



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



Notice CP22E

Tax Year
Notice date
Social Security number
To contact us
Your Caller ID

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013806

Amount due: \$160,123.19

As a result of your recent audit, we changed your 2009 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$160,123.19.

Billing Summary

Increase in tax	\$106,681.00
Increase in failure-to-file penalty	24,003.23
Increase in failure to pay proper estimated tax penalty	2,554.23
Increase in failure-to-pay penalty	15,468.74
Increase in interest	11,415.99
Amount due by September 17, 2012	\$160,123.19

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$160,123.19 by September 17, 2012 to avoid additional penalty and interest charges.

Continued on back ...

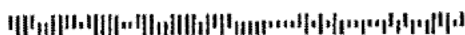


Payment

- Make your check or money order payable to the United States Treasury.

\$160,123.19

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



529139805 ZI TALB 30 0 200912 670 00016012319



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What you need to do immediately—continued

If you agree with the changes we made—continued

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for keyword "tax payment options" for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-8374 to discuss your options.

If you don't agree with the changes

- Call 1-800-829-8374 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

If we don't hear from you

- If you don't pay \$160,123.19 by September 17, 2012, interest will increase, and additional penalties may apply.

Penalties

We are required by law to charge any applicable penalties.



Contact information

INTERNAL REVENUE SERVICE
P.O. BOX 9002
HOLTSVILLE, NY 11742-9002



529139805 ZI TALB 30 D 200912

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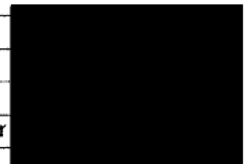
If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.



Primary phone Best time to call Secondary phone Best time to call



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Failure-to-file

Description	Amount
Total failure-to-file	\$24,003.23

When you file your tax return after the due date, we charge a penalty of up to 5% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$135 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)



013806

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$2,554.23

When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210 or Tax Withholding and Estimated Tax (Publication 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)

Failure-to-pay

Date received	Months late	Unpaid amount	Penalty rate	Amount
09/15/2012	29	\$106,681.00	0.50%	\$15,468.74
Total failure-to-pay				\$15,468.74

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code section 6651)

Interest charges

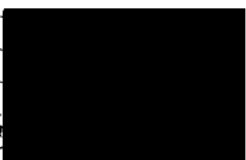
We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
04/15/2010 – 06/30/2010	76	4.0%	0.008363088	\$130,684.23	\$1,092.92
06/30/2010 – 12/31/2010	184	4.0%	0.020367931	\$131,777.15	\$2,684.03
12/31/2010 – 03/31/2011	90	3.0%	0.007424381	\$134,461.18	\$998.29
03/31/2011 – 09/30/2011	183	4.0%	0.020256122	\$135,459.47	\$2,743.88
09/30/2011 – 12/31/2011	92	3.0%	0.007589992	\$138,203.35	\$1,048.96
12/31/2011 – 06/30/2012	182	3.0%	0.015029241	\$139,252.31	\$2,092.86
06/30/2012 – 09/03/2012	65	3.0%	0.005341868	\$141,345.17	\$755.05
Total interest					\$11,415.99

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due.



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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.

Additional information

- Visit www.irs.gov/cp22e
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.