



For assistance you may
call us at:

[REDACTED]

CALLER ID: [REDACTED]



[REDACTED]
[REDACTED]
[REDACTED]

WE CHANGED YOUR ACCOUNT

THE CHANGE(S) BELOW RESULTED FROM AN EXAMINATION OF YOUR TAX RETURN SHOWN ABOVE. PLEASE SEE YOUR COPY OF THE EXAMINATION REPORT FOR A DETAILED EXPLANATION OF THE CHANGES.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

STATEMENT OF ACCOUNT

ACCOUNT BALANCE BEFORE EXAMINATION ACTION	NONE
INCREASE IN TAX BECAUSE OF EXAMINATION ACTION	[REDACTED]
LATE PAYMENT PENALTY ADDED	[REDACTED]
FILING LATE PENALTY ADDED	[REDACTED]
ESTIMATED TAX PENALTY ADDED	[REDACTED]
INTEREST CHARGED	[REDACTED]
AMOUNT YOU NOW OWE	[REDACTED]

PLEASE PAY THE FULL AMOUNT BY NOV. 10, 2003. IF YOU'VE ALREADY PAID YOUR TAX IN FULL OR ARRANGED FOR AN INSTALLMENT AGREEMENT, PLEASE DISREGARD THIS NOTICE.

IF YOU HAVEN'T PAID, MAIL YOUR CHECK OR MONEY ORDER AND THE TEAR-OFF STUB FROM THE LAST PAGE OF THIS NOTICE. MAKE YOUR CHECK PAYABLE TO UNITED STATES TREASURY AND WRITE YOUR SOCIAL SECURITY NUMBER ON IT. IF YOU CAN'T PAY IN FULL, PLEASE CALL US TO DISCUSS PAYMENT.

EXPLANATION OF PENALTY AND INTEREST CHARGES

THE PENALTY AND INTEREST CHARGES ON YOUR ACCOUNT ARE EXPLAINED ON THE FOLLOWING PAGES. IF YOU WANT A MORE DETAILED EXPLANATION OF YOUR PENALTIES AND INTEREST, PLEASE CALL US AT THE TELEPHONE NUMBER LISTED ON THE TOP OF THIS NOTICE.

* \$1,677.00 FILING AND PAYING LATE - IRC SECTION 6651

WE CHARGED A COMBINED PENALTY BECAUSE YOU FILED LATE AND DIDN'T PAY YOUR TAX BY THE DUE DATE OF YOUR RETURN. IF YOU THINK WE SHOULD REMOVE OR REDUCE THIS PENALTY, SEE "REMOVAL OF PENALTIES - REASONABLE CAUSE."

* \$360.88 UNDERPAYMENT OR LATE PAYMENT OF ESTIMATED TAX - IRC SECTION 6654

WE CHARGED A PENALTY BECAUSE YOU DIDN'T ESTIMATE YOUR TAX AND PAY THE CORRECT AMOUNT OF TAX DUE.

FOR MORE INFORMATION ON WHEN THE ESTIMATED TAX PENALTY MAY BE REDUCED OR REMOVED, SEE THE INSTRUCTIONS FOR FORM 2210 FOR YOUR TAX YEAR OR PUBLICATION 505, TAX WITHHOLDING AND ESTIMATED TAX.

* \$1,603.25 PAYING LATE - IRC SECTION 6651

WE CHARGED A PENALTY BECAUSE YOU DIDN'T PAY YOUR TAX ON TIME. INITIALLY, THE PENALTY IS 1/2% OF THE UNPAID TAX FOR EACH MONTH OR PART OF A MONTH YOU DIDN'T PAY YOUR TAX. IF YOU THINK WE SHOULD REMOVE OR REDUCE THE PENALTY, SEE "REMOVAL OF PENALTIES - REASONABLE CAUSE."

THE FOLLOWING TABLE SHOWS THE PENALTY CHARGES ON YOUR ACCOUNT. IT MAY INCLUDE AMOUNTS CHANGED BEFORE THIS ADJUSTMENT. TO COMPUTE YOUR LATE PAYING PENALTY WE USED PRINCIPAL X RATE X NUMBER OF MONTHS LATE.

