



Notice	CP2000
Tax Year	2011
Notice date	April 29, 2013
Social Security number	XXX-XX-XXXX

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Changes to your 2011 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Retirement Income taxable	\$108,913	\$139,024	\$30,111
Income net difference			\$30,111
Medical deduction	\$23,846	\$21,588	-\$2,258
Deduction net difference *1			-\$2,258
Change to taxable income			\$32,369
<hr/>			
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$86,192	\$118,561	\$32,369
Tax, line 44	\$13,794	\$21,890	\$8,096
Residential energy credit, line 52	\$2,454	\$2,454	\$0
Tax on qualified plans, including IRAs, and other tax-favored accounts, line 58	\$10,794	\$10,891	\$97
Total tax, line 61	\$22,134	\$30,327	\$8,193
Tax you owe			\$8,193

(*1) Decreases to deductions result in an increase to taxable income.

Explanation of changes to your 2011 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). 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.

Retirement Income Gross

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
U S OFFICE OF PERSONNEL MANAGEMENT	1900 E ST NW ROOM 3H19 ATTN OCFO FA WA 00000	XXXXXXXXXX SSN XXX-XX-XXXX Form 1099-R Distrib CD 3	\$17,375	\$17,375	\$0

Retirement Income Taxable

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
EMPLOYEES RETIREMENT SYSTEM-STATE OF HAW All	201 MERCHANT ST STE 1400 HONOLULU HI 96813	XXXXXXXXXX SSN XXX-XX-XXXX Form 1099-R Distrib CD 1	-	\$13,913	-
STATE STREET RETIREE SERVICES FOR STATE OF HAWAII ISLAND SAVINGS PLAN	P O BOX 5191 BOSTON MA 022065191	HAWAII XXX SSN XXX-XX-XXXX Form 1099-R Distrib CD 2	-	\$12,736	-
THRIFT SAVINGS PLAN	1250 H STREET NW SUITE 200 WASHINGTON DC 20005	XXXXXXXXXXXXXXXXXXXX SSN XXX-XX-XXXX Form 1099-R Distrib CD 1	-	\$95,000	-
Retirement Income Taxable Total			\$91,538	\$121,649	\$30,111



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RESPONSE CONFIRMATION TIMEFRAME

If you submit a Form 1040X, U.S. Amended Individual Income Tax Return; please notate CP2000 or CP2501 at the top of the first page. When mailing your response, please use the envelope provided and also allow 3-4 weeks for confirmation of receipt.

INSTALLMENT AGREEMENT REQUEST - SIGNATURES NEEDED

If you would like to set up an installment agreement you must complete the Form 9465 AND the signature page of the CP2000, Step A, Option I, Consent to Tax Increase. The Form 9465 is available online at www.irs.gov or by calling toll-free 1-800-829-3676. for taxpayers who filed a joint return the Form 9465 and the Consent to Tax Increase must contain both signatures to process their request. If the signature(s) is missing from either of these forms, delays may occur.

10% Tax on premature distributions from a qualified retirement plan

Premature distributions from a qualified retirement plan are subject to an additional 10% tax. A distribution is considered premature if it was paid before you reached age 59 1/2. Exceptions may apply as indicated in Publication 17, Your Federal Income Tax (For Individuals), or Publication 590, Individual Retirement Arrangements. If the distribution(s) shown on this notice are exempt from the additional tax, please send us a signed explanation.

Schedule A general sales tax deduction

Based on our proposed changes to your income, you may be entitled to claim additional state and local taxes. If you are entitled to an additional state and local sales tax deduction, please provide us with a signed statement showing the amount of the additional deduction that you are entitled to claim.

Schedule A medical and dental expenses percentage limitation

Medical and dental expense deductions are reduced by 7.5% of your adjusted gross income (Form 1040, line 37). Since we refigured your adjusted gross income, we also refigured your medical and dental expense deduction.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.



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Retirement distributions

We need more information for the distribution shown on this notice. We need to know if the income is a pension or an annuity, an IRA or lump sum rollover, or an employee savings plan.

If the income is from a pension/annuity or an Employee Savings Plan and you are recovering your contributions using the General Rule or the Simplified General Rule, please send us a signed statement with the date of your first pension payment, the amount you receive monthly, and the total amount you contributed.

If the income is an IRA or lump sum and was rolled over, please send us Form 5498, IRA Contribution Information or similar documentation.

If the income is an employee savings plan, please send us a copy of the document showing the total distribution amount you received for 2011 and the nontaxable amount of the distribution.

Next steps

- You don't need to file an amended tax return for 2011. We will make the correction when we receive your response. However, if you choose to file an amended tax return (Form 1040X), write "CP2000" on the top of your amended federal tax return (Form 1040X) and attach it behind your completed Response form. Go to www.irs.gov to download Form 1040X or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return (Form 1040X) for any other tax years in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

Penalties

We are required by law to charge any applicable penalties.

Substantial tax understatement penalty

Description	Amount
Total substantial tax understatement penalty	\$1,639

Accuracy-penalty for substantial tax understatement

If we increase your tax, and the increase exceeds the greater of 10% of your correct tax or \$5,000, we are required by law to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of your tax increase. (Internal Revenue Code section 6662(d))

The penalty may be reduced or waived if you:

- Provide the substantial authority (such as, Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or
- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement that clearly outlines the facts supporting your treatment of the understated income.



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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)



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Description	Amount
Total Interest	\$333

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full, For a detailed calculation of your interest, call 1-800-829-3009.

Period	Interest rate
Beginning October 1, 2011	3%

Additional information

- Call TeleTax at 1-800-829-4477, and select topic 652.
- Visit www.irs.gov/cp2000. You can also find the following online; Amended U.S. Individual Tax Return (Form 1040X).
- 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 need assistance, please don't hesitate to contact us,



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AUR control number	XXXXXXXXXX
To contact us	Phone 1-800-829-3009
	Fax 1-877-477-0962

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XXXXXXXXXXXXXXXXXX

FIRST M & FIRST M LAST
STREET ADDRESS
HILO HI 96720-3416



XXXXXX

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by May 29, 2013. Be sure our address shows through the window.

To request more time to respond, call us at 1-800-829-3009. Remember: Additional interest will be charged during this period if the information in this notice is correct.

Provide your contact information

If your address has changed, please make the changes below.

FIRST M & FIRST M LAST
STREET ADDRESS
HILO HI 96720-3416

.....	<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
.....	<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

1. Indicate your agreement of disagreement

I agree with all changes

- I consent to the assessment of my 2011 income tax, and understand that:
- I owe \$10,165 in additional tax, payment adjustments, and interest.
 - The IRS is required by law to charge interest on taxes that weren't paid in full by April 17, 2012.
 - The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
 - I can challenge these changes in the U.S. Tax Court only if the IRS determines after the date I sign this form that I owe additional taxes for 2011.
 - I can file for a refund at a later date.

Please sign and return this form with your payment.

.....
Signature Date

.....
Spouse's Signature Date



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FIRST M & FIRST M LAST
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HILO HI 96720-3416

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- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ({NOTICE.TIN}S:FORMAT:XXX-XX-XXXX), the tax year ({NOTICE.TAXYR}), and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
5045 E BUTLER AVE
FRESNO CA 93888-0021

Amount due by
2013-05-19

\$10,165

