Department of Treasury
Internal Revenue Service
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

Notice	CP2000
Tax Year	2011
Notice date	May 28, 2013
Social Security number	XXX-XX-XXXX
AUR control number	XXXXXXXX
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9602

XXXXXXXXXXXXXX

012345.678901. 2345.678 2 AT 0.345 1234

FIRST M & FIRST M LAST
STREET ADDRESS
CHAMPIONS GT FL 33896-9613

XXXXXX

Proposed changes to your 2011 Form 1040

Amount due: $320

The income and payment information we have on file from sources such as employers or financial institutions doesn't match the information you reported on your tax return. If our information is correct, you will owe $320 (including interest), which you need to pay by June 27, 2013.

Summary of proposed changes

Tax you owe	$309
Payments	$0
Interest	$11
Amount due by June 27, 2013	**$320**

What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 5, and mail it to us along with your payment of $320 so we receive it by June 27, 2013.
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to payoff the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov. and search for keyword: "tax payment options" for more information about:
  - Installment and payment agreements
  - Payroll deductions
  - Credit card payments

If you don't agree with the changes

Complete the Response form on Page 5, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by June 27, 2013.

If we don't hear from you

If we don't receive your response by June 27, 2013, we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

Continued on back...

Changes to your 2011 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Taxable dividends	$0	$4	$4
Securities	$0	$851	$851
Income net difference			**$855**
Medical deduction	$6,217	$6,152	**-$65**
Deduction net difference *1			**-$65**
Change to taxable income			**$920**

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	$69,311	$70,231	$920
Tax, line 44	$9,581	$9,806	$225
Education credits, line 49	$4,924	$4,840	-$84
Child tax credit, line 51	$1,000	$1,000	$0
Self-Employment tax, line 56	$156	$156	$0
Tax on qualified plans, including IRAs, and other tax-favored accounts, line 58	$1,941	$1,941	$0
Total tax, line 61	$5,754	$6,063	$0
Refundable education credit, line 66	$2,000	$2,000	$0
Tax you owe *2			**$309**

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

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.

Qualified Dividends

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
NATIONAL FINANCIAL SERVICES LLC	200 LIBERTY ST 5TH FLR NEW YORK NY 10281	XXXXXXXXXX SSN XXX-XX-XXXX Form 1099-DIV	**$4**	**$4**	**$0**

Securities

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
NATIONAL FINANCIAL SERVICES LLC	200 LIBERTY ST 5TH FLR NEW YORK NY 10281	Desc L-3 COMMUNICATIONS HLDGS INC SSN XXX-XX-XXXX Form 1099·8 Sale Date 5/5/11	$0	$815	$815
NATIONAL FINANCIAL SERVICES LLC	200 LIBERTY ST 5TH FLR NEW YORK NY 10281	Desc L-3 COMMUNICATIONS HLDGS INC SSN XXX-XX-XXXX Form 1099·8 Sale Date 5/5/11	$0	$36	$36

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Securities

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
Securities Total			$0	$851	$851

Taxable Dividends

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
NATIONAL FINANCIAL SERVICES LLC	200 LIBERTY ST 5TH FLR NEW YORK NY 10281	XXXXXXXXXX SSN XXX-XX-XXXX Form 1099-DIV	**$0**	**$4**	**$4**

XXXXXX

Education credits

Since we changed your income and tax, we also adjusted the amount of the education credits (American Opportunity, and Lifetime Learning Credits) on your tax return.

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.

Cost basis of stock sold

We used the cost basis shown in box 3, on Form 1099-B. Proceeds From Broker and Barter Exchange Transactions, provided by the broker. If the broker did not provide an amount in box 3, we used a zero cost basis because we were not able to determine the cost or adjusted basis of the stock sold.

Please provide a completed Schedule D, Capital Gains and loses, along with a completed Form B949, Sales and Other Dispositions of Capital Assets, (or similar attachment) showing:

- the asset name,
- the date you acquired the asset and
- the cost or adjusted basis of your asset

for each Form 1099-B transaction shown on the attached pages of this notice.

Continued on back...

Qualified dividends

Our records indicate that you may be eligible for a lower tax rate since the Dividends reported to us contain Qualified Dividends. Please respond and tell us of any needed changes to the eligible Qualified Dividends reported.

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.

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
Total Interest	$11

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 1-800-829-8310.

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 call1 -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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XXXXXXXXXXXXXX

FIRST M & FIRST M LAST
STREET ADDRESS
CHAMPIONS GT FL 33896-9613

XXXXXX

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by June 27, 2013. Use the attached address sheet and be sure the correct address shows through the window.

To request more time to respond, call us at 1-800-829-8310. 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
CHAMPIONS GT FL 33896-9613

Primary phone .... Best time to call ☐ a.m. ☐ p.m. .... Secondary phone .... Best time to call ☐ a.m. ☐ p.m.

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 $320 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

Continued on back...

Indicate your agreement or disagreement--**Continued**

☐ **I don't agree with some of all of the changes**

Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax documentation to 1-877-477-9602

2. Indicate your payment option

I am enclosing (check all that apply):

☐ Full payment of $320
☐ Partial payment of $ ....
☐ No payment
☐ A completed Installment Agreement Request (Form 9465)

- Write your Social Security number XXX-XX-XXXX, the tax year (2011), and the notice number (CP2000) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

3. **Authorization** optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

....
Full name of authorized person

....
Address

....
City State Country Zip code

☐ a.m. ☐ p.m. ☐ a.m. ☐ p.m.
....
Primary phone Best time to call Secondary phone Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this notice.

....
Signature Date

....
Spouses's Signature Date

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XXXXXX

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Notice	CP2000
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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

Amount due by 2013-06-27 **$320**

Internal Revenue Service
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

123456789 BI TRIM 80 0 201112 520 000000000012345

Use this address if you are enclosing a payment:

Internal Revenue Service
PO BOX 219749
KANSAS CITY MO 64121-9749

Fold here

1. Choose appropriate address
2. Fold page so correct address appears in window.

Fold here

Use this address if you are NOT enclosing a payment:

Internal Revenue Service
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521