



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed



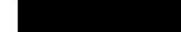
Certified Mail



AUG 22 2025

Date:

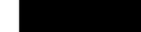
Taxpayer ID number:



Form:

1040

Contact person:



Employee ID number:

N/A

Contact numbers:

Phone:



Fax: N/A

Last day to file petition with US tax court:

NOV 20 2025

Notice of Deficiency

Tax Year Ended:	December 31, 2022	December 31, 2023
Deficiency:	\$100,012.00	\$129,481.00
Increase in tax		
Penalties or Additions to Tax		
IRC 6651(f)	\$72,308.60	\$93,873.73
IRC 6651(a)(2)	*computed at later date	*computed at later date
IRC 6654	\$3,595.53	\$5,652.15

Dear 

Why we are sending you this letter

We determined that you owe additional tax or other amounts, or both, for the tax years above. This letter is your **Notice of Deficiency** as we're required by law to send you. The enclosed Form 4549-A, Income Tax Examination Changes (Unagreed and Excepted Agreed), or Form 5278, Statement - Income Tax Changes, shows how we figured the deficiency.

If you agree with the Notice of Deficiency

If you agree with our determination, sign the enclosed Form 4089-B, Notice of Deficiency - Waiver, and return it to us at the address on the top of the first page of this letter. Sending this now can help limit the accumulation of interest.

If you disagree with the Notice of Deficiency

If you want to contest our final determination, you have 90 days from the date of this letter (150 days if addressed to you outside of the United States) to file a petition with the United States Tax Court.

How to file your petition

You can download a fillable petition form and get information about filing at ustaxcourt.gov. The Tax Court encourages petitioners to electronically file petitions. You can eFile your completed petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. Or you may send the completed petition to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Be sure to include a copy of this notice and any attachments with the petition and the filing fee payable online, or by mail or in person using a check or money order made out to Clerk, U.S. Tax Court. Do not send your petition to the IRS; you must file your petition with the Tax Court.

If this notice shows more than one tax year, you can file one petition form showing all of the years you disagree with.

The Tax Court has a simplified procedure for small tax cases. If you plan to file a petition for multiple tax years and the amount in dispute for any one or more of the tax years exceeds \$50,000 (including penalties), you can't use this simplified procedure. If you use this simplified procedure, you can't appeal the Tax Court's decision. You can get information about the simplified procedure from ustaxcourt.gov or by writing to the court at the address above.

If you recently sought bankruptcy relief by filing a petition in bankruptcy court, see enclosed Notice 1421, How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency.

You can represent yourself before the Tax Court, or anyone allowed to practice before the Tax Court can represent you.

Time limits on filing a petition

The court can't consider your case if you file the petition late.

- A petition is considered timely filed if the Tax Court receives it within:
 - 90 days from the date this letter was mailed to you, or
 - 150 days from the date this letter was mailed to you 1) if this letter is addressed to you outside of the United States, or 2) if you are outside of the United States when this letter is mailed to you.
- A petition is also generally considered timely if the United States Postal Service postmark date is within the 90 or 150-day period and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed using the mail service of a foreign country.
- A petition is also generally considered timely if the date recorded by a designated private delivery service in its database as received is within the 90 or 150-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings and rules pertaining to them, see Notice 2016-30, which is available on the IRS website at IRS.gov/irb201618. Please note that the list of approved delivery companies may be subject to change.
- The time you have to file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

If you are married

We're required to send a notice to each spouse. If both want to petition the Tax Court, **both** must sign and file the petition or **each** must file a separate, signed petition. If only one spouse timely petitions the Tax Court, the deficiency may be assessed against the non-petitioning spouse. If only one spouse is in bankruptcy at the time we issued this letter or files a bankruptcy petition after the date of this letter, the bankruptcy automatic stay does not prevent the spouse who is not in bankruptcy from filing a petition with the Tax Court. The bankruptcy automatic stay of the spouse seeking bankruptcy relief doesn't extend the time for filing a petition in Tax Court for the spouse who is not in bankruptcy.

If we don't hear from you

If you decide not to sign and return Form 4089-B, and you don't file a timely petition with the Tax Court, we'll assess and bill you for the deficiency (and applicable penalties and interest) after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

Note: If you are a C corporation, we're required by Internal Revenue Code Section 6621(c) to charge an interest rate two percent higher than the normal rate on corporate underpayments in excess of \$100,000.

