

Corrected Report

Form **4549**
(Rev. May 2008)

Department of the Treasury-Internal Revenue Service
Income Tax Examination Changes

Page 1 of 2

Name and Address of Taxpayer

Taxpayer Identification Number

Return Form No.
1040

F
examination
changes were
discussed.
Robert M. Frumkin

1. Adjustments to Income	Period End 12/31/2009	Period End	Period End
a. Other Income	24,742.00		
b. Saving Bond-Other Income	975.00		
c. Sch E - Inc/Loss-Estates/Trusts-Passive/Non-Passiv	13,365.00		
d. Itemized Deductions	26,761.00		
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	65,843.00		
3. Taxable Income Per Return or as Previously Adjusted	7,401.00		
4. Corrected Taxable Income	73,244.00		
Tax Method	TAX TABLE		
Filing Status	Joint		
5. Tax	10,688.60		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	10,688.60		
8. Less Credits			
a. Child Tax Credit			
b.	1,650.00		
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	9,038.60		
10. Plus Other Taxes			
a.			
b.			
c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	9,038.60		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to:			
a.			
b.			
c. Addnl Child Tax Credit	(2,000.00)		
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	11,038.60		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	11,038.60		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

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Name of Taxpayer Aaron & Janet Hanson	Taxpayer Identification Number 572-19-6387	Return Form No.: 1040	
17. Penalties/ Code Sections	Period End 12/31/2009	Period End	Period End
a. Accuracy IRC 6662	2,207.72		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	2,207.72		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the underpayment rate in accordance with IRC §6621(c)			
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	11,038.60		
b. Penalties (Line 18) - computed to 03/04/2011	2,207.72		
c. Interest (IRC § 6601) - computed to 04/03/2011	488.54		
d. TMT Interest - computed to 04/03/2011 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	13,734.86		

Other Information:

This Report Supersedes the Report Issued 2/28/2011

Examiner's Signature: <i>Emeralda Alvarez</i>	Employee ID: 1001724388	Office: SBSE California 7 - El Seg	Date: 03/04/2011
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Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign.

Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date: