MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P O BOX 385 JEFFERSON CITY, MO 65105-0385



Phone: (573) 751-7200 Fax: (573) 751-2195

E-mail:

Income@dor.mo.gov

NOTICE OF DEFICIENCY -INDIVIDUAL INCOME (FORM 2944)

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\*\* AUTO

FLORISSANT MO 63033-2810

Primary SSN:

Secondary SSN: XXX-XX-0000

Tax Year:

2005 Notice Date: **NOVEMBER 26, 2008** 

Notice Number:

Respond By:

**DECEMBER 10, 2008** 

PIN:

1500

A notice was previously issued to you for the 2005 tax period. As you have not resolved the liability shown on that notice, we are issuing you this Notice of Deficiency. This is your final notice of the following amounts due for this period:

3	Тах:	5.509.00
	Interest (to date).	1.128.73
8	Addifions to Tax:	1,377.25
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Penalty:::::: 0.00 Lien Fee 0.00 Total Amount Due: B,014.98

YOU HAVE THE RIGHT TO PROTEST THIS ASSESSMENT. If you disagree with the assessment of the amounts shown above, you may file a protest. If you wish to file a protest, you must do so within 60 days of the date of this notice. An explanation of your options for resolving this notice is enclosed.

Unless you pay or file a protest of the amounts shown with the Department of Revenue within 60 days of the date of this notice, the amounts shown above will automatically become a final assessment without further notice to you. Failure to pay or file a protest of these amounts within 60 days will result in a collection action against you and may result in a suspension of your professional license held in Missouri pursuant to Section 324.010 and 484.053, RSMo. A Certificate of Tax Lien may be filed with the Recorder of Deeds, resulting in a lien against all of your real and personal property. A Certificate of Tax Lien may also be filed with the clerk of the circuit court, which will have the full force and effect of a judgment against you.

MAIL CHECK OR MONEY ORDER TO THE MISSOURI DEPARTMENT OF REVENUE. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically. You may charge the balance to Mastercard, Discover, American Express, or Visa by calling toll-free (888) 929-0513. A convenience fee will be charged to your account for processing.

DETACH AND RETURN THIS PORTION OF THIS NOTICE WITH YOUR PAYMENT	· · ·	(01)585	J
MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P O BOX 385 JEFFERSON CITY, MO 65105-0385	PAYE	Please check this box if your address has change Print the corrections below:	ď
NI-42 CD CD		Address	•
Notice of Deficiency - Individual Income (FORM 294	l <b>4</b> )		
		City, State, and Zip	•
		Balance Due (pay this amount) \$ 8,014.98	
FLORISSANT MO 63033-2810		Amount Enclosed	,
XXX-XX-0000		DOR USE ONLY PM	
(BT1555) (11/07) 12/10/200	18	DOR USE ONLY	

901 000000

JEREMIAH W. (JAY) NIXON GOVERNOR



KAREN KING MITCHELL DIRECTOR OF REVENUE

## MISSOURI DEPARTMENT OF REVENUE

POST OFFICE BOX 311
JEFFERSON CITY, MISSOURI 65105-0311

PHONE: (573) 751-4450
FAX: (573) 751-7150
WEB SITE: www.dor.mo.gov
E-MAIL: dormail@dor.mo.gov

February 10, 2009

Florissant, Missouri 63033-2810

Dear Mr.

Thank you for your letter regarding your 2003, 2004, and 2005 Notices of Deficiency.

Pursuant to Section 6103(d) of the Federal Internal Revenue Code, the Internal Revenue Service (IRS) notified the Missouri Department of Revenue (Department) of changes to your federal adjusted gross income for 2003, 2004, and 2005. As the Department had no record of you filing a Missouri income tax return for the above mentioned tax years, Notices of Proposed Changes were sent to you for each period on October 10, 2008.

Each notice reported an adjustment was made by the IRS and requested you file Missouri returns or pay the estimated liabilities calculated by the Department. As no response was received, Notices of Deficiency were issued for each period on November 26, 2008.

The Department has received your protest of the Notices of Deficiency. The Department will issue a Final Decision as required by Section 143.641, RSMo.

Your total balance due is \$21,426.16. This amount consists of \$6,728.46 for tax year 2003, \$6,626.49 for tax year 2004, and \$8,071.21 for tax year 2005. Interest has been calculated through February 10, 2009, and will continue to accrue until the balance is paid in full.

Mr. February 10, 2009 Page 2

Please mail your 2003, 2004, and 2005 Missouri income tax returns, along with all required schedules and Form W-2(s) and/or 1099(s) or your payment of \$21,426.16 to the Missouri Department of Revenue, Post Office Box 385, Jefferson City, MO 65105-0385 or you may pay electronically at the following web address: http://www.dor.mo.gov/tax/personal/payonline.htm.

If you require additional information, please contact Joel Allison, Taxation Division, Post Office Box 27, Jefferson City, Missouri 65105-0027 (Telephone 573-751-7791), or me.

Sincerely.

Karen King Mitchell

KKM/JMA/mb

CL5485

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