



For assistance you may
call us at:

[REDACTED]

CALLER ID: [REDACTED]



[REDACTED]
[REDACTED]
[REDACTED]

WE CHANGED YOUR ACCOUNT

THE CHANGE(S) BELOW RESULTED FROM AN EXAMINATION OF YOUR TAX RETURN SHOWN ABOVE. PLEASE SEE YOUR COPY OF THE EXAMINATION REPORT FOR A DETAILED EXPLANATION OF THE CHANGES.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

STATEMENT OF ACCOUNT

ACCOUNT BALANCE BEFORE EXAMINATION ACTION	NONE
INCREASE IN TAX BECAUSE OF EXAMINATION ACTION	[REDACTED]
LATE PAYMENT PENALTY ADDED	[REDACTED]
FILING LATE PENALTY ADDED	[REDACTED]
ESTIMATED TAX PENALTY ADDED	[REDACTED]
INTEREST CHARGED	[REDACTED]
AMOUNT YOU NOW OWE	[REDACTED]

PLEASE PAY THE FULL AMOUNT BY NOV. 10, 2003. IF YOU'VE ALREADY PAID YOUR TAX IN FULL OR ARRANGED FOR AN INSTALLMENT AGREEMENT, PLEASE DISREGARD THIS NOTICE.

IF YOU HAVEN'T PAID, MAIL YOUR CHECK OR MONEY ORDER AND THE TEAR-OFF STUB FROM THE LAST PAGE OF THIS NOTICE. MAKE YOUR CHECK PAYABLE TO UNITED STATES TREASURY AND WRITE YOUR SOCIAL SECURITY NUMBER ON IT. IF YOU CAN'T PAY IN FULL, PLEASE CALL US TO DISCUSS PAYMENT.

REMOVAL OF PENALTIES - REASONABLE CAUSE

THE LAW LETS US REMOVE OR REDUCE THE PENALTIES EXPLAINED IN THIS NOTICE IF YOU HAVE AN ACCEPTABLE REASON. IF YOU BELIEVE YOU HAVE AN ACCEPTABLE REASON, YOU MAY SEND US A SIGNED STATEMENT EXPLAINING YOUR REASON. WE'LL REVIEW IT AND LET YOU KNOW IF WE ACCEPT YOUR EXPLANATION AS REASONABLE CAUSE TO REMOVE OR REDUCE YOUR PENALTY. THIS PROCEDURE DOESN'T APPLY TO INTEREST AND, IN SOME CASES, WE MAY ASK YOU TO PAY THE TAX IN FULL BEFORE WE REDUCE OR REMOVE THE PENALTY FOR PAYING LATE.

ERRONEOUS WRITTEN ADVICE FROM IRS

WE'LL ALSO REMOVE YOUR PENALTY IF:

- YOU WROTE TO IRS AND ASKED FOR ADVICE ON A SPECIFIC ISSUE,
- YOU GAVE IRS COMPLETE AND ACCURATE INFORMATION,
- IRS WROTE BACK TO YOU AND GAVE YOU A SPECIFIC COURSE OF ACTION TO TAKE OR EXPLAINED WHAT ACTIONS NOT TO TAKE,
- YOU FOLLOWED OUR WRITTEN ADVICE IN THE MANNER WE OUTLINED, AND
- YOU WERE PENALIZED FOR THE WRITTEN ADVICE WE GAVE YOU.

TO HAVE THE PENALTY REMOVED BECAUSE OF ERRONEOUS WRITTEN ADVICE FROM IRS, YOU SHOULD:

- COMPLETE FORM 843, CLAIM FOR REFUND AND REQUEST FOR ABATEMENT,
- REQUEST THAT IRS REMOVE THE PENALTY, AND
- SEND FORM 843 TO THE IRS SERVICE CENTER WHERE YOU FILED YOUR RETURN FOR THE YEAR YOU RELIED ON ERRONEOUS ADVICE FROM THE IRS.

THE THREE DOCUMENTS YOU MUST ATTACH TO YOUR FORM 843 ARE:

- A COPY OF YOUR ORIGINAL REQUEST FOR ADVICE FROM IRS,
- A COPY OF THE ERRONEOUS WRITTEN ADVICE FROM IRS, AND
- A NOTICE (IF ANY) SHOWING THE PENALTY WE CHARGED THAT YOU NOW WISH US TO REMOVE.

HELPFUL HINT: * FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR CALL VOLUMES ARE HIGHEST.

RETURN THIS PART TO US WITH YOUR CHECK OR INQUIRY
YOUR TELEPHONE NUMBER BEST TIME TO CALL
()

AMOUNT YOU OWE.....

LESS PAYMENTS NOT INCLUDED. \$ _____

PAY ADJUSTED AMOUNT..... \$ _____

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010

[REDACTED]

22E



[REDACTED]

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