



Certified Mail Number

Notice 3219-N
 Tax Year [REDACTED]
 Notice date January 29, 2016
 Social Security number [REDACTED]
 To contact us Phone 1- [REDACTED]
 Hours of operation 8:00 a.m. to 8:00 p.m.
 Your caller ID [REDACTED]
 Last day to petition [REDACTED]
 Tax Court
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Notice of Deficiency Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your [REDACTED] income tax.

You have the right to challenge this determination in the United States Tax Court. This notice explains how the increase in tax was calculated and how you can challenge it in the Tax Court. Your petition to the Tax Court must be filed by [REDACTED].

We will still accept your [REDACTED] tax return. Filing your return may reduce the amount due.

Summary

Your tax liability (deficiency)	\$ [REDACTED]
Payments you made	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Estimated tax penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due	\$ [REDACTED]

You have the right to petition the 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 must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is [REDACTED]. The Court can't consider your case if the petition is filed late, so you should consider filing your petition as early as possible. If you decide to file a petition, send that petition to the following address:

[REDACTED ADDRESS]

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Clerk of the United States Tax Court at the address directly above or at 1- [REDACTED] (not a toll-free number).

Attach a copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax

Court's website or by contacting the Tax Court.

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You can still file your return

Review this notice and our tax calculations.

If you do not agree with the amount due:

- Complete, sign, and date the Response form, and mail it to the IRS along with a copy of your return so we receive it by [REDACTED]. Mail the Response form to the IRS at the address shown on the Response form (an envelope is enclosed). Please be sure to place your Response form on top of your return. Do NOT mail the Response form or your return to the Tax Court.
- If you want us to consider additional information, please include the information with the Response form and the return.
- If you are filing a joint return, both taxpayers are required to sign the Response form.
- We can assess the tax shown on the return
- **Important: If you file a return with the IRS and you do not timely file a petition with the Tax Court, you will not be able to contest your tax liability or penalties in the Tax Court. If you continue to disagree with our determination, you will have to pay the tax and seek a refund in federal district court or the United States Court of Federal Claims.**

If you do not agree with the amount due, you can agree to the assessment of the amount due and pay the amount due to stop the running of interest and still file a petition with the Tax Court.

If you agree with the amount due:

- Sign the enclosed Response form, and mail it to the IRS at the address shown on the Response form (an envelope is enclosed). Do NOT mail the Response form or your return to the Tax Court.
- You can send a payment with a signed copy of your return. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If we don't hear from you and you don't file a petition with the Tax Court

If we don't receive your return for tax year [REDACTED], you don't agree to our assessment, and you don't file a petition with the Tax Court by [REDACTED] we will assess your tax liability, plus any penalties and interest. You will receive a bill from us for this amount.

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Tax calculations

This section shows how we calculated your tax liability for tax year [REDACTED]. Please review it as you complete your return. Keep in mind we can't accept this page as a return.

Your income

	Reported to IRS
Wages	\$ [REDACTED]
Taxable interest	[REDACTED]
Ordinary dividends	[REDACTED]
Taxable refunds, credits, or offsets of state and local income taxes	[REDACTED]
Alimony received	[REDACTED]
Business income	[REDACTED]
Capital gains	[REDACTED]
Other gains	[REDACTED]
Total IRA distributions	[REDACTED]
Total pensions and annuities	[REDACTED]
Rental real estate, royalties, partnerships, corporations, trusts, etc.	[REDACTED]
Farm income	[REDACTED]
Unemployment income	[REDACTED]
Social Security benefits	[REDACTED]
Other income	[REDACTED]
Total income	\$ [REDACTED]

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Tax calculations—continued

Your tax and credits

We've calculated the assessment assuming a filing status of "single" or "married filing separate", only one personal exemption, and the standard deduction.

