

IRS Department of the Treasury
Internal Revenue Service
Holtville, NY 11742-0040

EXM00

SBC

Letter Number: 3219(SC/CG)
Letter Date: July 14, 2011

Taxpayer Identification Number:

7103 9167 4405 2254 5801

Tax Form: 1040

Tax Year Ended and Deficiency

DECEMBER 31, 2006 \$13,155.00

Contact Person:

TAX EXAMINER

Contact Telephone Number:
1 866-897-0161

(TOLL FREE NUMBER)

Hours to Call:

7:00AM-7:00PM M-F LOCAL TIME

Last Date to Petition Tax Court:
October 12, 2011

Penalties/Additions to Tax

IRC Section 6651(a)(1)	\$3,275.25
IRC Section 6662(a)	\$2,631.00

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the Last Date to Petition Tax Court (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the United States Tax Court, 400 Second Street NW, Washington D.C. 20217. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).