

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



7187



6135

Phone: (573) 751-7200
Fax: (573) 751-2195
E-mail:
Income@dor.mo.gov

**NOTICE OF DEFICIENCY -
INDIVIDUAL INCOME (FORM 2944)**

0019-

*** AUTO

Primary SSN:

Secondary SSN:

Tax Year: 2002

Notice Date: SEPTEMBER 10, 2008

Notice Number: 05236391501

Respond By: SEPTEMBER 24, 2008

PIN: 4714

MARYVILLE MO 64468-7241



A notice was previously issued to you for the 2002 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:

Tax:	3,478.00
Interest (to date):	1,192.33
Additions to Tax:	869.50

Penalty:	116.90
Lien Fee:	6.00
Total Amount Due:	5,625.83

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.

(0115K5)

DETACH AND RETURN THIS PORTION OF THIS NOTICE WITH YOUR PAYMENT



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

PAYE

Please check this box if your address has changed.
Print the corrections below:

Address _____

City, State, and Zip _____

Notice of Deficiency - Individual Income (FORM 2944)

Balance Due (pay this amount) \$ 5,625.83

Amount Enclosed _____

DOR USE ONLY PM				
DOR USE ONLY				

MARYVILLE MO 64468-7241

09/24/2008

(0115K5) (11/07)

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MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
P.O. BOX 385
JEFFERSON CITY, MO 65105-0385
(573) 751-7200

EXPLANATION OF NOTICE OF DEFICIENCY

**IMPORTANT: THIS IS YOUR FINAL NOTICE THAT YOU OWE THE
AMOUNT SHOWN ON THE ATTACHED FORM**

YOU MUST RESPOND TO THE ATTACHED NOTICE

The Department of Revenue (Department) has determined that you owe the amount shown on the attached Notice of Deficiency. To respond to this notice, you must do one of the following:

1. PAY THE AMOUNT DUE

- If you agree with the amount shown on the attached Notice of Deficiency, please send a check or money order for the total amount due to the Department of Revenue at the address given above.

The Department of Revenue offers several electronic payment options:

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you may pay online at www.dor.mo.gov/tax/personal/payonline.htm, or call (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The Department accepts MasterCard, Discover, Visa, and American Express. You may pay online at www.dor.mo.gov/tax/personal/payonline.htm, or call (888) 929-0513. A convenience fee will be charged to your account by the vendor for processing.

- If you agree with the amount shown, but are unable to pay the full amount at this time, you may be eligible to establish an installment pay plan agreement using the PIN at the top of the enclosed notice. To determine if you are eligible for an installment pay plan agreement, please visit the Department's web site at www.dor.mo.gov/tax/cacs/, or call (573) 751-7200.

Interest will continue to accrue until the balance is paid in full.

2. FILE A PROTEST WITH THE DEPARTMENT OF REVENUE

- If you do not agree that you owe the amount shown on the attached Notice of Deficiency, you may file a protest with the Department. A protest is a written statement that explains in detail the reasons you do not agree that you owe the amount shown (Section 143.631, RSMo). Include copies of any documents (e.g., tax returns or W-2(s)) that you would like the Department to consider in connection with your protest.
- The protest must be filed with the Department within 60 days (150 days if you live outside the United States) of the date the attached Notice of Deficiency was mailed or the date it was delivered, whichever date is **earlier**.
- If you would like to have an informal hearing with the Department to explain the reasons for your protest, you may submit your request with your protest.
- If the Department agrees with your protest, the amounts shown on the attached Notice of Deficiency will be adjusted.
- If the Department does not agree with your protest, you will be notified of the Department's decision in writing. You may file an appeal of that decision with the Missouri Administrative Hearing Commission, P.O. Box 1557, Jefferson City, MO 65102-1857 (Section 143.651, RSMo).

more information on back

3. PAY UNDER PROTEST

- If you file a written protest (as described in Number 2), you may also pay under protest, all, or part of, the amount due (Section 143.631, RSMo). By paying under protest, you will stop the accrual of additional interest on the amount paid.
- If the Department agrees with your protest, the amount paid under protest will be refunded to you, with applicable interest.
- To pay under protest:
 - a. Send a check or money order for the amount of the protest payment to the Taxation Bureau at the address stated on reverse side.
 - b. Write on the front of the check or money order that it is a protest payment.
 - c. Include with your payment, your written protest (as described in Number 2, on reverse side), and a statement of the tax type, tax period(s), and the amount of tax, interest, penalties, and additions to tax to which the payment is to be applied.
- Your payment under protest must be received by the Department within 60 days (150 days if you live outside the United States) of the date the attached Notice of Deficiency was mailed or the date it was delivered, whichever date is earlier.

PLEASE NOTE — YOU MUST RESPOND TO THIS NOTICE:

- **If you do not pay the amount due or file a protest within 60 days of the date of the Notice of Deficiency, the amount shown on the attached Notice of Deficiency will become a final assessment with no further notice to you.**
- **Collection action will be taken against you for the amount shown.**
- **A Certificate of Tax Lien may be filed with the Recorder of Deeds against all personal and real property owned by you (Section 143.902, RSMo).**
- **A Certificate of Tax Lien may be filed with the Circuit Court Clerk, which will have the full force and effect of a judgment against you.**

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry
(SEDM) Website***

<http://sedm.org>

