

**From:** "jeffrey E." <jeevacation@gmail.com>

**To:** [REDACTED] <[REDACTED]>, Jon Tomlinson <[REDACTED]>

**Subject:**

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line 86 does not include all of the federal changes, so that 2) line 87 + line 88 does not equal line 89, but 3) the line 89 number is forced to be the correct "corrected federal taxable income" amount.

Also, line 91 c asks for any federal penalties assessed, and the feds did assess the accuracy related penalty, but the line is left blank.

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please note

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