

Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed
24000 Avila Road, Mail Stop 5916
Laguna Niguel CA 92677

Form Number:
1040
Taxpayer Identifying Number:
[REDACTED]
Person to Contact:
Tracy [REDACTED]
Telephone Number:
(949)389-4 [REDACTED]
Employee Identification Number:

CERTIFIED MAIL
Date: NOV 18 2009

[REDACTED]
[REDACTED]
[REDACTED] Drive
Corona del Mar CA 92625- [REDACTED]

Last Day to File a Petition With the
United States Tax Court: FEB 16 2010

CERTIFIED MAIL

Tax Year Ended:	December 31, 2006	December 31, 2007
Deficiency:		
Increase in tax:	\$691,107.00	\$340,683.00
Penalties or Additions to Tax		
IRC 6662(a)	138,221.40	68,136.60

Dear [REDACTED]

NOTICE OF DEFICIENCY

We have determined that you owe additional tax or other amounts, or both, for the tax year(s) identified above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court for a redetermination of the deficiency. You can get a copy of the rules for filing a petition and a petition form you can use by writing to the address below.

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

The Tax Court has a simplified procedure for small tax cases when the amount in dispute for each tax year is \$50,000 or less. If you intend 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, this simplified procedure is not available to you. If you use this simplified procedure, you cannot appeal the Tax Court's decision. You can get information pertaining to the simplified procedure for small cases from the Tax Court by writing to the court at the above address or from the court's internet site at www.ustaxcourt.gov.

Send the completed petition form, a copy of this letter, and copies of all statements and/or schedules you received with this letter to the Tax Court at the above address. The Court cannot consider your case if the petition is filed late. The petition is considered timely filed if the postmark date falls within the prescribed 90 or 150 day period and the envelope containing the petition is properly addressed with the correct postage.

The time you have to file a petition with the court is set by law and cannot be extended or suspended. Thus, contacting the Internal Revenue Service (IRS) for more information, or receiving other correspondence from the IRS won't change the allowable period for filing a petition with the Tax Court.

As required by law, separate notices are sent to husbands and wives. If this letter is addressed to both husband and wife, and both want to petition the Tax Court, both must sign and file the petition or each must file a separate, signed petition. If more than one tax year is shown above, you may file one petition form showing all of the years you are contesting.

You may represent yourself before the Tax Court, or you may be represented by anyone admitted to practice before the Tax Court.

If you decide not to file a petition with the Tax Court, please sign the enclosed waiver form and return it to us at the IRS address on the top of the first page of this letter. This will permit us to assess the deficiency quickly and can help limit the accumulation of interest.

If you decide not to sign and return the waiver, and you do not file a petition with the Tax Court within the time limit, the law requires us to assess and bill you for the deficiency 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, section 6621(c) of the Internal Revenue Code requires that we charge an interest rate two percent higher than the normal rate on corporate underpayments in excess of \$100,000.

If you have questions about this letter, you may write to or call the contact person whose name, telephone number, and IRS address are shown on the front of this letter. If you write, please include your telephone number, the best time for us to call you if we need more information, and a copy of this letter to help us identify your account. Keep the original letter for your records. If you prefer to call and the telephone number is outside your local calling area, there will be a long distance charge to you.

The contact person can access your tax information and help you get answers. You also have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the U.S. Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this notice of deficiency. See the enclosed Notice 1214, *Helpful Contacts for Your "Notice of Deficiency"*, for Taxpayer Advocate telephone numbers and addresses.

Thank you for your cooperation.

Sincerely,

Douglas H. Shulman
Commissioner

By
Susan G. Braunz
Technical Services Territory Manager

Enclosures:
Explanation of tax changes
Waiver
Notice 1214

Letter 531-T (11-2007)
Catalog Number 40222A

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

Department of the Treasury — Internal Revenue Service

Symbols

Notice of Deficiency-Waiver

s:c:F:TS:W:14:Group

Name and address of taxpayer(s)

Social Security or Employer Identification Number

Corona del Mar CA 92625

Kind of tax

Income

Copy to authorized representative

David C. Dodge
21102 Inferno Lane
Huntington Beach, CA 92646

DEFICIENCY — Increase in Tax and Penalties

Tax Year Ended:	December 31, 2006	December 31, 2007
Deficiency:		
Increase in tax	\$691,107.00	\$340,683.00
Penalties		
IRC 6662(a)	138,221.40	68,136.60

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.

Continuation Sheet

NAME: [REDACTED]

TIN: [REDACTED]

Interest on Deficiencies

Interest on Deficiencies will accrue from the due date of the return until paid.

Accuracy-related Penalty IRC section 6662(a)

Since all or part of the underpayment of tax for the taxable year(s) is attributable to one or more of (1) negligence or disregard of rules or regulations, (2) any substantial understatement of income tax, or (3) any substantial valuation overstatement, an addition to the tax is charged as provided by section 6662(a) of the Internal Revenue Code. The penalty is twenty (20) percent of the portion of the underpayment of tax attributable to each component of this penalty. In addition, interest is computed on this penalty from the due date of the return (including any extensions).

Name and Address of Taxpayer

Taxpayer Identification Number

Return Form No.:

[REDACTED]
CORONA DL MAR CA 92625-[REDACTED]

[REDACTED]

1040

Person with whom examination changes were discussed.