If you need more assistance

If you have questions, you can contact the person at the top of this letter. If you write, include a copy of this letter, your telephone number, and the best hours to reach you. Keep the original letter for your records.

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

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 if you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Visit **TaxpayerAdvocate.IRS.gov/contact-us** or call 877-777-4778 (TTY/TDD 800-829-4059) to find the location and phone number of your local advocate. Learn more about TAS and your rights under the Taxpayer Bill of Rights at **TaxpayerAdvocate.IRS.gov**. Do not send your Tax Court petition to TAS. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Information about Low Income Taxpayer Clinics and other resources

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to **taxpayeradvocate.irs.gov/litcmap**;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at **IRS.gov/forms**; or
- Call the IRS toll-free at 800-829-3676, and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

If you lack access to a computer or the internet and want to file a paper petition, you may get a copy of the petition form and filing information by contacting the Office of the Clerk of the Tax Court at the address previously stated and repeated below or by calling 202-521-0700.

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Sincerely,

Commissioner of Internal Revenue Service
By

[Redacted Signature]

[Redacted Title]

Territory Manager,

[Redacted Name]

Enclosures:

Form 4549-A or Form 5278

Form 4089-B

Notice 1421

Form **4549-A**
(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer		Taxpayer identification number	Return form number	
[REDACTED]		[REDACTED]	1040	
		Person with whom examination changes were discussed.	Name and title	
1. Adjustments to income		Period Ended 12/31/2019	Period Ended 12/31/2020	Period Ended 12/31/2021
a. Sch E1 - Rents Received		64.00	438.00	
b. Qualified Dividends		109.00	28.00	
c. Ordinary Dividends		111.00	28.00	
d. Sch E1 - Royalties Received		76.00	13.00	
e. Wages, Salaries and Tips, etc.		7,920.00	10,596.00	8,541.00
f. Sch C1 - Gross Receipts or Sales		262,582.80	230,547.21	458,979.37
g. Capital Gain or Loss		28,333.00	1,218.00	
h. SE AGI Adjustment		(11,756.00)	(11,625.00)	(15,000.00)
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total adjustments		287,439.80	231,243.21	452,520.37
3. Taxable income per return or as previously adjusted		0.00	0.00	0.00
4. Corrected taxable income		287,440.00	231,243.00	452,520.00
Tax method		SCHEDULE D	SCHEDULE D	TAX RATE
Filing status		Married Separate	Married Separate	Married Separate
5. Tax		75,781.00	55,481.00	135,694.00
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability		75,781.00	55,481.00	135,694.00
8. Less credits	a. Foreign Tax Credit	16.00		
	b.			
	c.			
	d.			
9. Balance (line 7 less lines 8a through 8d)		75,765.00	55,481.00	135,694.00
10. Plus other taxes	a. Self Employment Tax	23,512.00	23,249.00	29,999.00
	b. Net Investment Income Tax	14.00	19.00	
	c. Additional Medicare Tax	1,057.00	791.00	2,690.00
	d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		100,348.00	79,540.00	168,383.00
12. Total tax shown on return or as previously adjusted		0.00	0.00	0.00
13. Adjustments to:	a.			
	b.			
	c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		100,348.00	79,540.00	168,383.00
15. Adjustments to prepayment credits - increase (decrease) See Attached		,649.00	815.00	714.00
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		99,699.00	78,725.00	167,669.00

Name of taxpayer	Taxpayer identification number		Return form number
			1040
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2019	Period Ended 12/31/2020	Period Ended 12/31/2021
a. Delq-IRC 6651(a)(2)*	24,924.75	19,287.63	31,857.11
b. Delq-IRC 6651(f)	72,281.77	57,075.63	121,560.03
c. Estimated Tax-IRC 6654	233.03	1,234.31	1,714.67
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	97,439.55	77,597.57	155,131.81
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	99,699.00	78,725.00	167,669.00
b. Penalties and additions (line 18) - computed to 06/09/2025	97,439.55	77,597.57	155,131.81
c. Interest** (IRC § 6601) - estimated and computed to 07/09/2025	0.00	0.00	0.00
d. Amount due or (refund) - (sum of lines a, b, and c)	197,138.55	156,322.57	322,800.81

