



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed

Street Address
Group-XXXX
City, State Zip

Taxpayer Name
Street Address
City, State Zip

Date:

April 5, 20__

Taxpayer Identification Number:

XX-XXXXXXX

Form:

1120

Tax period(s):

December 31, 20__

Response date:

April 15, 20__

Person to contact:

Auditor Names

Contact hours:

8:00am to 2:30pm

Contact telephone number:

xxx-xxx-xxxx

Contact fax number:

(877) xxx-xxxx

Employee Identification number:

0xxxxxx

Dear Taxpayer Name:

Your federal return for the period(s) shown above was selected for examination.

What you need to do

Please call me on or before the response date listed at the top of this letter. You may contact me at the telephone number and times provided above.

What we will discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documents I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to add or reduce the list of items. If this should occur, I will advise you of the change.

- Other deductions (not listed)
- Returns & allowances
- Gross receipts or sales
-
-
-

By

Someone may represent you

You may have someone represent you during any part of this examination. If you decide you want representation, the representative you authorize will need a completed Form(s) 2848, *Power of Attorney and Declaration of Representative*, before we can discuss any of your tax matters.

If you choose to have someone represent you, please provide a completed Form 2848 by our first appointment. You can mail or fax the form to me or have your representative provide it at the first appointment, if you won't be present. You can obtain Form 2848 from our office, from our web site, www.irs.gov or by calling (800) 829-3676.

If you filed a joint return, you and your spouse may attend the examination. If you and/or your spouse choose not to attend with your representative, you must provide completed Form(s) 2848. You should provide a separate Form 2848 for each spouse if you filed jointly even if you use the same representative.

Your rights as a taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer* and Notice 609, *Privacy Act Notice*. The Declaration of Taxpayer Rights found in Publication 1 discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

A video presentation, "Your Guide to an IRS Audit," is available at <http://www.irsvideos.gov/audit>. The video explains the examination process and will assist you in preparing for your audit.

Thank you for your cooperation and I look forward to hearing from you on or before the response date provided above.

Sincerely yours,

Auditor Name
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

Form 4564 (Rev. September 2006)	Department of the Treasury – Internal Revenue Service Information Document Request	Request Number 0001
To: (Name of Taxpayer and Company Division or Branch) Taxpayer Name		Subject Initial IDR
Please return Part 2 with listed documents to requester identified below		SAIN number Submitted to: Taxpayer Name
		Dates of Previous Requests (mmddyyyy)

Description of documents requested
Tax Period(s): 20__12

Provide names, addresses of shareholders and corporate officers

Provide a listing of employees and corporate officers and what their roles and responsibilities include

History of business and brief summary of business operations

Books of Original Entry

Electronic Books and Records

If your company uses **QuickBooks** please provide the following:

Year-end work papers and reports:

Worksheet (Tax Grouping Statement) reconciling the QuickBooks electronic books and records to the tax return for the tax year ending 12/31/20__.

Adjusting journal entries and closing entries for the tax year ending 12/31/20__.

A copy of the original electronic backup file of the QuickBooks books and records that includes the period from 1/1/20__ through 12/31/20__. This copy should not be an altered version of the QuickBooks data but rather a copy of the original electronic backup file.

The QuickBooks backup file should include any changes to the data entered after year end and should have a file extension of QBB. The backup file can be provided on a CD, DVD, or thumb/jump drive.

The QuickBooks administrator's user name and password for the backup file requested in item 2 above. Please note that you may temporarily change the administrator's password before copying the electronic backup file for the IRS in response to this IDR; then you may change the password back to the original "standard" one within your main QuickBooks working file.

The Version (i.e., year) and the Edition (e.g., Pro, Premier, Enterprise Solutions) of QuickBooks used to create the backup file.