Name and Title:
David C. Dodge

1. Adjustments to Income		Period End 12/31/2006	Period End 12/31/2007	Period End
a.	Sch E1 - Real Estate Loss	52,079.00	173,473.00	
b.	NOL Carryforward	760,122.00	286,672.00	
c.	Sch E-Inc/Loss-Prtnrshp/S Corps-Passve/Non-Passve	161,506.00		
d.	Social Security RRB	2,523.00		
e.	Capital Gain or Loss	3,154,913.00	252,172.00	
f.	Itemized Deductions	65,958.00	28,418.00	
g.	Exemptions	4,400.00		
h.	Other Gains or Losses From Form 4797		708,588.00	
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
2. Total Adjustments		4,201,501.00	1,449,323.00	
3. Taxable Income Per Return or as Previously Adjusted		(262,383.00)	271,766.00	
4. Corrected Taxable Income		3,939,118.00	1,721,089.00	
	Tax Method	SCHEDULE D	SCHEDULE D	
	Filing Status	Joint	Joint	
5. Tax		691,107.00	480,906.00	
6. Additional Taxes / Alternative Minimum			0.00	
7. Corrected Tax Liability		691,107.00	480,906.00	
8. Less Credits				
a.	Foreign Tax Credit		13,027.00	
b.				
c.				
d.				
9. Balance (Line 7 less total of Lines 8a thru 8d)		691,107.00	467,879.00	
10. Plus Other Taxes	a.	Self Employment Tax		182.00
	b.			
	c.			
	d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a thru 10d)		691,107.00	468,061.00	
12. Total Tax Shown on Return or as Previously Adjusted		0.00	127,378.00	
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)		691,107.00	340,683.00	
15. Adjustments to Prepayment Credits-Increase (Decrease)				
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)		691,107.00	340,683.00	

Name of Taxpayer [REDACTED] Taxpayer Identification Number [REDACTED] Return Form No.: 1040



17. Penalties/ Code Sections	Period End 12/31/2006	Period End 12/31/2007	Period End
a. Accuracy-IRC 6662	138,221.40	68,136.60	
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	138,221.40	68,136.60	
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).	0.00	0.00	
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	691,107.00	340,683.00	
b. Penalties (Line 18) - computed to 09/16/2009	138,221.40	68,136.60	
c. Interest (IRC § 6601) - computed to 10/16/2009	135,257.52	31,506.29	
d. TMT Interest - computed to 10/16/2009 (on TMT underpayment)	0.00	0.00	
e. Amount due or refund - (sum of Lines a, b, c and d)	964,585.92	440,325.89	

Other Information:

Examiner's Signature: Name Khiem Ho 	Employee ID: 0246105	Office: SE:S:E:CAA:SA:1	Date: 09/16/2009
---	-------------------------	----------------------------	---------------------

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 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS	Schedule number or exhibit
Name of Taxpayer 	Taxpayer Identification Number 	Year/Period Ended 2006 2007

Gain on Distribution from Partnership

Tax Period	Per Return	Per Exam	Adjustment
2006	\$0.00	\$3,560,704.00	\$3,560,704.00

Distribution by a partnership to a partner shall not be recognized to such partner, except to the extent that any money distributed exceeds the adjusted basis of such partner's interest in the partnership immediately before the distribution.

Alternative Minimum Tax - NOLD

Tax Period	Per Return	Per Exam	Adjustment
2006	\$760,122.00	\$0.00	(\$760,122.00)
2007	\$286,672.00	\$0.00	(\$286,672.00)

We have adjusted your alternative minimum tax based on adjustments to your return.

AMT- NOLD

Tax Period	Per Return	Per Exam	Adjustment
2006	(\$436,576.00)	\$0.00	\$436,576.00

We have adjusted your alternative minimum tax based on adjustments to your return.

Sch E1 - Real Estate Loss

Tax Period	Per Return	Per Exam	Adjustment
2006	(\$40,073.00)	\$12,006.00	\$52,079.00
2007	(\$164,141.00)	\$9,332.00	\$173,473.00

Since the property sold was not used in a trade or business or held as income producing property, the loss on the sale is not deductible.

When property is rented to a friend, relative, or other parties for less than its fair rental value, expenses attributable to the rental are allowable only to the extent of the income received and only as itemized deductions on Schedule A. You may not deduct a loss from that rental. Therefore, we adjusted your return based on the information you furnished, and figured your tax liability accordingly.

Form 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS	Schedule number or exhibit
Name of Taxpayer [REDACTED]	Taxpayer Identification Number [REDACTED]	Year/Period Ended 2006 2007

Itemized Deductions

Tax Period	Per Return	Per Exam	Adjustment
2006	\$329,540.00	\$263,582.00	\$65,958.00
2007	\$324,566.00	\$296,148.00	\$28,418.00

Only the amount of medical expenses that exceeds a certain percentage of your adjusted gross income is deductible. Since your adjusted gross income has been changed, we have adjusted your medical expense deduction as shown in the accompanying computation.