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

* If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Examiner's signature	Employee ID	Office	Date
			06/09/2025

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form **4549-A**
(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer [REDACTED]	Taxpayer identification number [REDACTED]	Return form number 1040
	Person with whom examination changes were discussed.	Name and title

	Period Ended 12/31/2022	Period Ended 12/31/2023	Period Ended
1. Adjustments to income			
a. Taxable Interest	323.00		
b. Wages, Salaries and Tips, etc.	3,676.00		
c. Sch C1 - Gross Receipts or Sales	291,651.11	366,940.30	
d. SE AGI Adjustment	(13,020.00)	(14,846.00)	
e. Social Security RRB		7,113.00	
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments	282,630.11	359,207.30	
3. Taxable income per return or as previously adjusted	0.00	0.00	
4. Corrected taxable income	282,630.00	359,207.00	
Tax method	TAX RATE	TAX RATE	
Filing status	Married Separate	Married Separate	
5. Tax	72,674.00	97,864.00	
6. Additional taxes/Alternative minimum tax			
7. Corrected tax liability	72,674.00	97,864.00	
8. Less credits			
a.			
b.			
c.			
d.			
9. Balance (line 7 less lines 8a through 8d)	72,674.00	97,864.00	
10. Plus other taxes			
a. Self Employment Tax	26,039.00	29,692.00	
b. Additional Medicare Tax	1,299.00	1,925.00	
c.			
d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	100,012.00	129,481.00	
12. Total tax shown on return or as previously adjusted	0.00	0.00	
13. Adjustments to:			
a.			
b.			
c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	100,012.00	129,481.00	
15. Adjustments to prepayment credits - increase (decrease) See Attached	276.00		
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	99,736.00	129,481.00	

Name of taxpayer [REDACTED]	Taxpayer identification number [REDACTED]		Return form number 1040
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2022	Period Ended 12/31/2023	Period Ended
a. Delq-IRC 6651(a)(2)*	12,965.68	9,063.67	
b. Delq-IRC 6651(f)	72,308.60	93,873.73	
c. Estimated Tax-IRC 6654	3,595.53	5,652.15	
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	88,869.81	108,589.55	
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	99,736.00	129,481.00	
b. Penalties and additions (line 18) - computed to 06/09/2025	88,869.81	108,589.55	
c. Interest** (IRC § 6601) - estimated and computed to 07/09/2025	0.00	0.00	
d. Amount due or (refund) - (sum of lines a, b, and c)	188,605.81	238,070.55	

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

* If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Examiner's signature [REDACTED]	Employee ID [REDACTED]	Office [REDACTED]	Date 06/09/2025
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Notice of Deficiency-Waiver

Name and address of taxpayer(s)

Social Security or Employer Identification Number

Kind of tax

Copy to authorized representative

Individual Income

DEFICIENCY — Increase in Tax and Penalties

Tax Year Ended:	December 31, 2019	December 31, 2020	December 31, 2021
Deficiency: Increase in tax	\$100,348.00	\$79,540.00	\$168,383.00
Penalties			
IRC 6651(f)(1)	\$72,281.77	\$57,075.63	\$121,560.03
IRC 6651(a)(2)	\$24,924.75	*computed at later date	*computed at later date
IRC 6654	\$233.03	\$1,234.31	\$1,714.67

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature  _____ (Date signed)

Spouse's Signature
(If A Joint Return Was Filed)  _____ (Date signed)

Taxpayer's Representative Sign Here  _____ (Date signed)

Corporate Name  _____

Corporate Officers Sign Here  _____ (Signature) _____ (Title) _____ (Date signed)
 _____ (Signature) _____ (Title) _____ (Date signed)

If you agree, please sign one copy and return it; keep the other copy for your records.

