



Department of the
Treasury Internal Revenue
Service

Notice CP3219A
Tax year
Notice date
Social security number
AUR control number xxxxx-xxxx
To contact us Phone 1-800-xxx-xxxx
Fax 1-877-xxx-xxxx
Last date to
petition Tax Court
Page 1 of 9

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We have determined there is a deficiency (increase) in your 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 . 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."*

You have the right to petition the Tax Court

Summary of proposed changes

Increase in tax (deficiency)
Substantial tax understatement penalty

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 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

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

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly above.

Attach a complete 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.

Review this notice and compare our changes to the information on your 2016 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in the Tax Court.

You may be able to resolve your dispute with the IRS

If you don't agree with the proposed changes and want us to consider additional information, you may mail or fax that information to us:

- You may mail additional information together with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to the following address:
- You may fax additional information together with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to 1-877-xxx-xxxx.

To resolve your dispute with the IRS, it is important you contact us IMMEDIATELY. Our consideration of any additional information will not extend the deadline to file a petition with the U.S. Tax Court.

If you agree with the proposed changes, you can pay now or receive a bill

If you agree with the proposed changes, you can pay your tax liability now or choose to receive a bill:

- If you choose to pay some or all of your tax liability now, you may enclose a check or money order payable to United States Treasury Department with the enclosed Form 5564, Notice of Deficiency Waiver, to the address below. You will receive a bill for any unpaid tax, interest, and applicable penalties.
- If you are not paying your tax liability now, sign the enclosed Form 5564, Notice of Deficiency Waiver and mail it to the IRS at the following address:

You'll receive a bill for the amount due (including any interest and applicable



penalties).

- NOTE: If you filed your tax return married filing jointly, **both** spouses must sign Form 5564.
- Do **NOT** mail the Form 5564 or any payment of your liability to the Tax Court.

If we don't hear from you

If we do not hear from you and you do not petition the U.S. Tax Court, we will assess the additional tax you owe plus any applicable penalties and interest and send you a bill.

Additional information

Visit www.irs.gov/cp3219a for more information about this notice, frequently asked questions, and to review the following:

- Publication 1, Your Rights as a Taxpayer
- Publication 5181, Tax Returns Reviewed by Mail: CP2000, Letter 2030, CP2501, Letter 2531

For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800- TAX-FORM (800-829-3676).

Keep this notice for your records.

If you'd like to authorize someone to represent you before the IRS, please complete and send us a Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. If you filed a joint return, we're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level that need help to resolve a tax problem with the IRS. IRS problems can include audits, appeals, tax collection disputes, and cases in the U.S. Tax Court. LITCs can also provide information about taxpayer rights and responsibilities in different languages. Services are offered for free or for a small fee. For more information and to find an LTC near you, see the LTC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 800- 829-3676 or at your local IRS office. LITCs are independent from the IRS.

Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Call TAS at 877-777-4778 or TTY/TDD 800-829-4059 or contact your local Taxpayer Advocate office at the phone number and address shown on the enclosed Notice 1214. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov.



Notice CP3219A
Tax year
Notice date
Social security number
Page 5 of 9

Changes to your 201 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Wages			
Other income			
Nonemployee compensation			
Income net difference			

Miscellaneous deductions			
Self-employment tax deduction			
Deduction net difference			
Change to taxable income			

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43			
Tax, line 44			
Self-employment tax, line 58			
Total tax, line 63			
Tax you owe			

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64			
Total payments *1			

(*1) Increases to payments decrease the amount owed.

Explanation of changes to your 2016 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Wages	Address	Account Information	Shown on return	Reported to IRS by others	Difference
Received from Employer					

Form W-2

Employer

Form W-2

Wages Total

Nonemployee compensation

Received from Payer	Address	Account Information	Shown on return	Reported to IRS by others	Difference
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Form 1099-MISC

Gambling income

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
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Form W-2G

Continued on back...

Tax withheld					
Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
Employer A					
		Form W-2			
Employer B					
		Form W-2			
Total tax withheld					

Underclaimed withholding
 Our records indicate you may be entitled to a larger amount of withholding and/or Additional Medicare Tax withholding than claimed on your tax return. Please review the payer information provided in this notice with your records. If this payer information is incorrect, please provide a statement so that we can correct our records. If this payer information is correct, please respond to this notice so that we may make the necessary adjustments to your account.

Form W-2 or 1099 not received
 The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Wage and Tax Statement, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income
 If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.



Notice CP3219A
Tax year
Notice date
Social Security number
Page 7 of 9

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Description	Amount
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Total failure-to-file

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)

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)

Interest is calculated to 30 days from the date of the notice for domestic addresses and 60 days from the date of the notice for foreign and APO/FPO/DPO addresses. Interest will continue to accrue until you pay the amount you owe in full.

FORM 5564 (November 2016)	Department of the Treasury --- Internal Revenue Service Notice of Deficiency - Waiver	Symbols
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Name and address of taxpayer(s)

Kind of Tax ☐ Copy to Authorized Representative

Individual Income

Tax year	Deficiency
December 31, 201	Increase in tax Penalties

Accuracy- Related penalty, IRC Section 662(a)

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title Date

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax: nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.