Information due by _____		At next appointment <input type="checkbox"/>	Mail in <input type="checkbox"/>
From:	Name and Title of Requester	Employee ID	Date (mmddyyyy)
	Auditor name, Internal Revenue Agent	number xxxxxx	
	Office Location: Street Address		Phone: xxx-xxx-xxxx
	Group-		Fax: (877) xxx-xxxx
	City, State Zip		

Pg 3

Form 872 (September 2020)	Department of the Treasury-Internal Revenue Service	In reply refer to:
	Consent to Extend the Time to Assess Tax	TIN

Taxpayers Names _____
(Name(s))

taxpayer(s) of Street Address, City, Connecticut 06XXX

(Address)

and the Commissioner of Internal Revenue consent and agree to the following:

(1) The amount of any Federal Income Tax

(Kind of tax)

tax due on any return(s) made by or for the above taxpayer(s) for the period(s) ended
Calendar Year Ending December 31, 2018

may be assessed at any time on or before 4/15/2023

(Expiration date) . If a provision

of the Internal Revenue Code suspends the running of the period of limitations to assess such tax, then, when, under the Internal Revenue Code, the running of the period resumes, the extended period to assess will include the number of days remaining in the extended period immediately before the suspension began.

(2) The taxpayer(s) may file a claim for credit or refund and the Service may credit or refund the tax within 6 months after this agreement ends, except with respect to the items in paragraph (4).

(3) Paragraph (4) applies only to any taxpayer who holds an interest, **either directly or indirectly**, in any partnership subject to subchapter C of chapter 63 of the Internal Revenue Code.

(4) Without otherwise limiting the applicability of this agreement, this agreement also extends the period of limitations for assessing any tax (including penalties, additions to tax and interest) attributable to any partnership items (see section 6231 (a)(3)), affected items (see section 6231(a)(5)), computational adjustments (see section 6231(a)(6)), and partnership items converted to nonpartnership items (see section 6231(b)). Additionally, this agreement extends the period of limitations for assessing any tax (including penalties, additions to tax, and interest) relating to any amounts carried over from the taxable year specified in paragraph (1) to any other taxable year(s). This agreement extends the period for filing a petition for adjustment under section 6228(b) but only if a timely request for administrative adjustment is filed under section 6227. For partnership items which have converted to nonpartnership items, this agreement extends the period for filing a suit for refund or credit under section 6532, but only if a timely claim for refund is filed for such items.

(5) This Form contains the entire terms of the Consent to Extend the Time to Assess Tax. There are no representations, promises, or agreements between the parties except those found or referenced on this Form.

Your Rights as a Taxpayer

You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. **Publication 1035, Extending the Tax Assessment Period**, provides a more detailed explanation of your rights and the consequences of the choices you may make. If you have not already received a Publication 1035, the publication can be obtained, free of charge, from the IRS official who requested that you sign this consent or from the IRS' web site at www.irs.gov or by calling toll free at 1-800-TAX-FORM (1-800-829-3676). Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled.

(Space for signature is on the back of this form and signature instructions are attached)

TIN

Period Ending

Expiration Date

Calendar Year Ending December 31, 2018

4/15/2023

SIGNING THIS CONSENT WILL NOT DEPRIVE THE TAXPAYER(S) OF ANY APPEAL RIGHTS TO WHICH THEY WOULD OTHERWISE BE ENTITLED.

YOUR SIGNATURE HERE →

.....
(Date signed)

(Type or Print Name)

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).

SPOUSE'S SIGNATURE →

.....
(Date signed)

(Type or Print Name)

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).

TAXPAYER'S REPRESENTATIVE SIGN HERE →

(Only needed if signing on behalf of the taxpayer.)

.....
(Date signed)

(Type or Print Name)

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). In addition, the taxpayer(s) has been made aware of these rights.

If this document is signed by a taxpayer's representative, the Form 2848, Power of Attorney and Declaration of Representative, or other power of attorney document must state that the acts authorized by the power of attorney include representation for the purposes of Subchapter C of Chapter 63 of the Internal Revenue Code in order to cover items in paragraph (4).

CORPORATE NAME →

(Officers' signature)

(Title)

(Date signed)

CORPORATE OFFICER(S) SIGN HERE

(Type or print name)

(Officers' signature)

(Date signed)

(Type or print name)

I (we) am aware that I (we) have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501 (c)(4)(B).