AUG 22 2025

Form **4089-B**
(October 1999)

Department of the Treasury — Internal Revenue Service

Symbols

Notice of Deficiency-Waiver

SE:S:E:FE:TS:W:G33

Name and address of taxpayer(s)

Social Security or Employer Identification Number

Kind of tax

Copy to authorized representative

Individual Income

DEFICIENCY — Increase in Tax and Penalties

Tax Year Ended:	December 31, 2022	December 31, 2023
Deficiency: Increase in tax	\$100,012.00	\$129,481.00
Penalties		
IRC 6651(f)(1)	\$72,308.60	\$93,873.73
IRC 6651(a)(2)	*computed at later date	*computed at later date
IRC 6654	\$3,595.53	\$5,652.15

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature  _____ (Date signed)

Spouse's Signature
(If A Joint Return Was Filed)  _____ (Date signed)

Taxpayer's Representative Sign Here  _____ (Date signed)

Corporate Name  _____

Corporate Officers Sign Here  _____ (Signature) _____ (Title) _____ (Date signed)
_____ (Signature) _____ (Title) _____ (Date signed)

If you agree, please sign one copy and return it; keep the other copy for your records.

Instructions for Form 4089 B

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund. It will not prevent us from later determining, if necessary, that you owe additional tax; nor will it extend the time provided by law for either action.

If you later file a claim and the Internal Revenue 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 this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of the corporation followed by the signature and title of the officer(s) authorized to sign.

Optional Paragraphs

A check in the block to the left of a paragraph below indicates that the paragraph applies to your situation.

- The amount shown as the deficiency may not be billed, since all or part of the refund due has been held to offset all or a portion of the amount of the deficiency. The amount that will be billed, if any, is shown on the attached examination report.

- The amount shown as a deficiency may not be billed, since the refund due will be reduced by the amount of the deficiency. The net refund due is shown on the attached examination report.

How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency



This notice explains how your right to petition the Tax Court in response to a Notice of Deficiency may be affected by bankruptcy and the automatic stay. Failure to petition the Tax Court within the time provided by law in the Notice of Deficiency will result in the Tax Court lacking jurisdiction to hear your petition. Also, note that the rules set forth below only pertain to petitioning the Tax Court in response to a Notice of Deficiency. If you receive another Notice from IRS that provides you with an opportunity to petition the Tax Court, the bankruptcy may affect your rights, but other rules may apply as well. If you are represented by an attorney in your bankruptcy proceeding, you should consult with him or her about how best to proceed. If you are not represented, you may obtain representation.

THE AUTOMATIC STAY

The filing of a bankruptcy petition operates as an automatic stay. Generally, the automatic stay prohibits the commencement or continuation of a Tax Court proceeding and, as a result, may extend the deadline to file a petition with the Tax Court.

You may request the Bankruptcy Court lift the automatic stay so that you are able to file a petition in Tax Court to challenge the Notice of Deficiency while you are in bankruptcy. If you file a Tax Court petition while the automatic stay is still in effect, the Tax Court may dismiss the petition for lack of jurisdiction.

SITUATIONS WHERE THE AUTOMATIC STAY MAY NOT BE IN EFFECT

Bankruptcy Petitions filed by Individuals on or after October 17, 2005

- Tax Court proceedings to redetermine post-petition tax liabilities are not stayed.
- Tax Court proceedings for post-petition periods may be commenced or continued without regard to whether the taxpayer filed a petition in bankruptcy on or after October 17, 2005.
- Liabilities that are owed for tax periods which end after you file bankruptcy are post-petition tax liabilities.
- Generally, a liability for a tax period that straddles the date that you file bankruptcy is considered to be a post-petition tax liability.
- If you do not agree with the Notice of Deficiency with regard to a post-petition tax liability, then you may petition the Tax Court for redetermination by the date shown in the Notice of Deficiency.

Serial Bankruptcy Filings by Individuals Who Filed Bankruptcy Petitions on or after October 17, 2005

- **One Prior Bankruptcy Petition Filed and Dismissed in the Year before the Current Bankruptcy Petition.**
 - The automatic stay will terminate 30 days after the current bankruptcy petition was filed.
 - The Bankruptcy Court may extend the automatic stay beyond the 30 day period if the debtor demonstrates that the current bankruptcy was filed in good faith.
 - If you do not agree with the Notice of Deficiency and the Bankruptcy Court has not extended the automatic stay, then you may petition the Tax Court for redetermination after the automatic stay has expired.
- **Two or More Prior Bankruptcy Petitions Filed and Dismissed in the Year before the Current Bankruptcy Petition.**
 - The automatic stay will not come into effect upon the filing of the current bankruptcy petition.
 - The Bankruptcy Court may provide an automatic stay.
 - The 90-day period (or 150-day period, if we mailed this letter to an address outside the U.S.) to file a petition with the Tax Court continued to run, unless the Bankruptcy Court provided an automatic stay.
 - If you do not agree with the Notice of Deficiency and the Bankruptcy Court has not provided an automatic stay, then you may petition the Tax Court for redetermination by the date shown in the Notice of Deficiency.