Date	No. Months	Rate/Month	Principal	Penalty
Total Penalty:				

* [REDACTED] INTEREST - IRC SECTION 6601

WE CHARGE INTEREST WHEN YOUR TAX ISN'T PAID ON TIME. INTEREST IS COMPUTED FROM THE DUE DATE OF YOUR RETURN (REGARDLESS OF EXTENSIONS) UNTIL PAID IN FULL OR TO THE DATE OF THIS NOTICE.

INTEREST COMPOUNDS DAILY EXCEPT ON LATE OR UNDERPAID ESTIMATED TAXES FOR INDIVIDUALS OR CORPORATIONS. INTEREST IS ALSO CHARGED ON PENALTIES FOR LATE FILING, OVER OR UNDERSTATING VALUATIONS, AND SUBSTANTIALLY UNDERSTATING THE TAX YOU OWE.

THE FOLLOWING TABLE SHOWS THE INTEREST CHARGES ON YOUR ACCOUNT. IT MAY INCLUDE AMOUNTS CHANGED BEFORE THIS ADJUSTMENT. TO COMPUTE YOUR INTEREST WE USED PRINCIPAL X FACTOR.

From Date	To Date	Days	Rate	Factor	Principal	Interest
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Interest:						[REDACTED]

* ADDITIONAL INTEREST CHARGES

IF THE AMOUNT YOU OWE IS \$100,000 OR MORE, PLEASE MAKE SURE THAT WE RECEIVE YOUR PAYMENT WITHIN 10 WORK DAYS FROM THE DATE OF YOUR NOTICE. IF THE AMOUNT YOU OWE IS LESS THAN \$100,000, PLEASE MAKE SURE THAT WE RECEIVE YOUR PAYMENT WITHIN 21 CALENDAR DAYS FROM THE DATE OF YOUR NOTICE. IF WE DON'T RECEIVE FULL PAYMENT WITHIN THESE TIME FRAMES, THE LAW REQUIRES US TO CHARGE INTEREST UNTIL YOU PAY THE FULL AMOUNT YOU OWE.

REMOVAL OF PENALTIES - REASONABLE CAUSE

THE LAW LETS US REMOVE OR REDUCE THE PENALTIES EXPLAINED IN THIS NOTICE IF YOU HAVE AN ACCEPTABLE REASON. IF YOU BELIEVE YOU HAVE AN ACCEPTABLE REASON, YOU MAY SEND US A SIGNED STATEMENT EXPLAINING YOUR REASON. WE'LL REVIEW IT AND LET YOU KNOW IF WE ACCEPT YOUR EXPLANATION AS REASONABLE CAUSE TO REMOVE OR REDUCE YOUR PENALTY. THIS PROCEDURE DOESN'T APPLY TO INTEREST AND, IN SOME CASES, WE MAY ASK YOU TO PAY THE TAX IN FULL BEFORE WE REDUCE OR REMOVE THE PENALTY FOR PAYING LATE.

ERRONEOUS WRITTEN ADVICE FROM IRS

WE'LL ALSO REMOVE YOUR PENALTY IF:

- YOU WROTE TO IRS AND ASKED FOR ADVICE ON A SPECIFIC ISSUE,
- YOU GAVE IRS COMPLETE AND ACCURATE INFORMATION,
- IRS WROTE BACK TO YOU AND GAVE YOU A SPECIFIC COURSE OF ACTION TO TAKE OR EXPLAINED WHAT ACTIONS NOT TO TAKE,
- YOU FOLLOWED OUR WRITTEN ADVICE IN THE MANNER WE OUTLINED, AND
- YOU WERE PENALIZED FOR THE WRITTEN ADVICE WE GAVE YOU.

