Department of the Treasury
Internal Revenue Service
Ogden, Utah 84201

Letter 3219
Letter Date: 10/18/2023
Taxpayer Identification Number:
[redacted]
Person to Contact:
Gardy Larochelle 1000099999
Contact Telephone Number:
(866) 883-0235
(A Toll Free Number)
Hours to Call: M-F 7AM - 3PM MST

70 2103 5000 0949 0202

MICHAEL A & DAWN M FRENCH
C/O DAWN M FRENCH
14 WEST LENNOR DRIVE BOX 139
EMORY, TX 75440

Last Day to File a Petition with
the U.S. Tax Court: 01/16/2024
(If Outside of U.S.: 03/16/2024)

CERTIFIED MAIL

Tax Year Ended	Dec 31, 2020
Deficiency:	
Increase in tax	$10,650.00
Penalties	
IRC 6662(a)	$4,813.80

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown 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 until the Last Date to Petition Tax Court (90 days from the date of this letter or 150 days if the 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 amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the United States Tax Court, 400 Second Street NW, Washington, D.C. 20217. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 or 150 days as the case may be) is fixed by law and the Court cannot consider your case if your petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is $50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, 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 of the United States)

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time for us to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-800-829-1040 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling 801-620-7168, or writing to, PO BOX 9941, STOP 1005, OGDEN UT 84409.

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 United States 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.

Thank you for your cooperation.

Sincerely yours,

Commissioner

By

Gardy Larochelle
Director,
Return Integrity Verification Operations

Enclosures:
Copy of this letter
Waiver
Envelope

FORM 5564	Department of the Treasury - Internal Revenue Service NOTICE OF DEFICIENCY - WAIVER	Symbols FRP MS 4450

MICHAEL A & DAWN M FRENCH
C/O MICHAEL A FRENCH
14 WEST LENNOR DRIVE BOX 139
EMORY, TX 75440

[redacted]

Kind of Tax	[ ] Copy to Authorized Representative
INCOME	

DEFICIENCY
Increase in Tax and Penalties

Tax Year Ended	Dec 31, 2020
Deficiency:	
Increase in tax	$10,650.00
Penalties	
IRC 6662(a)	$4,813.80

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
Signature		Date
By Signature	Title	Date

(For instructions, see next page)

If you agree, please sign and return this form; keep a copy for your records.

Instructions for Form 5564

Note:

If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest change and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

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; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

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.

Who must Sign:

If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that 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.

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.