

 Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

For assistance, call:
1-800-829-8374
Your Caller ID: [REDACTED]
Notice Number: CP22E
Date: May 25, 2009

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T [REDACTED]
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Amount You Owe
[REDACTED]
\$24,503.11

1023

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

We changed your 2005 federal income tax return because of your recent audit. Please see your copy of the report for a detailed explanation. As a result of the audit you owe an additional amount.

How We Changed Your Account

We changed your account as follows:

Account balance before the audit	None
Increase in tax because of the audit	\$14,032.00
Additional late payment penalty since prior notice	\$2,666.08
Filing Late penalty added	\$3,157.20
Estimated Tax penalty added	\$562.86
Interest charged	\$4,084.97
Amount you now owe	\$24,503.11

How This Affects You

Please pay the full amount by June 15, 2009 to avoid additional penalty and interest. When making your payment:

- Make your check or money order payable to the **United States Treasury**
- Write the Social Security number and tax year shown at the top of this notice on the check or money order
- Use the payment coupon included with this notice

If you cannot pay the balance in full, contact an IRS representative at 1-800-829-8374 to discuss payment options. If you've recently contacted us to include this amount in an installment agreement or have already paid it in full, disregard this payment request.

Other Actions You May Wish To Take

If you do not agree with the changes to your account or if you have questions about this notice, you may call 1-800-829-8374.

Retain a copy of this notice with your federal tax records.

For tax forms, instructions and information visit www.irs.gov. Access to this site will not provide you with any taxpayer account information.

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties:

01 Penalty for Filing Return Late \$3,157.20

We charged a penalty because you filed your return late. We use the number of months the return is late to determine the penalty. If you filed more than 60 days late, the minimum penalty may apply. The minimum penalty is the lesser of \$100 or 100% of the tax due, for returns due before 12/31/2008. For returns due after 12/31/2008, the minimum penalty is the lesser of \$135 or 100% of the tax due. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should file your returns by the return due date.

(Internal Revenue Code section 6651)

02 Penalty for Not Paying a Proper Estimated Tax for Individuals, Estates, and Trusts \$562.86

We charged a penalty because you did not pay a proper quarterly estimate of your tax. For more information, see Instructions for Form 2210 or Publication 505, Tax Withholding and Estimated Tax.

(Internal Revenue Code section 6654)

07 Penalty for Paying Taxes Late \$2,666.08

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651)

The table below shows how we figured your penalty. It may include amounts charged before the adjustment. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
06/15/2009	38	0.50%	14,032.00	2,666.08
Total Penalty:				2,666.08

Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement* and (2) send it to the IRS Service Center where you filed your return.

Interest:**09 Interest**

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

(Internal Revenue Code section 6601)

The table below shows how we figured your interest. It may include amounts charged before the adjustment. We multiplied the factor times the principal.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/15/2006	06/30/2006	76	7.0%	0.014680663	17189.20	252.35
06/30/2006	12/31/2006	184	8.0%	0.041148414	17441.55	717.69
12/31/2006	06/30/2007	181	8.0%	0.040464123	18159.24	734.80
06/30/2007	12/31/2007	184	8.0%	0.041148414	18894.04	777.46
12/31/2007	03/31/2008	91	7.0%	0.017555017	19671.50	345.33
03/31/2008	06/30/2008	91	6.0%	0.015028621	20016.83	300.83
06/30/2008	09/30/2008	92	5.0%	0.012646750	20317.66	256.95
09/30/2008	12/31/2008	92	6.0%	0.015195019	20574.61	312.63
12/31/2008	03/31/2009	90	5.0%	0.012404225	20887.24	259.09
03/31/2009	05/25/2009	55	4.0%	0.006045266	21146.33	127.84
Total Interest:						4084.97

*** Additional Interest Charges**

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.