

December 12, 2013

Internal Revenue Service
PO Box 9019
Holtsville, New York 11742-9019

RE: Leon D. Black & Debra R. Black
[REDACTED] --- Form 1040 - Year 2012

Dear Sir/Madam:

The referenced taxpayers referred your notice dated December 2, 2013 (CP23) (copy enclosed) to me for reply. Enclosed are powers of attorney (form 2848) from both spouses authorizing me to respond. Page 3 of your CP23 notice does not include the overpayment from year 2011 that should have been credited to taxpayer's 2012 estimated tax. Taxpayers had requested their 2011 overpayment be applied to year 2012.

The amount of the year 2011 overpayment that should be credited to taxpayer's account for 2012 is \$10,156,318. I had confirmed this amount with IRS representative - Practitioner's Priority Service on 02/21/13.

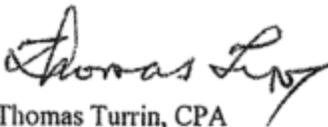
Attached are the following documents:

- Schedule computing correct overpayment for year 2011 (as discussed with IRS on 02/21/13 (Practitioner Priority Line).
- Year 2011 CP 24 letter with incorrect overpayment which did not include credit from 2010
- Year 2010 IRS transcript for year 2010 indicating overpayment credited to 2011

We respectfully request that taxpayers' year 2011 overpaid tax (as per above) be credited to taxpayers' year 2012 estimated tax.

Very truly yours,

RAICH ENDE MALTER & CO., LLP



Thomas Turrin, CPA

CC: Mr. Leon D. Black
Enc.