Other Gains or Losses From Form 4797

Tax Period	Per Return	Per Exam	Adjustment
2007	(\$708,588.00)	\$0.00	\$708,588.00

A loss on the sale or exchange of your residence is not deductible.

Statutory-Alt Min Tax

Tax Period	Per Return	Per Exam	Adjustment
2007	\$101,358.00	\$0.00	(\$101,358.00)

You have an alternative minimum tax liability only if your tentative minimum tax exceeds your regular tax liability. Tentative minimum tax is computed by first calculating your alternative minimum taxable income, which equals your regular taxable income increased by any tax preference items for the taxable year, and increased or decreased by adjustment items for the taxable year. Alternative minimum taxable income is then reduced by an exemption amount:

(\$44,350 for Single/Head of Household
\$66,250 for Married Filing Joint/Surviving Spouse; and
\$33,125 for Married Filing Separately) which is subject to phase-out depending on the amount of your alternative minimum taxable income.

For taxable years after 1992, the remaining amount is subject to a 26 percent tax rate on the first \$175,000 and 28 percent tax rate on any amount in excess of \$175,000. A tentative minimum tax is then computed by reducing the amount determined in the preceding sentence by any allowable foreign tax credit. The alternative minimum tax liability is the amount by which tentative minimum tax exceeds regular tax liability.

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total 09/16/2009
10.20.00

2006 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; (less any amount on Form 8914, line 6); otherwise, enter adjusted gross income (less any amount on Form 8914, line 6)	3,941,318.00
2. Total adjustment and preferences (excluding any NOL deduction)	(744,810.00)
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	(873,152.00)
5. Alternative minimum taxable income (combine lines 1 thru 4)	2,323,356.00
6. Exemption amount	0.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	2,323,356.00
8. If capital gains are reported, see line 20 from continuation page (If FEIT worksheet for AMT is used, enter amount from line 10 of that worksheet instead)	348,503.00
All others:	
If line 7 is \$175,000 or less (\$87,500 if MFS) multiply line 7 by 26%. Otherwise, multiply line 7 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	
9. Alternative minimum tax foreign tax credit	6,172.00
10. Tentative minimum tax (line 8 less line 9)	342,331.00
11. Regular tax before credits (if Schedule J was used to figure tax, use the refigured amounts for lines 44 and 47 of Form 1040 without using Schedule J)	691,107.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	62,550.00
B. Alternative minimum taxable income	2,323,356.00
C. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	150,000.00
D. Subtract line C from line B	2,173,356.00
E. Multiply line D by 25%	543,339.00
F. Subtract line E from line A (if zero or less, enter zero)	0.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

09/16/2009
10.20.00

2006 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 7 of that worksheet instead)	2,323,356.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	3,304,175.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 or line 3 or Schedule D worksheet line 10 (refigured for AMT)	3,304,175.00
5. Smaller of line 1 or line 4	2,323,356.00
6. Subtract line 5 from line 1	0.00
7. If line 6 is \$175,000 or less (\$87,500 if MFS) multiply line 6 by 26%; otherwise, multiply line 6 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	0.00
8. Enter: \$61,300 if filing married filing joint or qualified widow(er) \$30,650 if filing single or married filing separate \$41,050 if filing head of household	61,300.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or line 14 Schedule D Tax Worksheet	634,943.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	2,323,356.00
12. Smaller of line 10 or line 11	0.00
13. Multiply line 12 by 5%	0.00
14. Subtract line 12 from line 11	2,323,356.00
15. Multiply line 14 by 15%	348,503.00
16. Subtract line 11 from line 5	0.00
17. Multiply line 16 by 25%	0.00
18. Total of lines 7, 13, 15 and 17	348,503.00
19. If line 1 is \$175,000 or less (\$87,500 if MFS) multiply line 1 by 26%; otherwise, multiply line 1 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	647,040.00
20. Smaller of line 18 or line 19. Enter here and on line 8 of Form 6251 report	348,503.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

09/16/2009
10.20.00

Total

2006 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$3,300 by the total number of exemptions claimed on Form 1040, line 6d	6,600.00
2. Adjusted gross income	4,204,900.00
3. Limitation based on filing status	225,750.00
NOTE: If line 2 is not greater than line 3, enter amount from line 1 on line 10 below	
4. Subtract line 3 from line 2	3,979,150.00
5. If line 4 is more than \$122,500 (\$61,250 if married filing separately), multiply \$ 1,100 by the total number of exemptions claimed on Form 1040, line 6d and enter this amount on line 10 below	2,200.00
6. Divide line 4 by \$2,500 (\$1,250 if married filing separately) (If result is not a whole number, increase to next whole number)	0.00
7. Multiply line 6 by 2% and enter the result as a decimal	0.00
8. Multiply line 1 by line 7	0.00
9. Divide line 8 by 1.5	0.00
10. Deduction for exemptions (subtract line 9 from line 1)	2,200.00

Accuracy-Related Penalties under IRC 6662**20 Percent Penalty – Internal Revenue Code Section 6662(a)**

It has been determined that the underpayment of tax shown on line 7 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement).

