



Department of Treasury
Internal Revenue Service
KANSAS CITY, MO 64999

Letter Number: 3219(SC/CG)
Letter Date: JULY 16, 2002

Taxpayer Identification Number:

7103 9819 9175 2540 9240

Tax Form: 1040

Tax Year Ended and Deficiency
DECEMBER 31, 2000 \$2,091.00

Contact Person:
CORRESPONDENCE EXAM TECHNICIAN

Contact Telephone Number:
(800) 477-2515
(TOLL FREE NUMBER)
Hours to Call:
7:00AM-7:00PM M-F

Last Date to Petition Tax Court:
OCTOBER 15, 2002

Penalties/Additions to Tax

CHULA VISTA, CA

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).

[REDACTED]
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.

[REDACTED]
When you send information we requested or if you write to **[REDACTED]**, 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 (816) 926-2493 or writing to:


**KANSAS CITY SERVICE CENTER
TAXPAYER ADVOCATE
P.O. BOX 24551, STOP 1005-KSC
KANSAS CITY, MO 64131**

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



**MONTE L. SIMONSON
Field Director, Compliance Svcs.
KANSAS CITY Service Center**

Enclosures:
Copy of this letter
Waiver
Envelope

Name and Address of Taxpayer: CHULA VISTA
 SS or EI Number: [Blank]
 Return Form No: 1040A

Person with whom examination changes were discussed: [Blank]
 Name and Title: [Blank]

1. Adjustments to Income	Period End 12/31/2000	Period End	Period End
a. Standard Deduction	2,050.00		
b. Exemptions	8,400.00		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	10,450.00		
3. Taxable Income Per Return or as Previously Adjusted	15,960.00		
4. Corrected Taxable Income	26,410.00		
Tax Method	TAX TABLE		
Filing Status	Single		
5. Tax	3,987.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	3,987.00		
8. Less a.			
Credits b.			
c.			
d.			
9. Balance (Line 7 less total of lines 8a through 8d)	3,987.00		
10. Plus a.			
Other b.			
Taxes c.			
d.			
11. Total Corrected Tax Liability (line 9 plus line 10a - 10d)	3,987.00		
12. Total Tax Shown on Return or as Previously Adjusted	1,896.00		
13. Adjustments to: a. Special Fuels Credit			
b.			
c.			
14. Deficiency-Increase in Tax or (Overassessment Decrease in Tax) (Line 11 less 12 adjusted by 13)	2,091.00		
15. Adjustments to Prepayment Credits			
16. Balance Due or (Overpayment) (Line 14 adjusted by Line 15) (Excluding interest and penalties)	2,091.00		

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 file the State form.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income and do not pay the required tax. The IRS may order backup withholding at 31 percent after four notices have been issued to you over a 120-day period and the tax has been assessed and remains unpaid.

Income Tax Examination Changes

Name and Address of Taxpayer		SS or EI Number	Return Form No: 1040A
17. Penalties		Period End 12/31/2000	Period End
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties			
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on underpayment will accrue until paid or assessed			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on underpayment will accrue until paid or assessed			
Underpayment attributable Tax Motivated Transactions TMT interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c)		0.00	
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or Overpayment Taxes - Line 16, Page 1		2,091.00	
b. Penalties (Line 18, Page 2)-computed to 06/12/2002			
c. Interest (IRC§ 6601)-computed to 07/12/2002		182.47	
d. TMT Interest - computed 7/12/200 on TMT underpayment		0.00	
e. Amount due or refund (sum of lines a, b, c and d)		2,273.47	

Other Information:

Although this report is subject to review, you may consider it as your notice that your case is closed if you are not notified of an exception to these findings within 45 days after a signed copy of this report or a signed waiver, Form 870 is received by the Area Director, Area Manager or Director of Field Operations.

Examiner's Signature:	Employee ID:	Office:	Date:
		Kansas City Service Center	06/12/2002

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 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

mailed to
IRS 7/29/03

**4686 Mercury Street
San Diego, Ca 92111
Phone 858-614-1831; Fax 858-614-1832**

**Internal Revenue Service
KANSAS SERVICE CENTER
KANSAS CITY, MO 64999**

Attention: Disclosure Officer

**Re: Request for Information Under the Freedom of Information Act
FOIA Request for Audit Workpapers.**

Dear Sir or Madam:

Under the provisions of the Freedom of Information Act, 5 U.S.C. Section 552, I hereby request access to the following records relating to Forms 1040 filed by (TIN:) for taxable years ending December 31, 2000.

1. The Examination Division Administrative File for any audit.

The requested file includes any work-papers, IMS record transcripts, notes, documents, memoranda, transmittal letters, documents describing or recording interviews, telephone call slips, or other material prepared or accumulated relative to this examination, including the examination agents working papers.

2. Any files relative to this audit that may have been retained by specialist agents, either as specialty case files, desk files or as group files, which are not otherwise included in the Administrative File. This request encompasses files retained by international examiners, economists, engineers, commodities specialists, computer audit specialists and other specialists that may have been assigned to the case. The requested desk or group files include any work papers, notes, documents, memoranda, transmittal letters, documents describing or recording interviews, telephone call slips or other materials prepared or accumulated relative to this examination.

3. Any files relative to this audit that may have been prepared by independent consultants (including economists, engineers and other independent specialists), which are not otherwise included in the Administrative File. The requested files include any work-papers, notes, documents, memoranda, transmittal letters,

documents describing or recording interviews, telephone call slips or other materials prepared or accumulated relative to this examination.

