

EXHIBIT A



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed

CERTIFIED MAIL

Taxpayer ID number:

Form:
1120

Person to contact:

Contact telephone number:

Contact fax number:

Employee ID number:

Last day to file petition with US tax court:

Tax Year Ended:

Deficiency:

Increase in tax

Penalties or Additions to Tax

IRC 6651(a)(1)

IRC 6662(a)

Tax Year Ended:

Deficiency:

Increase in tax

Penalties or Additions to Tax:

IRC6651 (a) (1)

IRC6662(a)

\$185,398.00

40,535.00

37,079.60

\$99,015.00

25,025.00

19,803.00

\$125,354.00

30,157.00

25,070.80

\$159,476.00

39,287.75

31,895.20

Dear

Why we are sending you this letter

We determined that you owe additional tax or other amounts, or both, for the tax year or years identified above. This letter is your Notice Of Deficiency, as required by law. The enclosed Form 4549-A, *Income Tax Discrepancy Adjustments* or Form 5278, *Statement - Income Tax Changes*, shows how we figured the deficiency.

If you wish to challenge this determination

If you want to challenge this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court to reconsider the deficiency.

Information you will need

If you have recently sought bankruptcy relief by filing a petition in bankruptcy court, see enclosed Notice 1421, *How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency*.