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total Underpayment	691,107.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to Section 6662A penalty issues	0.00
4. Less: Underpayment attributable to Section 6662(h) penalty issues	0.00
5. Less: Underpayment attributable to civil fraud penalty issues	0.00
6. Less: Allocable prepayment credits	0.00
7. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, 4, 5, and 6)	691,107.00
8. Applicable penalty rate	20.00%
9. Section 6662(a) accuracy-related penalty (Line 7 times line 8)	138,221.40
10. Less: Previously assessed/previously agreed Section 6662(a) accuracy-related penalty	0.00
11. Total section 6662(a) accuracy-related penalty (Line 9 less line 10)	138,221.40

40 Percent Penalty – Internal Revenue Code Section 6662(h)

It has been determined that the underpayment of tax shown on line 7 below is attributable to a gross valuation misstatement (overstatement). Therefore, an addition to tax is imposed as provided by Section 6662(h) of the Internal Revenue Code.

1. Total Underpayment	691,107.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to Section 6662A penalty issues	0.00
4. Less: Underpayment attributable to Section 6662(a) penalty issues	691,107.00
5. Less: Underpayment attributable to civil fraud penalty issues	0.00
6. Less: Allocable prepayment credits	0.00
7. Underpayment to which Section 6662(h) applies (Line 1 less the sum of lines 2, 3, 4, 5, and 6)	0.00
8. Applicable penalty rate	40.00%
9. Section 6662(h) accuracy-related penalty (Line 7 times line 8)	0.00
10. Less: Previously assessed/previously agreed Section 6662(h) accuracy-related penalty	0.00
11. Total section 6662(h) accuracy-related penalty (Line 9 less line 10)	0.00

Name Of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

09/16/2009
Total 10.20.00

2006 TAX YEAR INTEREST COMPUTATION

Interest computed to	10/16/2009
Total Tax Deficiency	\$691,107.00
Plus Penalties*	
Failure to File / Failure to Pay - IRC 6651	\$0.00
Accuracy Related Penalty - IRC 6662	\$138,221.40
Accuracy Related Penalty - IRC 6662A	\$0.00
Civil Fraud - IRC 6663	\$0.00
Manually Computed Penalty	\$0.00
Total Penalties Subject to Interest	<u>\$138,221.40</u>
Tax Deficiency and Penalties Subject to Interest	<u>\$829,328.40</u>

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2007--12/31/2007	260	8%	\$48,627.42
Compound	01/01/2008--03/31/2008	91	7%	\$15,412.53
Compound	04/01/2008--06/30/2008	91	6%	\$13,426.09
Compound	07/01/2008--09/30/2008	92	5%	\$11,468.00
Compound	10/01/2008--12/31/2008	92	6%	\$13,953.02
Compound	01/01/2009--03/31/2009	90	5%	\$11,563.41
Compound	04/01/2009--10/16/2009	199	4%	\$20,807.05

Total Interest \$135,257.52

The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full.

Name Of Taxpayer: [REDACTED]
 Identification Number: [REDACTED]

Total 09/16/2009
 10.20.00

2006 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	11,844.00	11,844.00	0.00
2. 7.50% of Adjusted Gross Income	5,532.00	315,368.00	
3. Net Medical and Dental Expense	6,313.00	0.00	6,313.00
4. Taxes	74,957.00	74,957.00	0.00
5. Home Interest Expense	0.00	0.00	0.00
6. Investment Interest	211,392.00	211,392.00	0.00
7. Other Interest Expense	0.00	0.00	0.00
8. Total Interest Expense	211,392.00	211,392.00	0.00
9. Contributions	36,878.00	36,878.00	0.00
10. Casualty and theft Losses	0.00	0.00	0.00
11. Miscellaneous deductions subject to AGI limit	0.00	0.00	0.00
12. 2.00% of Adjusted Gross Income	1,475.00	84,098.00	
13. Excess Miscellaneous deductions	0.00	0.00	0.00
14. Other Miscellaneous deductions	0.00	0.00	0.00
15. Total itemized deductions (Sum of Lines 3, 4, 8, 9, 10, 13, and 14 less any applicable limitation)	329,540.00	263,582.00	65,958.00

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A. Total of lines 3, 4, 8, 9, 10, 13, and 14	323,227.00
B. Total of lines 3, 6, 10, (plus any gambling losses included on line 14)	211,392.00
C. Line A less Line B	111,835.00
D. Multiply the amount on line C by 80%	89,468.00
E. Adjusted Gross Income from Form 1040	4,204,900.00
F. Itemized Deduction Limitation	150,500.00
G. Line E less Line F	4,054,400.00
H. Multiply the amount on Line G by 3%	121,632.00
I. Enter the smaller of Line D or Line H	89,468.00
J. Divide Line I by 3	29,822.67
K. Subtract Line J from Line I	59,645.33
L. Total Itemized Deductions (entered on line 15 above)	263,582.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

09/16/2009
10.20.00

2006 - SCHEDULE D - CAPITAL GAINS AND LOSSES

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

1	Short-term capital gain or loss	
2	Short-term capital loss carryover	(87,613.00)
3	Net Short-term Gain or Loss (Add line 1 and 2)	0.00 (87,613.00)

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

4	Long-term capital gain or loss	
5	Long-term capital gain or loss carryover	3,560,704.00
6	Net long-term Gain or Loss (Add line 4 and 5)	(321,178.00) 3,239,526.00