INTERNAL REVENUE SERVICE SIGNATURE AND TITLE

.....
(IRS Official's Name - see instructions)

.....
(IRS Official's Title - see instructions)

.....
(IRS Official's Signature - see instructions)

.....
(Date signed)

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	
1. Adjustments to income	Period Ended 12/31/2013	Period Ended 12/31/2014	Period Ended 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)	
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total adjustments	137,232.00	101,772.00	65,855.00	
3. Taxable income per return or as previously adjusted	0.00	0.00	0.00	
4. Corrected taxable income	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	
5. Tax	33,443.00	22,120.00	12,263.00	
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability	33,443.00	22,120.00	12,263.00	
8. Less credits				
a.				
b.				
c.				
d.				
9. Balance (line 7 less lines 8a through 8d)	33,443.00	22,120.00	12,263.00	
10. Plus other taxes				
a. Self Employment Tax	16,446.00	11,480.00	11,143.00	
b. Net Investment Income Tax	18.00			
c.				
d.				
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	49,907.00	33,600.00	23,406.00	
12. Total tax shown on return or as previously adjusted	0.00	0.00	0.00	
13. Adjustments to:				
a.				
b.				
c.				
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	49,907.00	33,600.00	23,406.00	
15. Adjustments to prepayment credits - increase (decrease) See Attached	2,181.00	555.00		
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	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
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2013	Period Ended 12/31/2014	Period Ended 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
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	47,385.50	32,811.17	22,540.21
19. Summary of taxes, penalties and interest			
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

Internal Revenue Service
150 Court Street 5th Floor
New Haven, Connecticut 06510

Date: May 1, 2018

Department of the Treasury

Taxpayer Identification Number:

XX-XXXXXXX

Form:

1040

Tax Period(s) Ended and Deficiency Amount(s):

2013 \$116,060.59

2014 \$78,247.80

2015 \$53,248.37

TAXPAYER'S NAME
TAXPAYER'S ADDRESS
CITY, STATE ZIP

Person to Contact:

Auditor's Name

Contact Telephone Number:

203-492-XXXX

Employee Identification Number:

100XXXXXX

Last Date to Respond to this Letter:

June 1, 2018

Dear Mr. TAXPAYER,

We have enclosed an examination report showing proposed changes to your tax for the period(s) shown above. Please read the report, and tell us whether you agree or disagree with the changes by the date shown above.

If you agree with the proposed changes...

1. Sign and date the enclosed agreement form.
2. Return the signed agreement form to us.
3. Enclose payment for tax, interest and any penalties due. Make your check or money order payable to the **United States Treasury**. You can call the person identified above to determine the total amount due as of the date you intend to make payment.
4. After we receive your signed agreement form, we will close your case.

If you pay the full amount due now, you will limit the amount of interest and penalties charged to your account. If you agree with our findings, but can only pay part of the bill, please call the person identified above to discuss different payment options. We may ask you to complete a collection information statement to determine your payment options, such as paying in installments. You can also write to us or visit your nearest IRS office to explain your circumstances. If you don't enclose payment for the additional tax, interest, and any penalties, we will bill you for the unpaid amounts.

If you don't agree with the proposed changes...

1. You may request a meeting or telephone conference with the supervisor of the person identified in the heading of this letter. If you still don't agree after the meeting or telephone conference, you can:

2. Request a conference with our Appeals Office. If the total proposed change to your tax is:

- \$25,000 or less for *each* referenced tax period, send us a letter requesting consideration by Appeals. Indicate the issues you don't agree with and the reasons why you don't agree. If you don't want to write a separate letter, you can complete the Statement of Disputed Issues at the end of this letter and return it to us.
- More than \$25,000 for *any* referenced tax period; you must submit a formal protest.

If you request a conference with our Appeals Office, an Appeals Officer will call you (if necessary) for an appointment to take a fresh look at your case. The Appeals Office is an independent office and most disputes considered by the Appeals Office are resolved informally and promptly. By requesting a conference with our Appeals Office you may resolve the matter sooner and/or prevent interest and any penalties from increasing on your account.

The requirements for filing a formal protest are explained in the enclosed Publication 3498, *The Examination Process*. Publication 3498 also includes information on your *Rights as a Taxpayer* and the *IRS Collection Process*.

