



Department of Treasury  
Internal Revenue Service

[Redacted]

[Redacted]

Letter	3219-B
Tax period	[Redacted]
Letter date	[Redacted]
Employer ID number	[Redacted]
Form	[Redacted]
To contact us	Phone [Redacted] Fax [Redacted]
Last date to petition tax court	[Redacted]

## Notice of Deficiency

### Increase in tax and notice of your right to challenge

We determined there is a deficiency (increase) in your [Redacted] income tax. You have the right to challenge this determination in U.S. Tax Court. This letter explains how the increase in tax was calculated and how you can challenge in U.S. Tax Court.

Your petition to the Tax Court must be filed by [Redacted].

#### Summary

Increase in tax (deficiency)	\$ [Redacted]
Failure-to-file penalty	\$ [Redacted]
Substantial tax understatement penalty	\$ [Redacted]

#### You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is [Redacted]. The Court can't consider your case if you file the petition late, so you should consider filing your petition as early as possible. If you decide to file a petition, send that petition to the following address:

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

You can download a petition form and rules from the U.S. Tax Court's website ([www.ustaxcourt.gov](http://www.ustaxcourt.gov)) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly above.

Attach a complete copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can get a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

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**What else to do immediately**

Review this letter and compare our changes to the information on your [Month Day, Year] tax return. **NOTE:** The amounts shown above may differ from your previous letter because not all items can be challenged in Tax Court.

**If you agree with the changes we made**

- Sign the enclosed Form 4089, Notice of Deficiency Waiver, and mail it to the IRS in the envelope provided to the following address:

**Internal Revenue Service**

- You can send a payment of your tax liability with Form 4089. Otherwise, you'll receive a bill for the amount due, including any interest and applicable penalties.
- Do NOT mail the Form 4089 or any payment of your tax liability to the Tax Court.

**If you don't agree with the changes**

- If you want us to consider additional information, mail it to the IRS in the enclosed envelope to the address above.
- Do NOT mail the Form 4089 or any payment of your tax liability to the Tax Court.
- Our consideration of any additional information will not extend the Month Day, Year, deadline to file a petition with the U.S. Tax Court.

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**If we don't hear from you**

If we don't receive your Form 4089, Notice of Deficiency Waiver, and you don't file a petition with the U.S. Tax Court by [Month Day, Year], you'll receive a bill from us for the additional tax you owe plus any penalties and interest that apply.

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**Additional information**

- Visit [www.irs.gov/letter3219b](http://www.irs.gov/letter3219b).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- You can also find additional information in Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531.
- Keep this letter for your records.
- If you'd like to authorize someone, in addition to you, to contact the IRS concerning this letter, complete and send us Form 2848, Power of Attorney and Declaration of Representative, before your representative contacts us on your behalf. Download Form 2848 from [www.irs.gov](http://www.irs.gov), or call 1-800-TAX-FORM (1-800-829-3676) to request a copy.

**Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties; who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not working as it should. If you believe you are eligible for TAS assistance, you can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or for individuals who are deaf, hard of hearing, or have a speech disability, call TTY/TDD 1-800-829-4059. For more information, go to [www.irs.gov/advocate](http://www.irs.gov/advocate). In addition, find your local TAS office by searching "How to Contact your Advocate" on the enclosed Notice 1214, Helpful Contacts for Your "Notice of Deficiency".

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