Department of Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012

Notice	CP2000
Tax Year	2011
Notice date	September 3, 2013
Social Security number	[redacted]
AUR control number	500637223
To contact us	Phone [redacted] Fax [redacted]

011447.364035.0078.002 2 AT 0.384 1404

37860972620111

DANIEL M & LESLEY GROFF
[redacted]

011447

Proposed changes to your 2011 Form 1040

Amount due: $1,267

The income and payment information we have on file from sources such as employers or financial institutions doesn't match the information you reported on your tax return. If our information is correct, you will owe $1,267 (including interest), which you need to pay by October 3, 2013.

Summary of proposed changes

Tax you owe	$1,232
Payments	$0
Interest	$35
Amount due by October 3, 2013	**$1,267**

What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 5, and mail it to us along with your payment of $1,267 so we receive it by October 3, 2013.
- 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. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call [redacted] to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov. and search for keyword: "tax payment options" for more information about:
  - Installment and payment agreements
  - Payroll deductions
  - Credit card payments

If you don't agree with the changes

Complete the Response form on Page 5, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by October 3, 2013.

If we don't hear from you

If we don't receive your response by October 3, 2013, we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

Continued on back...

Changes to your 2011 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Health savings account distribution	$0	$2,180	$2,180
Retirement income taxable	$0	$38	$38
Interest	$6,596	$6,640	$44
Income net difference			**$2,262**
Change to taxable income			**$2,262**

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	$1,063,225	$1,065,487	$2,262
Tax, line 44	$339,091	$339,883	$792
Self-Employment tax, line 56	$30,177	$30,177	$0
Tax on qualified plans, including IRAs, and other tax-favored accounts, line 58	$0	$440	$440
Total tax, line 61	$369,268	$370,500	$1,232
Tax you owe			**$1,232**

Explanation of changes to your 2011 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Health Savings Account Distribution

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
HEALTHEQUITY CORPORATE	15 WEST SCENIC POINTE DRIVE SUITE 4 DRAPER UT 84020	431773-000 SSN [redacted] Form 1099-SA	-	$20	-
PRINCIPAL LIFE INSURANCE CO	711 HIGH STREET DES MOINES IA 503920001	5067263T1 SSN [redacted] Form 1099-SA	-	$2,160	-
Health Savings Account Distribution Total			**$0**	**$2,180**	**$2,180**

Interest

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
E TRADE CLEARING LLC	PO BOX 484 JERSEY CITY NJ 073030484	23770829004 SSN [redacted] Form 1099-INT	**$0**	**$44**	**$44**

Retirement Income Taxable

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
BANK OF AMERICA [redacted]	P O BOX 1551 PENNINGTON NJ 08534	700800-1 SSN [redacted] Form 1099-R Distrib CD 1	**$0**	**$38**	**$38**

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20% Tax on Health Savings Account distributions

Premature distributions from a Health Savings Account are subject to an additional 20% tax. A distribution is considered premature if it was paid before you reached age 65. The 20% tax is based on the taxable portion of the distribution. Exceptions may apply as indicated in Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans. If the distribution(s) shown on this notice are exempt from the additional tax, please send us a signed explanation.

10% Tax on premature distributions from a qualified retirement plan

Premature distributions from a qualified retirement plan are subject to an additional 10% tax. A distribution is considered premature if it was paid before you reached age 59 1/2. Exceptions may apply as indicated in Publication 17, Your Federal Income Tax (For Individuals), or Publication 590, Individual Retirement Arrangements. If the distribution(s) shown on this notice are exempt from the additional tax, please send us a signed explanation.

Refigured tax based on Schedule D computation

We refigured your tax using the Schedule D tax computation.

Health savings account distribution

The Health Savings Account distribution reported on your return does not agree with the information provided to us on Form(s) 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

Continued on back...

Retirement distributions
We need more information for the distribution shown on this notice. We need to know if the income is a pension or an annuity, an IRA or lump sum rollover, or an employee savings plan.

If the income is from a pension/annuity or an Employee Savings Plan and you are recovering your contributions using the General Rule or the Simplified General Rule, please send us a signed statement with the date of your first pension payment, the amount you receive monthly, and the total amount you contributed.

If the income is an IRA or lump sum and was rolled over, please send us Form 5498, IRA Contribution Information or similar documentation.

If the income is an employee savings plan, please send us a copy of the document showing the total distribution amount you received for 2011 and the nontaxable amount of the distribution.

Next steps

- You don't need to file an amended tax return for 2011. We will make the correction when we receive your response. However, if you choose to file an amended tax return (Form 1040X), write "CP2000" on the top of your amended federal tax return (Form 1040X) and attach it behind your completed Response form. Go to www.irs.gov to download Form 1040X or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return (Form 1040X) for any other tax years in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

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)

Description	Amount
Total Interest	**$35**

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full. For a detailed calculation of your interest, call [redacted]

Period	Interest rate
Beginning October 1, 2011	3%

Additional information

- Call TeleTax at [redacted] and select topic 652.
- Visit www.irs.gov/cp2000. You can also find the following online: Amended U.S. Individual Tax Return (Form 1040X).
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM [redacted].
- Review the enclosed Publication 3498-A, The Examination Process.
- Keep this notice for your records.

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

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INTERNAL REVENUE SERVICE
PO BOX 9012
HOLTSVILLE NY 11742-9012

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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by October 3, 2013. Use the attached address sheet and be sure the correct address shows through the window.

To request more time to respond, call us at 1-[redacted] Remember: Additional interest will be charged during this period if the information in this notice is correct.

Provide your contact information

If your address has changed, please make the changes below.

DANIEL M & LESLEY GROFF
[redacted]

Primary phone ____ Best time to call ☐ a.m. ☐ p.m. Secondary phone ____ Best time to call ☐ a.m. ☐ p.m.

1. Indicate your agreement or disagreement

☐ **I agree with all changes**

I consent to the assessment of my 2011 income tax, and understand that:

- I owe $1,267 in additional tax, payment adjustments, and interest.
- The IRS is required by law to charge interest on taxes that weren't paid in full by April 17, 2012.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can challenge these changes in the U.S. Tax Court only if the IRS determines after the date I sign this form that I owe additional taxes for 2011.
- I can file for a refund at a later date.

Please sign and return this form with your payment.

Signature ____ Date ____

Spouse's Signature ____ Date ____

Continued on back...

Indicate your agreement or disagreement--**Continued**

☐ **I don't agree with some or all of the changes**

Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax documentation to [redacted]

2. Indicate your payment option

I am enclosing (check all that apply):

☐ Full payment of $1,267
☐ Partial payment of $ ....
☐ No payment
☐ A completed Installment Agreement Request (Form 9465)

- Write your Social Security number [redacted] the tax year (2011), and the notice number (CP2000) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

3. Authorization optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

Address

City | State | Country | Zip code

Primary phone | Best time to call ☐ a.m. ☐ p.m. | Secondary phone | Best time to call ☐ a.m. ☐ p.m.

I authorize the person listed above to discuss and provide information to the IRS about this notice.

Signature | Date

Spouse's Signature | Date

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DANIEL M & LESLEY GROFF
[redacted]

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Notice date	September 3, 2013
Social Security number	[redacted]

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [redacted], the tax year (2011), and the notice number (CP2000) on your payment and any correspondence.

Payment

Amount due by 2013-10-03

$1,267

Internal Revenue Service
PO BOX 145577
CINCINNATI OH 45250-5577

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