	Reported to IRS
Adjusted gross income	\$ [REDACTED]
Deduction for 65 or older	[REDACTED]
Deduction for blind	[REDACTED]
Standard deduction	[REDACTED]
Personal exemption allowance	[REDACTED]
Taxable income	[REDACTED]
Self-employment tax	[REDACTED]
Tax on IRAs, other retirement plans, and MSAs	[REDACTED]
Total tax	\$ [REDACTED]

Your payments

	Reported to IRS
Income tax withheld	\$ [REDACTED]
Estimated tax payments	[REDACTED]
Total payments	\$ [REDACTED]
Net tax due	\$ [REDACTED]

Income reported by others

This section shows you what income information we received about you from others (including your employers, banks, mortgage holders, etc.). If all of your income is not listed here, you must file a tax return and can't agree to the amount due.

Received from	Address	Account information	Income type	Reported to IRS
[REDACTED]	[REDACTED]	[REDACTED]	Wages	\$ [REDACTED]
			Medicare wages	[REDACTED]
			Tax withheld	[REDACTED]
			FICA tax withheld	[REDACTED]
			Medicare tax	[REDACTED]
			Allocated tips	[REDACTED]
			Taxable FICA tips	[REDACTED]

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Income reported by others—continued

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Due to space limitations, we are unable to print all your income information. If you need this information to file your return, please call 1-[REDACTED]

Penalties

We are required by law to charge any applicable penalties. Note, if your tax is not paid some of the penalties continue to accrue to the maximum provided by law.

Failure-to-file

Description	Amount
Failure-to-file	\$ [REDACTED]
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 tax. 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, for tax returns due after December 31, 2008. We count part of a month as a full month. This penalty is reduced by 0.5% any month the failure-to-file penalty and the failure-to-pay penalty both apply. (Internal Revenue Code section 6651)	

Failure-to-pay

Description	Amount
Failure-to-pay	\$ [REDACTED]
When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid tax per month, up to 25% of the tax due. We count part of a month as a full month. (Internal Revenue Code section 6651)	

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$ [REDACTED]
When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210, or Tax Withholding and Estimated Tax (Publishing 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)	

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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)

Description	Amount
Current interest	\$ [redacted]

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter. Interest will continue to accrue until your unpaid tax, penalties, and interest are paid.

Additional information

- Visit www.irs.gov/3219n.
- For information about filing a return, visit www.irs.gov and search keyword "Past Due Return".
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 5, Your Appeal Rights
 - Notice 609, Privacy Act Notice
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us at 1-[redacted]
[redacted]

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS on audits, appeals, tax collection disputes, and other issues or before courts for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who do not speak English or speak English as a second language. For more information and to find a clinic near you, see the LTC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-[redacted] or at your local IRS office.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties; who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling the TAS toll-free number at 1-[redacted] or TTY/TDD 1-[redacted] or by contacting

your local TAS office at the phone number and address shown on the enclosed Notice 1214. You can find additional information about TAS at www.irs.gov/advocate.



Department of Treasury
Internal Revenue Service

[Redacted]

[Redacted]

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[Redacted]

Response form

..... **Fold here**

Please complete this form to indicate whether you're enclosing your return, or if you agree with the amount due. Attach it to your return or include it with your response. Mail it to us using the enclosed envelope so we receive it by [Redacted]. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please call 1- [Redacted].

[Redacted]

.....

a.m. a.m.

p.m. p.m.

Primary phone number Best time to call Secondary phone number Best time to call

I'm enclosing my return

I am enclosing a signed and dated copy of my [Redacted] tax return.

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I'm enclosing my return—continued

I agree with the amount due

I consent to the immediate assessment and collection of the deficiency and any penalties determined in this notice, along with applicable interest.

I understand that:

- The \$ [redacted] amount is calculated to [redacted].
- The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone to represent you by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

Signature

Date

Indicate your payment option

I am enclosing (check all that apply):

- Full payment of \$ [redacted]
- Partial payment of \$ _____
- No payment
- A completed Installment Agreement Request (Form 9465)

- Write your Social Security number [redacted], the tax year [redacted], and the form number on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.