Important: The serial filing rules explained above do not apply to current Chapter 11 or 13 bankruptcy petitions where the previous bankruptcy case was a Chapter 7 that was dismissed under 11 USC § 707(b).

When One or Both Spouses are in Bankruptcy

- If both spouses are in bankruptcy and the bankruptcy automatic stay is in effect, each spouse should request the Bankruptcy Court to lift the automatic stay before filing a Tax Court petition for redetermination of tax liabilities.
- If the automatic stay is lifted with regard to only one spouse, then the Tax Court would only have jurisdiction over that spouse's petition.
- If only one spouse is in bankruptcy, then only that spouse must request that the stay be lifted if that spouse wants to have the tax liability redetermined by the Tax Court.

- The spouse who is not in bankruptcy may file a separate petition in Tax Court and must be vigilant to file by the date shown in the Notice of Deficiency.
- The automatic stay does not extend protection to the spouse who is not in bankruptcy.
- If both spouses are in bankruptcy, it is possible for only one spouse to be considered a serial filer (as addressed above).

FILING A TAX COURT PETITION AFTER THE AUTOMATIC STAY HAS TERMINATED

You may file a Tax Court petition after the automatic stay is lifted by the Bankruptcy Court or when the automatic stay is no longer in effect by operation of law.

If the automatic stay was in effect as of the date of the Notice of Deficiency, then once the automatic stay ends, you have 90 days (or 150 days if your address was outside the United States), plus an additional 60, to file your Tax Court petition requesting a redetermination of the deficiency.

Days to petition the Tax Court per the Notice of Deficiency	90 (or 150)
IRC section 6213(f) Days	+ 60
Number of Days to file a Tax Court Petition	= 150 (or 210)
Date Automatic Stay Was Lifted	+
Last Date to File a Petition with the Tax Court	=

If the automatic stay was not in effect as of the date of the Notice of Deficiency and you file a bankruptcy petition within the 90 day period (or 150 days if your address was outside the United States) in which you have to file a Tax Court petition, the bankruptcy automatic stay will extend the deadline for filing your Tax Court petition. Once the stay ends, you have the original 90 days (or if applicable, 150 days) less the number

of days that had expired prior to the filing of the bankruptcy petition, plus an additional 60 days, in which to file your Tax Court petition for redetermination of the liabilities for those tax periods that you were previously, by way of the automatic stay, prohibited from filing a petition in Tax Court.

Days to petition the Tax Court per the Notice of Deficiency	90 (or 150)
Number of days that expired prior to filing the bankruptcy petition	-
Number of Days left of the original 90 days (or 150 days)	=
IRC section 6213(f) Days	+ 60
Number of Days to file a Tax Court Petition	=
Date Automatic Stay Was Lifted	+
Last Date to File a Petition with the Tax Court	=

CHALLENGING THE IRS'S DETERMINATION OF A TAX LIABILITY IN BANKRUPTCY COURT

Depending on the facts of your bankruptcy filing, the bankruptcy process may give you an alternative forum to determine your tax liabilities. The IRS may file a proof of claim with the Bankruptcy Court for the amounts reflected on the Notice of Deficiency plus applicable interest and additions to tax. You may object to the proof of claim by filing an objection with the Bankruptcy Court. In some bankruptcy petitions, you may be able to initiate a proceeding under Bankruptcy Code § 505 for the court to determine the amount of your tax liability. If your tax liability is determined either by an objection to the claim proceeding or by a § 505 determination by the Bankruptcy Court, then that determination is final, and the Tax Court would no longer have jurisdiction to consider an otherwise timely petition for redetermination after the termination of the automatic stay.