TO HAVE THE PENALTY REMOVED BECAUSE OF ERRONEOUS WRITTEN ADVICE FROM IRS, YOU SHOULD:

- COMPLETE FORM 843, CLAIM FOR REFUND AND REQUEST FOR ABATEMENT,
- REQUEST THAT IRS REMOVE THE PENALTY, AND
- SEND FORM 843 TO THE IRS SERVICE CENTER WHERE YOU FILED YOUR RETURN FOR THE YEAR YOU RELIED ON ERRONEOUS ADVICE FROM THE IRS.

THE THREE DOCUMENTS YOU MUST ATTACH TO YOUR FORM 843 ARE:

- A COPY OF YOUR ORIGINAL REQUEST FOR ADVICE FROM IRS,
- A COPY OF THE ERRONEOUS WRITTEN ADVICE FROM IRS, AND
- A NOTICE (IF ANY) SHOWING THE PENALTY WE CHARGED THAT YOU NOW WISH US TO REMOVE.

HELPFUL HINT: * FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR CALL VOLUMES ARE HIGHEST.

RETURN THIS PART TO US WITH YOUR CHECK OR INQUIRY
YOUR TELEPHONE NUMBER BEST TIME TO CALL
()

AMOUNT YOU OWE..... [REDACTED]

LESS PAYMENTS NOT INCLUDED. \$ _____

PAY ADJUSTED AMOUNT..... \$ _____

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010

[REDACTED]

22E



[REDACTED]



Department of the Treasury
Internal Revenue Service
P. O. Box 9002
Holtsville NY 11742-9002

For assistance, call:
1-800-829-8374
Your Caller ID: 208527
Notice Number: CP22E
Date: September 6, 2004

Taxpayer Identification Number:

Tax Form: 1040A
Tax Year: December 31, 2001



JOSE R [REDACTED]
ROCKLIN CA [REDACTED]

Amount You Owe as of: September 27, 2004
\$47,798.76

003211

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

We changed your 2001 federal income tax return because of your recent audit. Please see your copy of the report for a detailed explanation. As a result of the audit you owe an additional amount.

How We Changed Your Account

We changed your account as follows:

Account balance before the audit	None
Increase in tax because of audit	\$32,056.00
Credit added tax withheld	\$1,434.00 CR
Additional late payment penalty since prior notice	\$4,440.19
Filing Late penalty added	\$6,889.95
Estimated Tax penalty added	\$1,217.39
Interest charged	\$4,629.23
Amount you now owe	\$47,798.76

How This Affects You

Please pay the full amount by September 27, 2004 to avoid additional penalty and interest. When making your payment:

- Make your check or money order payable to the **United States Treasury**
- Write the Social Security number and tax year shown at the top of this notice on the check or money order
- Use the payment coupon included with this notice

Brookhaven Service Center

Tax Period: December 31, 2001

-send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

-a copy of the erroneous written advice from IRS, and

The three documents you must attach to your Form 843 are:

-a notice (if any) showing the penalty we charged that you now wish us to remove.

-a copy of your original request for advice from IRS.

Interest:**09 Interest***** Additional Interest Charges****IRC section 6601**

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.



003211

Brookhaven Service Center

Tax Period: December 31, 2001

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY. DO NOT USE IF YOU ARE MAKING A PAYMENT.



CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

003211

CUT HERE

Return this voucher with your inquiry or correspondence.

Your Telephone Number: Best Time to Call:
() _____ AM _____ PM
96,569 89,869 9,077

Correspondence enclosed:

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence.

SB 200434 07:01,02,09

22E Internal Revenue Service
P. O. Box 9002
Holtsville NY 11742-9002

JOSE
ROCKLIN CA



HJ 30 0 200112 670

CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
() _____ AM _____ PM
96,569 89,869 9,077

Amount you owe: **\$47,798.76**

- You will avoid additional penalties and/or interest if we receive your full payment by September 27, 2004

Amount enclosed: \$ _____

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

Correspondence enclosed

SB 200434 07,01,02,09

22E Internal Revenue Service
Cincinnati, OH 45999-0149

JOSE R
ROCKLIN CA



HJ 30 0 200112 670

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