



P.O. BOX 149338  
Austin, TX 78714-9338



7178 2665 9395 6025 7415

021162.359365.0248.007 3 MB 0.757 2340



TONY R POLLING  
4501 CORONADO PKWY  
CAPE CORAL, FL 33904-7331016

021162

Please attach the top portion of this cover letter to your tax return and send it to us. Your return will be processed faster. You can use the envelope we've enclosed.

Filing a petition in tax court is not necessary if you file the return with the IRS within the time stated in this letter package.

For Joint Returns -- Before you mail your return, please make sure you and your spouse have both signed the return.

Thank you for your help.

FOR INTERNAL ROUTING USE ONLY  
Note to IRS Receipt and Control:  
Do Not Process the Attached Return

Forward it to:  
ASFR P.O. BOX 149338

Fold Here

BODCD-WI  
SELCD-13

Notice Number: Ltr 3219SC/CG  
Notice Date : 2007-02-20  
Tax Period : 200412



\*2649729091\*

INTERNAL REVENUE SERVICE  
P.O. BOX 149338  
Austin, TX 78714-9338

TONY R POLLING  
4501 CORONADO PKWY  
CAPE CORAL, FL 33904-7331016



264972909 00 POLL 30 0 200412 090 000000000000

## Notice 609 (Revised July 2002)

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### Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number or individual taxpayer identification number on what you file. You must also fill in all parts of the tax form that apply to you. This is so we know who you are and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

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**Notice 609**  
(Rev. July 2002) U.S. Government printing Office: 2002 - 767-608

Cat. No. 45963A



Department of the Treasury  
Internal Revenue Service

P.O. BOX 149338  
Austin, TX 78714-9338

Letter Number: 3219(SC/CG)  
Letter Date: February 20, 2007

Taxpayer Identification Number:

264-97-2909

Tax Form: 1040

Tax Year Ended and Deficiency

DEC. 31, 2004 \*\*\*\*\*8,207.00

Contact Person:

Service Representative

Contact Telephone Number:

866-681-4271

(A toll free number)

Hours to Call:

Between 8:00 AM and 8:00 PM

Last Date to Petition Tax Court:

May 21, 2007

Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$1,846.57
SEC. 6651(a)(2)IRC	\$779.66*
SEC. 6654(a) IRC	\$235.17

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

TONY R POLLING  
4501 CORONADO PKWY  
CAPE CORAL, FL 33904-7331016

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (512) 460-8300 or writing to:

AUSTIN SERVICE CENTER  
TAXPAYER ADVOCATE  
P.O. Box 934, Stop 1005-AUSC  
Austin, TX 78767

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,


Commissioner  
By



R. Auby  
Field Director, Compliance Services  
AUSTIN

Enclosures:  
Copy of this letter  
Waiver  
Envelope

Publication 1, 5, 594  
Notice 609

 **IRS** Department of the Treasury  
Internal Revenue Service  
P.O. BOX 149338  
Austin, TX 78714-9338

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4501 CORONADO PKWY  
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Thank you for your cooperation.

Sincerely yours,

Commissioner  
By



R. Auby  
Field Director, Compliance Services  
AUSTIN

Enclosures:  
Copy of this letter  
Waiver  
Envelope

Publication 1, 5, 594  
Notice 609

Name and Address of Taxpayer(s)  
**TONY R POLLING**  
**4501 CORONADO PKWY**  
**CAPE CORAL, FL 33904-7331016**

02/20/2007  
 264-97-2909

Kind of Tax  
**INDIVIDUAL INCOME**

Copy to Authorized Representative

Tax Year Ended

**DEFICIENCY**

December 31, 2004

Increase in Tax      \$8,207.00      Penalties

Failure-to-File Penalty	IRC 6651(a)(1)	\$1,846.57
Failure-to-Pay Penalty	IRC 6651(a)(2)	\$779.66
Estimated Tax Penalty	IRC 6654(a)	\$235.17

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I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

