

Form **4549**  
(January 2019)

Department of the Treasury-Internal Revenue Service

**Report of Income Tax Examination Changes**

Name and address of taxpayer Taxpayer		Taxpayer identification number XXX-XX-XXXX		Return form number 1040
STREET ADDRESS CITY CT ZIP CODE		Person with whom examination changes were discussed.	Name and title Taxpayer Name	
<b>1. Adjustments to income</b>		<b>Period Ended</b> 12/31/2013	<b>Period Ended</b> 12/31/2014	<b>Period Ended</b> 12/31/2015
a. Taxable Interest		481.00	1,360.00	
b. Sch E-Inc/Loss-Partnership/S Corps-Passve/Non-Passve		12,272.00	17,811.00	(1,136.00)
c. Pensions and Annuities		22,410.00	13,290.00	
d. Sch C1 - Gross Receipts or Sales		116,392.00	81,251.00	78,863.00
e. SE AGI Adjustment		(8,223.00)	(5,740.00)	(5,572.00)
f. Standard Deduction		(6,100.00)	(6,200.00)	(6,300.00)
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p.				
<b>2. Total adjustments</b>		137,232.00	101,772.00	65,855.00
<b>3. Taxable income per return or as previously adjusted</b>		0.00	0.00	0.00
<b>4. Corrected taxable income</b>		137,232.00	101,772.00	65,855.00
Tax method		TAX RATE	TAX RATE	TAX TABLE
Filing status		Married Separate	Married Separate	Married Separate
<b>5. Tax</b>		33,443.00	22,120.00	12,263.00
<b>6. Additional taxes/Alternative minimum tax</b>				
<b>7. Corrected tax liability</b>		33,443.00	22,120.00	12,263.00
<b>8. Less credits</b>	a. b. c. d.			
<b>9. Balance (line 7 less lines 8a through 8d)</b>		33,443.00	22,120.00	12,263.00
<b>10. Plus other taxes</b>	a. Self Employment Tax b. Net Investment Income Tax c. d.	16,446.00 18.00	11,480.00	11,143.00
<b>11. Total corrected tax liability (line 9 plus lines 10a through 10d)</b>		49,907.00	33,600.00	23,406.00
<b>12. Total tax shown on return or as previously adjusted</b>		0.00	0.00	0.00
<b>13. Adjustments to:</b>	a. b. c.			
<b>14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)</b>		49,907.00	33,600.00	23,406.00
<b>15. Adjustments to prepayment credits - increase (decrease) See Attached</b>		2,181.00	555.00	
<b>16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)</b>		47,726.00	33,045.00	23,406.00

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of taxpayer TAXPAYER NAME	Taxpayer identification number XXX-XX-XXXX		Return form number 1040
<b>17. Penalties, additions to tax, and additional amounts -- IRC sections</b>	<b>Period Ended</b> 12/31/2013	<b>Period Ended</b> 12/31/2014	<b>Period Ended</b> 12/31/2015
a. Delq-IRC 6651 (a) (2)	11,931.50	8,261.25	5,149.32
b. Delq-IRC 6651 (f)	34,601.35	23,957.63	16,969.35
c. Estimated Tax-IRC 6654	852.65	592.29	421.54
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<b>18. Total penalties, additions to tax, and additional amounts</b>	<b>47,385.50</b>	<b>32,811.17</b>	<b>22,540.21</b>
<b>19. Summary of taxes, penalties and interest</b>			
a. Balance due or (overpayment) taxes - (line 16, page 1)	47,726.00	33,045.00	23,406.00
b. Penalties and additions (line 18) - computed to 11/22/2019	47,385.50	32,811.17	22,540.21
c. Interest* (IRC § 6601) - estimated and computed to 11/27/2019	20,949.09	12,391.63	7,302.16
d. Amount due or (refund) - (sum of lines a, b, and c)	116,060.59	78,247.80	53,248.37

\*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name AUDITOR NAME	Employee ID XX-XXXXX	Office CITY, STATE
Examiner's signature		Date 11/22/2019

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

**Note: If a joint return was filed, BOTH taxpayers must sign**

Signature of taxpayer	Date	Signature of taxpayer	Date
By	Title		Date