Part III Summary

7	Sum of lines 3 and 6 - Net Capital Gain or Loss	3,151,913.00
8	Capital loss limitation	0.00
9	Capital Gain or Loss - As Corrected	3,151,913.00
10	Capital Gain or Loss - Per Return	(3,000.00)
11	Line 9 less line 10 - Adjustment to Income	3,154,913.00

CORRECTED CARRYOVER

12	Short-term Carryover to Subsequent Year	0.00
13	Long-term Carryover to Subsequent Year	0.00

28% RATE GAIN COMPUTATION

1	Tentative 28% rate gain (total of lines 1 thru 4 from worksheet)	0.00
2	Long-term capital loss carryover	(321,178.00)
3	Net short-term capital loss	(87,613.00)
4	Allowable 28% rate gain (sum of lines 1 thru 3) (if -0- or less, enter -0-)	0.00

SECTION 1250 GAIN COMPUTATION

1	Tentative Section 1250 gain (line 13 from worksheet)	0.00
2	Tentative 28% rate gain	0.00
3	Net short-term capital loss	(87,613.00)
4	Long-term capital loss carryover	(321,178.00)
5	Sum of lines 2 thru 4 (if less than -0-, enter as positive amount) (if -0- or greater, enter -0-)	408,791.00
6	Allowable Section 1250 gain (line 1 less line 5) (if -0- or less, enter -0-)	0.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

09/16/2009
10.20.00

2006 - Qualified Dividends and Capital Gain Tax Worksheet

1.	Enter the amount from Form 1040, line 43	1.	3,939,118.00
2.	Enter the amount from Form 1040, line 9b	2.	152,262.00
3.	Are you filing Schedule D? <input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0- <input type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	3,151,913.00
4.	Add lines 2 and 3	4.	3,304,175.00
5.	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	0.00
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	3,304,175.00
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	634,943.00
8.	Enter the smaller of: • The amount on line 1, or 61,300.00 • \$30,650 if single or married filing separately, \$61,300 if married filing jointly or qualifying widow(er), \$41,050 if head of household.	8.	61,300.00
9.	Is the amount on line 7 equal to or more than the amount on line 8? <input checked="" type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 7	9.	
10.	Subtract line 9 from line 8	10.	
11.	Multiply line 10 by 5% (.05)	11.	
12.	Are the amounts on lines 6 and 10 the same? <input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16. <input checked="" type="checkbox"/> No. Enter the smaller of line 1 or line 6	12.	3,304,175.00
13.	Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	0.00
14.	Subtract line 13 from line 12	14.	3,304,175.00
15.	Multiply line 14 by 15% (.15)	15.	495,626.00
16.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	195,481.00
17.	Add lines 11, 15, and 16	17.	691,107.00
18.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	1,351,942.00
19.	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	691,107.00

Name of Taxpayer: [REDACTED] 09/16/2009
Identification Number: [REDACTED] Total 10.20.00

2006 - SOCIAL SECURITY

1. Total Social Security Benefits (including RRB)	31,339.00
2. Line 1 divided by 2	15,670.00
3. Modified adjusted gross income plus the amount on line 2 and Tax Exempt interest	4,193,932.00
4. Enter \$25,000 (\$32,000 if married filing joint, 0 if married filing separate and you lived with your spouse at any time during the year)	32,000.00
5. Subtract line 4 from line 3 (not less than zero)	4,161,932.00
6. Enter \$9,000 (\$12,000 if married filing joint, 0 if married filing separate and you lived with your spouse at any time during the year)	12,000.00
7. Subtract line 6 from line 5 (not less than zero)	4,149,932.00
8. Enter the smaller of line 5 or 6	12,000.00
9. One half of line 8	6,000.00
10. Enter the smaller of lines 2 and 9	6,000.00
11. Multiply line 7 by 85%	3,527,442.00
12. Sum of line 10 and 11	3,533,442.00
13. Multiply line 1 by 85%	26,638.00
14. Taxable Social Security Benefits (smaller of lines 12 and 13)	26,638.00

Name of Taxpayer: [REDACTED] 09/16/2009
Identification Number: [REDACTED] Total 10.20.00

2007 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	1,723,355.00
2. Total adjustment and preferences (excluding any NOL deduction)	(266,867.00)
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	1,456,488.00
6. Exemption amount	0.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	1,456,488.00
8. If capital gains are reported, see line 20 from continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead)	343,422.00
All others:	
If line 7 is \$175,000 or less (\$87,500 if MFS) multiply line 7 by 26%. Otherwise, multiply line 7 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	
9. Alternative minimum tax foreign tax credit	10,183.00
10. Tentative minimum tax (line 8 less line 9)	333,239.00
11. Regular tax before credits (if Schedule J was used to figure tax, use the refigured amounts for lines 44 and 47 of Form 1040 without using Schedule J)	467,877.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	66,250.00
B. Alternative minimum taxable income	1,456,488.00
C. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	150,000.00
D. Subtract line C from line B	1,306,488.00
E. Multiply line D by 25%	326,622.00
F. Subtract line E from line A (if zero or less, enter zero)	0.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total 09/16/2009
10.20.00