<b>Signature</b>		Date
		Date
	By	Title

**Note:** If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

**Who Must Sign:** If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

**If you agree, please sign and return this form; keep one copy for your records.**

TONY R POLLING  
4501 CORONADO PKWY  
CAPE CORAL, FL 33904-7331016

COLLECTION : NON-FILER  
Date of Report: 10-30-2006  
Soc Sec Number: 264-97-2909  
Form 1040 : TAX YEAR 2004  
Filing Status : SINGLE  
Reply to : 0669700000

TAX CALCULATION SUMMARY

TOTAL INCOME REPORTED BY PAYERS (see Income Sources): (+)38,450.00  
IRA income subject to penalty 38,450.00

ADJUSTMENT TO INCOME: (-)0.00

ALLOWABLE DEDUCTIONS/EXEMPTIONS: (-)7,950.00  
Personal exemption allowance (1 exemption) 3,100.00  
Standard Deduction 4,850.00

TAX COMPUTATIONS:  
Taxable Income (total income minus deductions) 30,500.00  
Income tax calculated using (1) exemption 4,362.00  
IRA early withdrawal penalty 3,845.00

TOTAL TAX BEFORE CREDITS: (+)8,207.00

TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.): (-)0.00

NET TAX (TOTAL TAX minus PRE-PAID CREDITS): 8,207.00

TOTAL INTEREST (calculated through 11-29-2006, see page 2): (+)1,208.30

TOTAL PENALTIES (see page 2): (+)2,861.40  
Failure-to-File Penalty 1,846.57  
Failure-to-Pay Penalty 779.66  
Estimated Tax Penalty 235.17

\*\*\*\*\*  
TOTAL AMOUNT DUE through 11-29-2006 (PAY THIS AMOUNT) ----- 12,276.70  
\*\*\*\*\*

Soc Sec Number: 264-97-2909 Tax Year 2004 Date of Report: 10/30/2006  
EXPLANATION OF PENALTIES AND INTEREST

INTEREST: I.R.C. 6601		1,208.30
Interest due based on statutory interest rates	986.37	
Interest on Failure-to-File Penalty	221.93	
Additional Interest will accrue at the current rate of interest (compounded daily). Interest is charged from the original due date of the return to the earlier of the date of payment, a date 30 days after an agreement to the additional tax is signed, or the assessment date. The interest shown has been computed 30 days from the date of this report, which will allow you to pay the total balance due without an additional charge for accrued interest.		
PENALTIES:		2,861.40
Failure-to-File Penalty, I.R.C. 6651(a)(1)	1,846.57	
Since you did not file your return within the time prescribed by law, a Failure-to-File Penalty of 5 percent of the tax due is added for each month that the return is late (not to exceed 22.5%), or the lesser of \$100 or the tax due.		
* Failure-to-Pay Penalty, I.R.C. 6651(a)(2)	779.66	
If you did not pay the balance of the tax owed within the time prescribed by law, a penalty of 0.5% of the tax due is added for each month the tax remains unpaid (not to exceed a total of 25% of the unpaid amount.)		

SUMMARY OF INCOME SOURCES

SSN: 264-97-2909

TAX YEAR: 2004

10/30/2006

TAXABLE INCOME REPORTED TO THE IRS BY YOUR PAYERS:

05-Paid by 52-1309931  
T ROWE PRICE TRUST CO  
Paid to TONY R POLING

\$ 20,900 GROSS DISTRIBUTION  
\$ 20,900 TAXABLE AMOUNT

021162

06-Paid by 52-1309931  
T ROWE PRICE TRUST CO  
Paid to TONY R POLING

\$ 750 GROSS DISTRIBUTION  
\$ 750 TAXABLE AMOUNT

07-Paid by 52-1309931  
T ROWE PRICE TRUST CO  
Paid to TONY R POLING

\$ 16,800 GROSS DISTRIBUTION  
\$ 16,800 TAXABLE AMOUNT