You must mail your signed agreement form, completed Statement of Disputed Issues, or a formal protest to us by the response date shown in the heading of this letter. If you decide to request a conference with the examiner's supervisor, your request should also be made by the response date indicated.

MAIL RESPONSES TO: **Internal Revenue Service**
 Attn: auditor's name
 150 Court Street
 5th Floor
 New Haven, Connecticut 06510

If we don't hear from you by the response date shown in the heading of this letter, we will have to process your case on the basis of the adjustments shown in the enclosed statement.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,

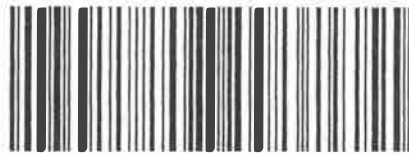
Manager's Name
Excise Group Manager

Enclosures:
Copy of this letter
Examination Report
Form 13683
Publication 3498
Envelope

Letter 950-E(DO) (6-2005)
Catalog Number 39911Q



Department of the Treasury
Internal Revenue Service
310 LOWELL ST
ANDOVER MA 01810-4544



0000 0000 0000 0000 0000 XX

000470.836151.516524.21233 2 AB 0.408 1272

TAXPAYER'S NAME
TAXPAYER'S ADDRESS
CITY, STATE ZIP



Notice CP3219A
Tax year 2015
Notice date March 19, 2018
Social security number [REDACTED]
AUR control number 70055-0016
To contact us Phone 1-800-829-XXXX
Fax 1-877-XXX-XXXX
Last date to petition June 18, 2018
Tax Court
Page 1 of 10



000470

Notice of Deficiency Proposed increase in tax and notice of your right to challenge

We have determined there is a deficiency (increase) in your 2015 income tax based on information we received from third parties (such as employers or financial institutions) that doesn't match the information you reported on your tax return. See below for an explanation of how this increase was calculated. This letter is your NOTICE OF DEFICIENCY, as required by law.

If you disagree

You have the right to challenge this determination in U.S. Tax Court. If you choose to do so, you must file your petition with the Tax Court by June 18, 2018. This date can't be extended. See below for details about how and where to file a petition.

If you agree

You can pay now or receive a bill. See the section below titled "If you agree with the proposed changes, you can pay now or receive a bill."

Summary of proposed changes

Increase in tax (deficiency)	\$185,410
Substantial tax understatement penalty	\$37,082

If you want to resolve this matter with the IRS

You may be able to resolve this matter without going to the U.S. Tax Court if you contact us directly. See the "You may be able to resolve your dispute with the IRS" section below.

If you want assistance

You may be able to receive assistance from a Low Income Taxpayer Clinic or from the Taxpayer Advocate Service. See the "Additional information" section below.

You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is **June 18, 2018**. The Tax Court can't consider your case if the petition is filed late. If you decide to file a petition, send that petition to the following address:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Continued on back...



United States Tax Court

Washington, DC 20217

Filing a Case in the United States Tax Court

Before filing your case in the United States Tax Court, please read these instructions carefully. It is important that you properly complete your petition and submit all required documents. Please do not submit tax forms, receipts, or other types of evidence with your petition.

You can file your petition electronically on the Court's website, www.ustaxcourt.gov, by following the Court's eFiling & Case Management page to DAWSON, the Court's electronic filing and case management system. If you do not already have one, create a DAWSON account. Follow the prompts and instructions for filing a petition and accompanying required documents. For further important information and guidance, see "[Guidance for Petitioners](#)" on the Court's website or the "Information for Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

Alternatively, you can file a petition by mailing it, along with the required documents listed below, to United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. Please make sure to enclose the following items with your petition:

- 1) A copy of any Notice of Deficiency, Notice of Determination, or Final Determination the IRS sent you. **Omit or redact (e.g., black out or cover) your personal information (e.g., Social Security Number, Individual Taxpayer Identification Number) on the IRS notice or determination.**
- 2) Your Statement of Taxpayer Identification Number (Form 4). This is the only document that should include personal information (e.g., Social Security Number, Individual Taxpayer Identification Number).
- 3) The Request for Place of Trial (Form 5).
- 4) The \$60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court," or, if applicable, the application for waiver of filing fee. If the filing fee is not paid or waived, the case will be dismissed.

