



Department of Treasury
 Internal Revenue Service
 PO BOX 621505
 Atlanta GA 30362-1505



012345.678901.2345.678 9 AT 0.345 1234



XXXXXX



Notice	CP3219A
Tax Year	2011
Notice date	May 20, 2013
Social Security number	XXX-XX-XXXX
AUR control number	XXXXXXXXXX
To contact us	Phone 1-800-829-3009 Fax 1-877-477-0967
Last date to petition	August 19, 2013
Tax Court	
Page 1 of 6	



Notice of Deficiency

Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2011 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) \$4,025

What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 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 5564-Notice of Deficiency Waiver and mail it to us in the envelope provided.
- You can send a payment with Form 5564. 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 August 19, 2013, 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:

Clerk of the U.S. Tax Court
 400 Second Street, NW
 Washington, DC 20217
 1-202-521-0700



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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 August 19, 2013 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 5564 Notice of Deficiency Waiver, or you don't file a petition with the U.S. Tax Court by August 19, 2013, 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/cp3219a.
- 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 1-877-777-4778 or by contacting the local Taxpayer Advocate office at:

Taxpayer Advocate
Austin IRS Center
Stop 1005 AUIRSC
PO Box 934
Austin, TX 78767

To learn more about TAS and your basic tax responsibilities, visit <http://www.taxpayeradvocate.irs.gov>,

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



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Changes to your 2011 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Taxable wages	\$21,174	\$37,251	\$16,077
Income net difference			\$16,077
Change to taxable income			\$16,077

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$34,985	\$51,062	\$16,077
Tax, line 44	\$4,869	\$8,894	\$4,025
Total tax, line 61	\$4,869	\$8,894	\$4,025
Tax you owe			\$4,025

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 62	\$5,916	\$8,121	\$2,205
Total payments *1			\$2,205

(*1) Increases to payments decrease the amount owed,

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.

Tax Withheld		Account Information	Shown on return	Reported to IRS by others	Difference
Received from	Address				
DEFENSE FINANCE & ACTG SERV		SSN XXX-XX-XXXX Form W-2	\$2,094	\$4,299	\$2,205

Tax Withheld		Account Information	Shown on return	Reported to IRS by others	Difference
Received from	Address				
DEFENSE FINANCE & ACTG SERV		SSN XXX-XX-XXXX Form W-2	\$21,174	\$37,251	\$16,077

Underclaimed withholding

Our records indicate you may be entitled to a larger amount of withholding than claimed on your tax return. Please review the payer information provided in this notice with your records. If this payer information is incorrect, please provide a statement so that we can correct our records. If this payer information is correct, please respond to this notice so that we may make the necessary adjustments to your account.

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.



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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.

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)

FORM 5564 (Rev. June 1992)	Department of the Treasury --- Internal Revenue Service NOTICE OF DEFICIENCY - WAIVER	Symbols ATLANTA 45A
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Name and Address of Taxpayer(s) May 20, 2013

Kind of Tax Copy to Authorized Representative

Individual Income



XXXXXX

Tax Year Ended	DEFICIENCY	
December 31, 2011	Increase in Tax \$4,025	Penalties



I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the service disallows it, you may file suit for refund in a District Court or in the United State Claims Court, but you may not file a petition with the United States Tax Court

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

Use this address if you are enclosing a payment:

Internal Revenue Service
KANSAS CITY MO 64999-0204
|||

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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
PO BOX 621505
ATLANTA GA 30362-1505
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