax year. If you plan to file a petition for one (1) or more tax years and the amount in dispute for any tax year exceeds \$50,000 (including additions to tax and penalties, but not including interest), you can't use this simplified procedure. If you use the simplified procedure, you can't appeal the Tax Court's decision. You can get information about this simplified procedure from [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or by writing to the court at the address above.

You can represent yourself before the Tax Court, or anyone allowed to practice before the Tax Court can represent you.

**The court can't consider your case if you file the petition late.** A petition is generally considered timely filed if:

- The United States Postal Service postmark date is within the 90 or 150-day period referenced above and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed using the mail service of a foreign country.
- The date recorded by a designated private delivery service in its database as received is within the 90 or 150-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings and rules pertaining to them, see Notice 2016-30 on the IRS website at [www.irs.gov/irb201618](http://www.irs.gov/irb201618). Please note that the list of approved delivery companies is subject to change.

The time you have to file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

**You may be able to resolve your dispute with the IRS**

You may mail additional information together with the enclosed Form 4089 (or signed statement explaining which items you disagree with and why) to the following address:

Internal Revenue Service  
1973 North Rulon Blvd  
Ogden, UT 84201-0062

You may fax additional information together with the enclosed Form 4089 (or signed statement explaining which you disagree with and why) to [xxx-xx-xxxx].

To resolve your dispute with the IRS, it is important you contact us IMMEDIATELY. Our consideration of any additional information will not extend the [Month, day Year] deadline to file a petition with the U.S. Tax Court.

**If you agree with the proposed changes**

Sign the enclosed Form 4089 and return it to the following address:

Internal Revenue Service  
1973 North Rulon White Blvd.  
Ogden, UT 84201-0062

You can send a payment of your tax liability with Form 4089. Otherwise, we'll send you a bill for the amount due, including any interest and applicable penalties.

If you choose to pay some or all your tax liability now, enclose a check or money order payable to United States Department of Treasury with your signed Form 4089.

Do NOT mail the Form 4089 or any payment of your tax liability to the U.S. Tax Court.

**If we don't hear from you**

If we don't hear from you and you don't file a petition with the U.S. Tax Court by [Month Day, Year], we'll bill you for the additional tax you owe plus any penalties and interest that apply.

**Additional information**

- Visit [www.irs.gov/letter3219b](http://www.irs.gov/letter3219b).
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- You can also find additional information in Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531.
- Keep this letter for your records.
- This isn't an audit; your return may be subject to an examination.
- If you'd like to authorize someone, in addition to you, to contact us about this letter, complete and send us Form 2848, Power of Attorney and Declaration of Representative, before your representative contacts us on your behalf. Download Form 2848 from [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676) to request a copy.
- If you have questions, you can contact the number at the top of this notice. If you write, include a copy of this letter, your telephone number, and the best hours to reach you.

**Information about the IRS Taxpayer Advocate Service**

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate Office at:

[TAS address]  
[TAS address]  
[TAS phone number]  
[TAS fax number]

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov). Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Thank you for your cooperation.

Sincerely yours,  
[            ]

Enclosures:  
Copy of this letter  
Form 4089  
Publication 1  
Explanation  
Envelope