Small Tax Case or Regular Tax Case

You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). “Small tax cases” are handled under simpler, less formal procedures than regular cases. However, the Tax Court’s decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s). If you do not check either box, then the Court will file your case as a regular case.

Only certain disputes are eligible to be filed as small tax cases. You cannot file your case as a small tax case if you seek review of a whistleblower or a certification action. You may file your case as a small tax case if your dispute is one of the eligible actions listed in paragraph 1 of the petition form (Form 2) and meets certain dollar limits, which vary slightly depending on the type of action you seek to have the Tax Court review:

- 1) If you seek review of a **Notice of Deficiency**, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.
- 2) If you seek review of a **Notice of Determination Concerning Collection Action**, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.
- 3) If you seek review of a **Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim** (or at least 180 days have passed since you filed a claim for interest abatement and the IRS has failed to send you a Notice of Final Determination), the amount of the claimed abatement in dispute cannot exceed \$50,000.
- 4) If you seek review of a **Notice of Determination of Worker Classification**, the amount in dispute cannot exceed \$50,000 for any calendar quarter.
- 5) If you seek review of a **Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015** (or at least 6 months have passed since you filed a request for spousal relief and the IRS has not issued a Notice of Determination to you), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.



FORM 2
United States Tax Court

Washington, DC 20217

John Smith

(PLEASE TYPE OR PRINT NAME OR NAMES)

Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No.

PETITION (Simplified Form)

1. Please check the appropriate box(es) to show which IRS ACTION(S) you dispute:

- Notice of Deficiency
Notice of Determination Concerning Collection Action
Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim
Notice of Determination of Worker Classification
Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015
Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State
Notice of Determination Under Section 7623 Concerning Whistleblower Action

NOTE: For additional information, please see "Taxpayer Information: Starting a Case" at www.ustaxcourt.gov or in the Court's information booklet.

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): March 19, 2018 - Andover, Massachusetts

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2015

4. Select one of the following (unless your case is a whistleblower or a certification action):

- If you want your case conducted under small tax case procedures, check here:
If you want your case conducted under regular tax case procedures, check here: (CHECK ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS action(s) in this case (please list each point separately): The IRS erroneously increased our gross receipts on our Schedule C and failed to consider the documentation we provided.

6. State the facts upon which you rely (please list each point separately):

The IRS increased the gross receipts on the Schedule C by \$79,000 by adding up our deposits. It failed to consider the supporting documentation that we provided that shows those amounts were loan proceeds and should not have been added to revenue.

You may use additional pages to explain why you disagree with the IRS action(s) or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

Please check the appropriate boxes to indicate that you will include the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you (omit or redact personal information (e.g., Social Security Numbers))
- Statement of Taxpayer Identification Number (Form 4) (see PRIVACY NOTICE below)
- Request for Place of Trial (Form 5) The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court’s public files. All other documents filed with the Court, including this petition and any IRS Notice that you enclose with this petition, will become part of the Court’s public files. To protect your privacy, omit or redact (e.g., black out or cover) from this petition, any enclosed IRS Notice, and any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court’s “Notice Regarding Privacy and Public Access to Case Files,” available at www.ustaxcourt.gov.

