



Certified Mail Number

2D-Bar Code	
Notice	3219-N
Tax Year	2000
Notice date	January 23, 2017
Social Security number	NNN-NN-NNNN
To contact us	Phone 1-866-681-4271
Hours of operation	8:00 a.m. to 8:00 p.m.
Your caller ID	123456
Last day to petition Tax Court	April 22, 2017
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s018999546711s
JAMES Q. HINDS
22 BOULDER STREET
HANSON, CT 00000-7253

Notice of Deficiency Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2000 income tax.

You have the right to challenge this determination in the United States Tax Court. This notice explains how the increase in tax was calculated and how you can challenge it in the Tax Court. Your petition to the Tax Court must be filed by April 22, 2017.

We will still accept your 2000 tax return. Filing your return may reduce the amount due.

Summary

Your tax liability (deficiency)	\$5,980.00
Payments you made	-28.00
Failure-to-file penalty	1,339.20
Failure-to-pay penalty	606.64
Estimated tax penalty	267.33
Interest charges	808.92
Amount due	\$8,974.09

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 April 22, 2017. The Court can't consider your case if the petition is filed late, so you should consider filing your petition as early as possible. 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

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Clerk of the United States Tax Court at the address directly above or at 1-202-521-0700 (not a toll-free number).

Attach a copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

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You can still file your return

Review this notice and our tax calculations.

If you do not agree with the amount due:

- Complete, sign, and date the Response form, and mail it to the IRS along with a copy of your return so we receive it by April 22, 2017. Mail the Response form to the IRS at the address shown on the Response form (an envelope is enclosed). Please be sure to place your Response form on top of your return. Do NOT mail the Response form or your return to the Tax Court.
- If you want us to consider additional information, please include the information with the Response form and the return.
- If you are filing a joint return, both taxpayers are required to sign the Response form.
- We can assess the tax shown on the return
- **Important: If you file a return with the IRS and you do not timely file a petition with the Tax Court, you will not be able to contest your tax liability or penalties in the Tax Court. If you continue to disagree with our determination, you will have to pay the tax and seek a refund in federal district court or the United States Court of Federal Claims.**

If you do not agree with the amount due, you can agree to the assessment of the amount due and pay the amount due to stop the running of interest and still file a petition with the Tax Court.

If you agree with the amount due:

- Sign the enclosed Response form, and mail it to the IRS at the address shown on the Response form (an envelope is enclosed). Do NOT mail the Response form or your return to the Tax Court.
- You can send a payment with a signed copy of your return. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If we don't hear from you and you don't file a petition with the Tax Court

If we don't receive your return for tax year 2000, you don't agree to our assessment, and you don't file a petition with the Tax Court by April 22, 2017, we will assess your tax liability, plus any penalties and interest. You will receive a bill from us for this amount.

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Tax calculations

This section shows how we calculated your tax liability for tax year 2000. Please review it as you complete your return. Keep in mind we can't accept this page as a return.

Your income

	Reported to IRS
Wages	\$99,999
Taxable interest	99,999
Ordinary dividends	99,999
Taxable refunds, credits, or offsets of state and local income taxes	99,999
Alimony received	99,999
Business income	99,999
Capital gains	99,999
Other gains	99,999
Total IRA distributions	99,999
Total pensions and annuities	99,999
Rental real estate, royalties, partnerships, corporations, trusts, etc.	99,999
Farm income	99,999
Unemployment income	99,999
Social Security benefits	99,999
Other income	99,999
Total income	\$99,999

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Tax calculations—continued

Your tax and credits

We've calculated the assessment assuming a filing status of "single" or "married filing separate", only one personal exemption, and the standard deduction.

	Reported to IRS
Adjusted gross income	\$99,999
Deduction for 65 or older	99,999
Deduction for blind	99,999
Standard deduction	99,999
Personal exemption allowance	99,999
Taxable income	99,999
Self-employment tax	99,999
Tax on IRAs, other retirement plans, and MSAs	99,999
Total tax	\$99,999

Your payments

	Reported to IRS
Income tax withheld	\$99,999
Estimated tax payments	99,999
Total payments	\$99,999
Net tax due	\$99,999

Income reported by others

This section shows you what income information we received about you from others (including your employers, banks, mortgage holders, etc.). If all of your income is not listed here, you must file a tax return and can't agree to the amount due.

Received from	Address	Account information	Income type	Reported to IRS
Food for Juniors	386 Flatbush Ave Brooklyn, NY 11111	EIN 11-1234567 Form W-2	Wages	\$722
			Medicare wages	722
			Tax withheld	28
			FICA tax withheld	44
			Medicare tax	10
			Allocated tips	44,201
			Taxable FICA tips	447

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Penalties We are required by law to charge any applicable penalties. Note, if your tax is not paid some of the penalties continue to accrue to the maximum provided by law.

Failure-to-file	Description	Amount
	Failure-to-file	\$270.45
	We assess a 5% monthly penalty for filing a return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. When an income tax return is more than 60 days late, the minimum penalty is \$135 or 100% of the amount of tax required to be shown on the return that you didn't pay, whichever is less. (Internal Revenue Code Section 6651)	

Failure-to-pay	Description	Amount
	Failure-to-pay	\$282.47
	We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total. <ul style="list-style-type: none"> • The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions. • The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more). If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. For a detailed computation of the penalty call 1-866-681-4271. (Internal Revenue Code Section 6651) 	

Failure to pay proper estimated tax	Description	Amount
	Total failure to pay proper estimated tax	\$267.33
	When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210, or Tax Withholding and Estimated Tax (Publishing 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)	

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Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Description	Amount
Current interest	\$808.92

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter. Interest will continue to accrue until your unpaid tax, penalties, and interest are paid.

Additional information

- Visit www.irs.gov/3219n.
- For information about filing a return, visit www.irs.gov and search keyword "Past Due Return".
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 5, Your Appeal Rights
 - Notice 609, Privacy Act Notice
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us at 1-866-681-4271.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS on audits, appeals, tax collection disputes, and other issues or before courts for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who do not speak English or speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties; who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059 or by contacting your local TAS office at the phone number and address shown on the enclosed Notice 1214. You can find additional information about TAS at www.irs.gov/advocate.



Department of Treasury
 Internal Revenue Service
 PO BOX 149338
 Austin TX 78714-9338

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 To contact us Phone 1-866-681-4271
 Hours of operation 8:00 a.m. to 8:00 p.m.
 Your caller ID 123456

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 Internal Revenue Service
 PO BOX 149338
 AUSTIN TX 78714-9338

Response form

.....**Fold here**

Please complete this form to indicate whether you're enclosing your return, or if you agree with the amount due. Attach it to your return or include it with your response. Mail it to us using the enclosed envelope so we receive it April 22, 2017. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please call 1-866-681-4271.

JAMES Q. HINDS
 22 BOULDER ST
 HANSON, CT 00000-7253

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.
Primary phone number	Best time to call
Secondary phone number	Best time to call

I'm enclosing my return

I am enclosing a signed and dated copy of my 2000 tax return.

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I'm enclosing my return—continued

I agree with the amount due

I consent to the immediate assessment and collection of the deficiency and any penalties determined in this notice, along with applicable interest.

I understand that:

- The \$8,974.09 amount is calculated to April 22, 2017.
- The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone to represent you by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

.....
Signature

.....
Date

Indicate your payment option

I am enclosing (check all that apply):

- Full payment of \$8,974.09
- Partial payment of \$_____
- No payment
- A completed Installment Agreement Request (Form 9465)

- Write your Social Security number NNN-NN-NNNN, the tax year 2000, and the form number on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.