2007 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	1,456,488.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	468,419.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	468,419.00
5. Smaller of line 1 or line 4	468,419.00
6. Subtract line 5 from line 1	988,069.00
7. If line 6 is \$175,000 or less (\$87,500 if MFS) multiply line 6 by 26%; otherwise, multiply line 6 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	273,159.00
8. Enter: \$63,700 if filing married filing joint or qualified widow(er) \$31,850 if filing single or married filing separate \$42,650 if filing head of household	63,700.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or line 14 Schedule D Tax Worksheet	1,252,670.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	468,419.00
12. Smaller of line 10 or line 11	0.00
13. Multiply line 12 by 5%	0.00
14. Subtract line 12 from line 11	468,419.00
15. Multiply line 14 by 15%	70,263.00
16. Subtract line 11 from line 5	0.00
17. Multiply line 16 by 25%	0.00
18. Total of lines 7, 13, 15 and 17	343,422.00
19. If line 1 is \$175,000 or less (\$87,500 if MFS) multiply line 1 by 26%; otherwise, multiply line 1 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	404,317.00
20. Smaller of line 18 or line 19. Enter here and on line 8 of Form 6251 report	343,422.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

09/16/2009
10.20.00

Total

2007 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$3,400 by the total number of exemptions claimed on Form 1040, line 6d	6,800.00
2. Adjusted gross income	2,019,503.00
3. Limitation based on filing status	234,600.00
NOTE: If line 2 is not greater than line 3, enter amount from line 1 on line 10 below	
4. Subtract line 3 from line 2	1,784,903.00
5. If line 4 is more than \$122,500 (\$61,250 if married filing separately), multiply \$ 1,133 by the total number of exemptions claimed on Form 1040, line 6d and enter this amount on line 10 below	2,266.00
6. Divide line 4 by \$2,500 (\$1,250 if married filing separately) (If result is not a whole number, increase to next whole number)	0.00
7. Multiply line 6 by 2% and enter the result as a decimal	0.00
8. Multiply line 1 by line 7	0.00
9. Divide line 8 by 1.5	0.00
10. Deduction for exemptions (subtract line 9 from line 1)	2,266.00

Taxpayer: [REDACTED]
TIN: [REDACTED]Page of
Tax Period(s): 200712**Accuracy-Related Penalties under IRC 6662****20 Percent Penalty – Internal Revenue Code Section 6662(a)**

It has been determined that the underpayment of tax shown on line 7 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement).

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total Underpayment	340,683.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to Section 6662A penalty issues	0.00
4. Less: Underpayment attributable to Section 6662(h) penalty issues	0.00
5. Less: Underpayment attributable to civil fraud penalty issues	0.00
6. Less: Allocable prepayment credits	0.00
7. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, 4, 5, and 6)	340,683.00
8. Applicable penalty rate	20.00%
9. Section 6662(a) accuracy-related penalty (Line 7 times line 8)	68,136.60
10. Less: Previously assessed/previously agreed Section 6662(a) accuracy-related penalty	0.00
11. Total section 6662(a) accuracy-related penalty (Line 9 less line 10)	68,136.60

40 Percent Penalty – Internal Revenue Code Section 6662(h)

It has been determined that the underpayment of tax shown on line 7 below is attributable to a gross valuation misstatement (overstatement). Therefore, an addition to tax is imposed as provided by Section 6662(h) of the Internal Revenue Code.

1. Total Underpayment	340,683.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to Section 6662A penalty issues	0.00
4. Less: Underpayment attributable to Section 6662(a) penalty issues	340,683.00
5. Less: Underpayment attributable to civil fraud penalty issues	0.00
6. Less: Allocable prepayment credits	0.00
7. Underpayment to which Section 6662(h) applies (Line 1 less the sum of lines 2, 3, 4, 5, and 6)	0.00
8. Applicable penalty rate	40.00%
9. Section 6662(h) accuracy-related penalty (Line 7 times line 8)	0.00
10. Less: Previously assessed/previously agreed Section 6662(h) accuracy-related penalty	0.00
11. Total section 6662(h) accuracy-related penalty (Line 9 less line 10)	0.00

Name Of Taxpayer: [REDACTED]

09/16/2009

Identification Number: [REDACTED]

Total

10.20.00

2007 TAX YEAR INTEREST COMPUTATION

Interest computed to 10/16/2009

Total Tax Deficiency \$340,683.00

Plus Penalties*

Failure to File / Failure to Pay - IRC 6651 \$.00
Accuracy Related Penalty - IRC 6662 \$68,136.60
Accuracy Related Penalty - IRC 6662A \$.00
Civil Fraud - IRC 6663 \$.00
Manually Computed Penalty \$.00

Total Penalties Subject to Interest \$68,136.60

Tax Deficiency and Penalties Subject to Interest \$408,819.60

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2008--06/30/2008	76	6%	\$5,124.93
Compound	07/01/2008--09/30/2008	92	5%	\$5,235.05
Compound	10/01/2008--12/31/2008	92	6%	\$6,369.44
Compound	01/01/2009--03/31/2009	90	5%	\$5,278.61
Compound	04/01/2009--06/30/2009	91	4%	\$4,317.73
Compound	07/01/2009--09/30/2009	92	4%	\$4,409.17
Compound	10/01/2009--10/16/2009	16	4%	\$771.36

Total Interest \$31,506.29

The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full.

