Dear [Name]

We have enclosed an examination report showing proposed changes to your tax for the period(s) shown above. Please read the report, and tell us whether you agree or disagree with the changes by the date shown above. (This report may not reflect the results of later examinations of partnerships, S Corporations, trusts, etc., in which you may have an interest. Changes to those accounts could also affect your tax.)

If you agree with the proposed changes...

1. Sign and date the enclosed agreement form. If you filed a joint return, both taxpayers must sign the form.

2. Return the signed agreement form to us.

3. Enclose payment for tax, interest and any penalties due. Make your check or money order payable to the United States Treasury. You can call the person identified above to determine the total amount due as of the date you intend to make payment.

4. After we receive your signed agreement form, we will close your case.

If you pay the full amount due now, you will limit the interest and penalty charged to your account. If you agree with our findings, but can only pay part of the bill, please call the person identified above to discuss different payment options. We may ask you to complete a collection information statement to determine your payment options, such as paying in installments. You can also write to us or visit your nearest IRS office to explain your circumstances. If you don’t enclose payment for the additional tax, interest, and any penalties, we will bill you for the unpaid amounts.
If you are a "C" Corporation, Section 6621 (c) of the Internal Revenue Code provides that an interest rate 2% higher than the standard rate of interest will be charged on deficiencies of $100,000 or more.

If you don't agree with the proposed changes...

1. You may request a meeting or telephone conference with the supervisor of the person identified in the heading of this letter. If you still don’t agree after the meeting or telephone conference, you can:

2. Request a conference with our Appeals Office. If the total proposed change to your tax is:

   - $25,000 or less for each referenced tax period; send us a letter requesting consideration by Appeals. Indicate the reasons you don’t agree with and the reasons why you don’t agree. If you don’t want to write a separate letter, you can complete the Statement of Disputed Issues at the end of this letter and return it to us.

   - More than $25,000 for any referenced tax period; you must submit a formal protest.

The requirements for filing a formal protest are explained in the enclosed Publication 3498, The Examination Process. Publication 3498 also includes information on your Rights as a Taxpayer and the IRS Collection Process.

If you request a conference with our Appeals Office, an Appeals Officer will call you (if necessary) for an appointment to take a fresh look at your case. The Appeals Office is an independent office most disputes considered by the Appeals Office are resolved informally and promptly. By requesting a conference with our Appeals Office, you may avoid court costs (such as the Tax Court $60 filing fee), resolve the matter sooner, and/or prevent interest and any penalties from increasing to your account.

If you decide to bypass the Appeals Office and petition the Tax Court directly, your case will usually be sent to an Appeals Office first to try to resolve the issue. Certain procedures and rights in court (for example, the burden of proof and potential recovery of litigation costs) depend on you fully participating in the administrative consideration of your case, including consideration by the IRS Appeals Office.

If you don’t reach an agreement with our Appeals Office or if you don’t respond to this letter, we will send you another letter that will tell you how to obtain Tax Court Review of your case.

You must mail your signed agreement form, completed Statement of Disputed Issues, or a formal protest to us by the response date shown in the heading of this letter. If you decide to request a conference with the examiner's supervisor, your request should also be made by the response date indicated.

MAIL RESPONSES TO:  
Internal Revenue Service  
Attn: Todd Taylor  
8 North State Street, Room 405  
Painesville, Ohio  44077

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Letter 950 (Rev. 9-2000)  
Catalog Number 403960D
If you have any questions, please contact the person identified in the heading of this letter. We will be glad to discuss your options with you.

Sincerely yours,

Todd Taylor
Internal Revenue Agent

Enclosures:
Copy of this letter
Examination Report
Agreement Form
Publication 3498
Envelope
STATEMENT OF DISPUTED ISSUES

☐ THE PROPOSED CHANGE IS $25,000 or less for each of the REFERENCED TAX PERIOD(S).

Issue(s) I Disagree with:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

(If more space is needed, attach a separate sheet)

Reasons for Disagreement:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Signature ___________________________ Date ________________

Letter 950 (Rev. 9-2000)
Catalog Number 40590D
### Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overscertainment

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<td>15,948.25</td>
<td>3,087.32</td>
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</table>

(For instructions, see back of form)

**Consent to Assessment and Collection**

I consent to the immediate assessment and collection of any deficiencies (increase in tax and penalties) and accept any overassessment (decrease in tax and penalties) shown above, plus any interest provided by law. I understand that by signing this waiver, I will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for those years.

**YOUR SIGNATURE HERE**

**SPouse/Signatory**

**TAXPAYER'S REPRESENTATIVE HERE**

**CORPORATE NAME**

**CORPORATE OFFICER(S)**

**SIGN HERE**
General Information

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

We have 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 file the required State form.

If you later file a claim and the 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.

We will consider this waiver a valid claim for refund or credit of any overpayment due you resulting from any decrease in tax and penalties shown above, provided you sign and file it within the period established by law for making such a claim.

Who Must Sign

If you filed jointly, both you and your spouse must sign. If this waiver is for a corporation, it should be signed with the corporation name, followed by the signatures and titles of the corporate officers authorized to sign. An attorney or agent may sign this waiver provided such action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee) Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.