



Department of Treasury

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Notice	CP3219B
Tax period	December 31, 2006
Notice date	June 19, 2008
Employer ID number	99-9999999
BUR control number	99999-9999
To contact us	[Redacted]
Last date to petition Tax Court	October 19, 2008
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[Redacted]

Notice of Deficiency

Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your December 31, 2006 income tax. You have the right to challenge the increase in U.S. Tax Court. This notice explains how the additional amount was calculated and how you can challenge the increase in U.S. Tax Court.

Summary

Increase in tax (deficiency)	\$99,999.99
Failure-to-file penalty	999.99

What you need to do immediately

Review this notice and compare our changes to the information on your December 31, 2006 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in tax court.

If you agree with the changes we made

- Sign the enclosed Form 4089—Notice of Deficiency Waiver and mail it to us in the envelope provided.
- You can send a payment with Form 4089. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If you don't agree with the changes

- You have the right to challenge the increase in tax by filing a petition with the U.S. Tax Court by October 19, 2008. The Court can't consider your case if the petition is filed late. You can download a petition form and rules from www.ustaxcourt.gov or contact:

[Redacted]

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**What you need to do immediately—
continued**

If you don't agree with the changes—continued

- If you want us to consider additional information, please mail it to us in the enclosed envelope immediately. Our consideration will not extend the October 19, 2008 deadline to file a petition with the U.S. Tax Court.

If we don't hear from you

If we don't receive your Form 4089—Notice of Deficiency Waiver, or you don't file a petition with the U.S. Tax Court by October 19, 2008, you'll receive a bill from us for the additional tax you owe plus any penalties and interest that apply.

Additional information

- Visit www.irs.gov/cp3219b.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 3498-A, The Examination Process.
- Keep this notice for your records.
- If you'd like to authorize someone, in addition to you, to contact the IRS concerning this notice, please complete and send us the Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf. Download Form 2848 from www.irs.gov, or call 1-800-TAX-FORM (1-800-829-3676) to request a copy.
- 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. You may be eligible for help from the Taxpayer Advocate Service (TAS) if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should. TAS is your voice at the IRS. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation (this includes businesses as well as individuals). You can reach TAS by calling the TAS toll-free number at [REDACTED] or by contacting the local Taxpayer Advocate office at:



To learn more about TAS and your basic tax responsibilities, visit www.taxpayeradvocate.irs.gov.

If you need assistance, please don't hesitate to contact us.

Changes to your December 31, 2006 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Gross receipts and other income	\$99,999	\$99,999	\$99,999
Dividends	99,999	99,999	99,999
Interest	99,999	99,999	99,999
Gross rents and royalties	99,999	99,999	99,999
Capital gain net income	99,999	99,999	99,999
Net gain/loss Form 4797	99,999	99,999	99,999
Change to taxable income			\$99,999

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 30	\$99,999	\$99,999	\$99,999
Tax, Schedule J line 2	99,999	99,999	99,999
Other credits, Schedule J line 6	99,999	99,999	99,999
Other taxes, Schedule J lines 8 and 9	99,999	99,999	99,999
Total tax, line 31	\$99,999	\$99,999	\$99,999

Your payments and credits	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 32	\$999	\$999	-\$999
Total payments and credits			-\$999

Explanation of changes to your December 31, 2006 Form 1120

This section tells you specifically what income information the IRS received about you from third parties. This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Interest

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer name	[REDACTED]	EIN XX-XXXXXXX Form 1099-INT		\$9,999	
Payer name		EIN XX-XXXXXXX Form 1099-INT		\$9,999	
Total interest			\$9,999	\$9,999	\$9,999

Nonemployee compensation

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer name	[REDACTED]	EIN XX-XXXXXXX Form 1099-MISC	\$999	\$9,999	\$9,999

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Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and Taxpayer ID number of the individual or company who received the income. Please notify the payers to correct their records to show the name and Taxpayer ID number of the recipient of income, so that future reports to us are accurate.



Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Description	Amount
Total failure-to-file	\$999.99

When you file your tax return after the due date, we charge a penalty of up to 5% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$135 or 100% of the unpaid tax, whichever is less. We count part of a month as a full month. (Internal Revenue Code section 6651)

If you believe we should reduce or waive this penalty, please send us a signed statement explaining why you filed your tax return late. We will review your explanation and determine if you had reasonable cause for filing late.

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Corporate Interest – We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.