Name of Taxpayer: [REDACTED]
 Identification Number: [REDACTED]

Total 09/16/2009
 10.20.00

2007 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	10,470.00	10,470.00	0.00
2. 7.5% of adjusted gross income	44,895.00	151,463.00	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	58,815.00	58,815.00	0.00
5. Home interest expense	0.00	0.00	0.00
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	144,299.00	144,299.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	144,299.00	144,299.00	0.00
10. Contributions	130,296.00	130,296.00	0.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	0.00	0.00	0.00
13. 2% of adjusted gross income	11,972.00	40,390.00	
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	0.00	0.00
16. Total itemized deductions			
(Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)	324,566.00	296,148.00	28,418.00

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A. Total of lines 3, 4, 9, 10, 11, 14, and 15	333,410.00
B. Total of lines 3, 7, 11, (plus any gambling losses included on line 15)	144,099.00
C. Line A less line B	189,311.00
D. Multiply the amount on line C by 80%	151,449.00
E. Adjusted gross income	2,019,503.00
F. Itemized deduction limitation	156,400.00
G. Line E less line F	1,863,103.00
H. Multiply the amount on line G by 3%	55,893.00
I. Enter the smaller of line D or line H	55,893.00
J. Divide line I by 3	18,631.00
K. Subtract line J from line I	37,262.00
L. Total itemized deductions (entered on line 16 above)	296,148.00

Name of Taxpayer: [REDACTED]
Identification Number: [REDACTED]

Total

09/16/2009
10.20.00

2007 - SCHEDULE D - CAPITAL GAINS AND LOSSES

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

1	Short-term capital gain or loss	
2	Short-term capital loss carryover	(805.00)
3	Net Short-term Gain or Loss (Add line 1 and 2)	0.00
		(805.00)

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

4	Long-term capital gain or loss	
5	Long-term capital gain or loss carryover	249,977.00
6	Net long-term Gain or Loss (Add line 4 and 5)	0.00
		249,977.00

Part III Summary

7	Sum of lines 3 and 6 - Net Capital Gain or Loss	249,172.00
8	Capital loss limitation	0.00
9	Capital Gain or Loss - As Corrected	249,172.00
10	Capital Gain or Loss - Per Return	(3,000.00)
11	Line 9 less line 10 - Adjustment to Income	252,172.00

CORRECTED CARRYOVER

12	Short-term Carryover to Subsequent Year	0.00
13	Long-term Carryover to Subsequent Year	0.00

28% RATE GAIN COMPUTATION

1	Tentative 28% rate gain (total of lines 1 thru 4 from worksheet)	0.00
2	Long-term capital loss carryover	0.00
3	Net short-term capital loss	(805.00)
4	Allowable 28% rate gain (sum of lines 1 thru 3) (if -0- or less, enter -0-)	0.00

SECTION 1250 GAIN COMPUTATION

1	Tentative Section 1250 gain (line 13 from worksheet)	0.00
2	Tentative 28% rate gain	0.00
3	Net short-term capital loss	(805.00)
4	Long-term capital loss carryover	0.00
5	Sum of lines 2 thru 4 (if less than -0-, enter as positive amount) (if -0- or greater, enter -0-)	805.00
6	Allowable Section 1250 gain (line 1 less line 5) (if -0- or less, enter -0-)	0.00

Name of Taxpayer: [REDACTED]
 Identification Number: [REDACTED]

Total

09/16/2009
 10.20.00

2007 - Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the amount from Form 1040, line 43	1.	1,721,089.00
2. Enter the amount from Form 1040, line 9b	2.	219,247.00
3. Are you filing Schedule D?		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0-	} 3.	249,172.00
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	468,419.00
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	0.00
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	468,419.00
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	1,252,670.00
8. Enter the smaller of:		
• The amount on line 1, or 63,700.00	} 8.	63,700.00
• \$31,850 if single or married filing separately,		
\$63,700 if married filing jointly or qualifying widow(er), \$42,650 if head of household.		
9. Is the amount on line 7 equal to or more than the amount on line 8?		
<input checked="" type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box.	9.	
<input type="checkbox"/> No. Enter the amount from line 7		
10. Subtract line 9 from line 8	10.	
11. Multiply line 10 by 5% (.05)	11.	
12. Are the amounts on lines 6 and 10 the same?		
<input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16.	12.	468,419.00
<input checked="" type="checkbox"/> No. Enter the smaller of line 1 or line 6		
13. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	0.00
14. Subtract line 13 from line 12	14.	468,419.00
15. Multiply line 14 by 15% (.15)	15.	70,263.00
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	410,641.00
17. Add lines 11, 15, and 16	17.	480,904.00
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	574,587.00
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44	19.	480,904.00

**IRS**Department of the Treasury
Internal Revenue ServiceNotice 1214 (Rev. 1-2007)
Catalog Number 26162Z

Helpful Contacts for Your “Notice of Deficiency”

Do you have questions/concerns about this “Notice of Deficiency?” **First, contact the person whose name and telephone number appear at the top of your letter.** This person can directly access your tax information and help you get answers.

