



Department of the Treasury
Internal Revenue Service

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Notice CP3219A
 Tax year [Redacted]
 Notice date [Redacted]
 Social security number [Redacted]
 AUR control number [Redacted]
 To contact us [Redacted]
 Last date to petition Tax Court [Redacted]
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[Redacted]

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

We have determined that there is a deficiency (increase) in your [Redacted] income tax. You have the right to challenge this determination in U.S. Tax Court. This notice explains how the increase in tax was calculated and how you can challenge it in U.S. Tax Court. Your petition to the Tax Court must be filed by [Redacted].

Summary

Increase in tax (deficiency)	\$1,362,710
Substantial tax understatement penalty	\$272,542
Failure-to-file penalty	\$340,618

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 [Redacted]. 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 Office of the Clerk of the U.S. Tax Court at the address directly. If you are going to file a petition with the Tax Court, you should consider filing as early as possible.

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.