4. Any files relative to the audit that includes information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in the Administrative File, for the audit and examination conducted for tax year(s) 2000.

5. Copies of the following IRS transcripts for the periods related to this FOIA:

All AIMS Records
All TXMOD Records
All IMF Literal Transcripts

In addition to the above records, please provide a list of all information relative to this audit that is maintained electronically. This list should identify the information by subject matter and format (i.e., tape, disk, etc.).

I would like the opportunity to inspect these records before any copies are made. The Internal Revenue Service is authorized to charge me for searching for the records, for reviewing the records, and for making deletions from them. The Internal Revenue Service may incur up to \$100.00 in charges without further authorization from me. If the total charges are estimated to exceed that amount, please provide me with an estimate of the charges and seek further authorization from me.

If it is determined that any requested record or portion thereof will not be disclosed, please provide me with the nonexempt records and with the nonexempt portions of the remaining records. If any requested record or portion thereof is not disclosed, please also provide me with an index and a detailed description of each record or portion thereof not disclosed and a statement describing the statutory basis for not disclosing each record or portion thereof.

My name, address and telephone number are stated above.

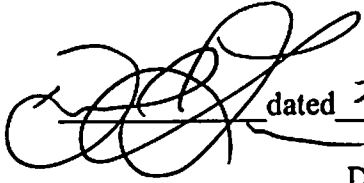
Pursuant to Regs. Section 601.702(f)(3), I have attached an attestation by me, under penalties of perjury, regarding my requestor status.

If you have any questions concerning this request, please contact me by telephone at the number set forth above.

Attachments Copy of Audit Report
Attachments of FOIA Law

Attestation:

Under penalties of perjury, I hereby attest, that I am legally allowed to request the documents I have asked for granted to me by the authority of the Power of Attorney.

 dated 7/29/03
Daniel J Love



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: AUG 26 2003

Daniel J. Love

4686 Mercury Street
San Diego, CA 92111

RE:

Social Security Number
Tax Year 2000

Dear Mr. Love:

This letter is in response to your Freedom of Information Act (FOIA) request dated 07-29-2003, and received in the Kansas City Disclosure Office on 08-06-2003.

We are enclosing a total of 47 pages which include copies of the following documents that you requested for tax year 2000:

AIMS Records
TXMOD Records
Individual Master File Literal Transcript
Complete Administrative Files

No electronic records (tapes, disks) were found or maintained for this tax account.

The Discriminant Function (DIF) score has been deleted from the records you requested under Freedom of Information Act exemption (b)(3), in conjunction with Internal Revenue Code section 6103, because release of this score would seriously impair assessment, collection, and enforcement under the Internal Revenue laws by enabling individuals with access to this score to avoid detection and prosecution. The release of this score would disclose law enforcement techniques, procedures, and guidelines protected by Freedom of Information Act exemption (b)(7)(E).

Since there are fewer than 100 pages in the Administrative file that you requested, there is no charge for these records.

For your convenience, we are enclosing a Transaction Code Guide, Document 11734. We are also enclosing Notice 393, which explains your appeal rights.

If you have any questions regarding this matter, please contact Teresa Henley, Badge Number 09-22321, at 913-344-7615, or write to: Internal Revenue Service, Disclosure Office, Stop 7000 R-1, P.O. Box 24551, Kansas City, MO 64131. Please refer to File #09-2003-02587-1.

This completes our response to your request.

Sincerely yours,

A handwritten signature in cursive script that reads "Bill Morris".

Bill Morris
Disclosure Officer

Enclosures



Department of the Treasury
Internal Revenue Service
FRESNO, CA 93888-0010

Date of this notice: DEC. 15, 2003
Taxpayer Identifying Number
Form: 1040A Tax Period: DEC. 31, 2000

For assistance you may
call us at:
1-800-829-0922

^DANIEL LOVE
9590 CHESAPEAKE DR STE 111
SAN DIEGO CA 92123

WE CHANGED YOUR ACCOUNT

09247-738-20491-2

AS YOU REQUESTED, WE CHANGED YOUR ACCOUNT FOR 2000 TO CORRECT YOUR TOTAL EXEMPTION AMOUNT AND RECONSIDERATION ALLOWED IN FULL.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

STATEMENT OF ACCOUNT

ACCOUNT BALANCE BEFORE THIS CHANGE	\$279.73 DUE
DECREASE IN TAX BECAUSE OF THIS CHANGE	2,091.00CR
DECREASE IN INTEREST PREVIOUSLY CHARGED *	243.73CR
AMOUNT TO BE REFUNDED TO YOU IF YOU OWE NO OTHER TAXES OR OTHER DEBTS WE ARE REQUIRED TO COLLECT	\$2,055.00

YOU MAY HAVE ALREADY RECEIVED THIS CHECK. IF NOT, PLEASE ALLOW 2 WEEKS FOR IT TO BE MAILED TO YOU, UNLESS THERE ARE OTHER MATTERS PENDING WHICH COULD POSTPONE YOUR REFUND.

OUR ACTION IS THE RESULT OF YOUR INQUIRY OF AUG. 26, 2003.

* IF THIS INTEREST WAS PREVIOUSLY TAKEN AS A DEDUCTION, IT MUST NOW BE REPORTED AS INCOME ON YOUR NEXT INCOME TAX RETURN.

HELPFUL HINT: FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR CALL VOLUMES ARE HIGHEST.