Do you want assistance by a Taxpayer Advocate? The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. You can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059. You can also contact your Local Taxpayer Advocate, whose address and phone number are listed here.

ALABAMA

Birmingham Office
Taxpayer Advocate
801 Tom Martin Dr., Room 151-PR
Birmingham, AL 35211
(205) 912-5631

ALASKA

Anchorage Office
Taxpayer Advocate
949 East 36th Ave., Stop A-405
Anchorage, AK 99508
(907) 271-6877

ARIZONA

Phoenix Office
Taxpayer Advocate
210 E. Earll Drive, Stop 1005-PHX
Phoenix, AZ 85012-2623
(602) 207-8240

ARKANSAS

Little Rock Office
Taxpayer Advocate
700 West Capitol St., Stop 1005-LIT
Little Rock, AR 72201
(501) 396-5978

CALIFORNIA

Laguna Niguel Office
Taxpayer Advocate
24000 Avila Road, Stop 2000
Laguna Niguel, CA 92677
(949) 389-4804

Los Angeles Office

Taxpayer Advocate
300 N. Los Angeles St.
Stop 6710LA
Los Angeles, CA 90012
(213) 576-3140

Oakland Office

Taxpayer Advocate
1301 Clay St., Suite 1540S
Oakland, CA 94612
(510) 637-2703

Sacramento Office

(LTA located in Oakland, CA)
4330 Watt Ave. Stop SA5043
Sacramento, CA 95821
(916) 974-5007

San Jose Office

(LTA located in Oakland)
55 S. Market St., Stop 0004
San Jose, CA 95113
(408) 817-6850

COLORADO

Denver Office
Taxpayer Advocate
600 17th St., Stop 1005 DEN
Denver, CO 80202-2490
(303) 446-1012

CONNECTICUT

Hartford Office
Taxpayer Advocate
135 High St., Stop 219
Hartford, CT 06103
(860) 756-4555

DELAWARE

Wilmington Office
Taxpayer Advocate
1352 Marrows Rd., Suite 203
Newark, DE 19711-5445
302-286-1643

DISTRICT OF COLUMBIA

Washington, DC Office
Taxpayer Advocate
500 N. Capitol St. NW, Suite 1301-A
Washington, DC 20221
202-622-4300

FLORIDA

Ft. Lauderdale Office
Taxpayer Advocate
7850 SW 6th Court, Room 265
Plantation, FL 33324
(954) 423-7677

Jacksonville Office

Taxpayer Advocate
841 Prudential Dr., Suite 100
Stop: TA:Atlanta/Intl: JAX
Jacksonville, FL 32207
(904) 665-1000

GEORGIA

Atlanta Office
Taxpayer Advocate
401 W. Peachtree St., NW
Summit Building
Room 510, Stop 202-D
Atlanta, GA 30308
(404) 338-8099

HAWAII

Honolulu Office
Taxpayer Advocate
300 Ala Moana Blvd., #50089
Stop H-495 / Room 1-214
Honolulu, HI 96850
(808) 539-2870

IDAHO

Boise Office
Taxpayer Advocate
550 West Fort St., Box 041
Boise, ID 83724
(208) 387-2827

ILLINOIS

Chicago Office
Taxpayer Advocate
230 S. Dearborn St.
Room 2860 / Stop 1005-CHI
Chicago, IL 60604
(312) 566-3800

Springfield Office

Taxpayer Advocate
3101 Constitution Dr.
Stop 1005-SPD
Springfield, IL 62704
(217) 862-6382

INDIANA

Indianapolis Office
Taxpayer Advocate
575 N. Pennsylvania St.
Room 581 / Stop TA770
Indianapolis, IN 46204
(317) 685-7840

IOWA

Des Moines Office
Taxpayer Advocate
210 Walnut St., Room 483, Stop 1005-DSM
Des Moines, IA 50309
(515) 564-6888

KANSAS

Wichita Office
Taxpayer Advocate
271 W. 3rd St., North
Stop 1005-WIC, Suite 2000
Wichita, KS 67202
(316) 352-7506

KENTUCKY

Louisville Office
Taxpayer Advocate
600 MLK Jr. Place
Room 325
Louisville, KY 40202
(502) 582-6030

LOUISIANA

New Orleans Office
Taxpayer Advocate
1555 Poydras St., Suite 220, Stop 2
New Orleans, LA 70112-3747
(504) 558-3001

MAINE

Augusta Office
Taxpayer Advocate
68 Sewall St., Room 313
Augusta, ME 04330
(207) 622-8528

MARYLAND

Baltimore Office
Taxpayer Advocate
31 Hopkins Plaza, Room 900
Baltimore, MD 21201
(410) 962-2082

MASSACHUSETTS

Boston Office
Taxpayer Advocate
JKF Bldg, 15 New Sudbury St., Room 725
Boston, MA 02203
(617) 316-2690

MICHIGAN

Detroit Office
Taxpayer Advocate
McNamara Federal Building
477 Michigan Ave., Room 1745, Stop 7
Detroit, MI 48226
(313) 628-3670

MINNESOTA

St. Paul Office
Taxpayer Advocate
Wells Fargo Place
30 E. 7th St., Suite 817
Stop 1005 STP
St. Paul, MN 55101
(651) 312-7999