<p style="text-align: center;">SIGNATURE OF PETITIONER _____ DATE _____</p> <p style="text-align: center;">1 Audubon Street, 3rd Floor</p> <p style="text-align: center;">MAILING ADDRESS</p> <p>State of legal residence (if different from the mailing address): _____</p>	<p style="text-align: center;">(203) 285-8545</p> <p style="text-align: center;">(AREA CODE) TELEPHONE NO.</p> <p style="text-align: center;">New Haven, CT 06511</p> <p style="text-align: center;">CITY, STATE, ZIP CODE</p> <p>EMAIL ADDRESS: egreen@gs-lawfirm.com</p> <p>Check this box if you want to register for electronic filing and electronic service at the email address provided above. <input checked="" type="checkbox"/></p> <p>If this box is checked, then no paper service will be made to your mailing address after the Court verifies your email address.</p>
<p style="text-align: center;">SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) _____ DATE _____</p> <p style="text-align: center;">MAILING ADDRESS</p> <p>State of legal residence (if different from the mailing address): _____</p>	<p style="text-align: center;">(AREA CODE) TELEPHONE NO. _____</p> <p style="text-align: center;">CITY, STATE, ZIP CODE _____</p> <p>EMAIL ADDRESS: _____</p> <p>Check this box if you want to register for electronic filing and electronic service at the email address provided above. <input type="checkbox"/></p> <p>If this box is checked, then no paper service will be made to your mailing address after the Court verifies your email address.</p>
<p style="text-align: center;">SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S) _____</p> <p style="text-align: center;">TAX COURT BAR NO. _____</p> <p style="text-align: center;">EMAIL ADDRESS _____</p>	<p style="text-align: center;">NAME OF COUNSEL _____</p> <p style="text-align: center;">MAILING ADDRESS, CITY, STATE, ZIP CODE _____</p> <p style="text-align: center;">(AREA CODE) TELEPHONE NO. _____</p>

Electronic filing is generally required for all papers filed by parties represented by counsel in open cases. See Tax Court Rule 26(b).

UNITED STATES TAX COURT

www.ustaxcourt.gov

John Smith

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent



Docket No.

STATEMENT OF TAXPAYER IDENTIFICATION NUMBER

(E.g., Social Security number(s), employer identification number(s))

Name of Petitioner _____ John Smith _____

Petitioner's Taxpayer Identification Number _____ XXX-XX-XXXX _____

Name of Additional Petitioner _____

Additional Petitioner's Taxpayer Identification Number _____

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:

SIGNATURE OF PETITIONER OR COUNSEL

DATE

SIGNATURE OF ADDITIONAL PETITIONER

DATE

UNITED STATES TAX COURT

www.ustaxcourt.gov

John Smith

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

}
Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

ALABAMA

- Birmingham
- Mobile

ALASKA

- Anchorage

ARIZONA

- Phoenix

ARKANSAS

- Little Rock

CALIFORNIA

- Fresno*
- Los Angeles
- San Diego
- San Francisco

COLORADO

- Denver

CONNECTICUT

- Hartford

DISTRICT OF COLUMBIA

- Washington

FLORIDA

- Jacksonville
- Miami
- Tallahassee*
- Tampa

GEORGIA

- Atlanta

HAWAII

- Honolulu

IDAHO

- Boise
- Pocatello*

ILLINOIS

- Chicago
- Peoria*

INDIANA

- Indianapolis

IOWA

- Des Moines

KANSAS

- Wichita*

KENTUCKY

- Louisville

LOUISIANA

- New Orleans
- Shreveport*

MAINE

- Portland*

MARYLAND

- Baltimore

MASSACHUSETTS

- Boston

MICHIGAN

- Detroit

MINNESOTA

- St. Paul

MISSISSIPPI

- Jackson

MISSOURI

- Kansas City

- St. Louis

MONTANA

- Billings*
- Helena

NEBRASKA

- Omaha

NEVADA

- Las Vegas
- Reno

NEW MEXICO

- Albuquerque

NEW YORK

- Albany*
- Buffalo
- New York City
- Syracuse*

NORTH CAROLINA

- Winston-Salem

NORTH DAKOTA

- Bismarck*

OHIO

- Cincinnati
- Cleveland
- Columbus

OKLAHOMA

- Oklahoma City

OREGON

- Portland

PENNSYLVANIA

- Philadelphia
- Pittsburgh

SOUTH CAROLINA

- Columbia

SOUTH DAKOTA

- Aberdeen*

TENNESSEE

- Knoxville
- Memphis
- Nashville

TEXAS

- Dallas
- El Paso
- Houston
- Lubbock
- San Antonio

UTAH

- Salt Lake City

VERMONT

- Burlington*

VIRGINIA

- Richmond
- Roanoke*

WASHINGTON

- Seattle
- Spokane

WEST VIRGINIA

- Charleston

WISCONSIN

- Milwaukee

WYOMING

- Cheyenne*

Signature of Petitioner(s) or Counsel

Date