

Name and Address of Taxpayer:

Taxpayer Identification Number

Return Form No.:
1040

LA MESA

Person with whom
examination
changes were
discussed:

Name and Title:

	Period End 12/31/2006	Period End	Period End
1. Adjustments to Income			
a. SCH C: UTILITIES EXPENSE	2,996.00		
b. SCH C: MEALS/ENTERTAINMENT EXPENSE	4,945.00		
c. SCH C: SUPPLIES EXPENSE	5,762.00		
d. SCH C: OFFICE EXPENSE	5,863.00		
e. SCH C: LEGAL/PROFESSIONAL EXPENSE	6,574.00		
f. SCH C: MORTGAGE INTEREST EXPENSE	6,466.00		
g. SCH C: CAR/TRUCK EXPENSE	16,282.00		
h. SE AGE Adjustment	(3,166.00)		
i. Itemized Deductions	2,003.00		
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	51,185.00		
3. Taxable Income Per Return or as Previously Adjusted	2,105.00		
4. Corrected Taxable Income	53,290.00		
Tax Method	TAX TABLE		
Filing Status	Joint		
5. Tax	7,236.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	7,236.00		
8. Less Credits			
a. Child Tax Credit	2,000.00		
b.			
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	6,236.00		
10. Plus Other Taxes	6,335.00		
a. Self Employment Tax			
b.			
c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	12,571.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to:			
a.			
b.			
c. Addnl Child Tax Credit	(789.00)		
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a plus 13b)	13,360.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	13,360.00		

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 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.

Name of Taxpayer _____ Taxpayer Identification Number _____ Return Form No.: **1040**

	Period End 05/31/2009	Period End	Period End
17. Penalties/ Code Sections			
a. Accuracy-IRC 6662	2,672.00		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	2,672.00		
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)	0.00		
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	13,360.00		
b. Penalties (Line 18) - computed to 05/12/2009	2,672.00		
c. Interest (IRC § 6601) - computed to 06/11/2009	2,393.29		
d. TMT interest - computed to 06/11/2009 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	16,425.29		

Other Information:
IRC Section 6304(g) does not apply.

Examiner's Signature: _____ Employee ID: _____ Office: **San Diego, CA** Date: **05/12/2009**

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: _____

Name and Address of Taxpayer:

Taxpayer Identification Number:

Return Form. No.:
1040

LA MESA

Person with whom
examination
changes were
discussed.

Name and Title:

	Period End 12/31/2007	Period End	Period End
1. Adjustments to Income			
a. SCH C: BUSINESS USE OF HOME EXPENSE	9,933.00		
b. SCH C: UTILITIES EXPENSE	1,750.00		
c. SCH C: NET MEALS/ENTERTAINMENT EXPENSE	3,125.00		
d. SCH C: 1099-MISC INCOME: STEPHEN GOULD CORP	70,567.00		
e. SE AGI Adjustment	(5,462.00)		
f. Itemized Deductions	253.00		
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	80,166.00		
3. Taxable Income Per Return or as Previously Adjusted	44,704.00		
4. Corrected Taxable Income	124,870.00		
Tax Method	TAX RATE		
Filing Status	Joint		
5. Tax	24,065.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	24,065.00		
8. Less Credits			
a. Child Care Credit	600.00		
b. Child Tax Credit	0.00		
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	23,465.00		
10. Plus Other Taxes			
a. Self Employment Tax	13,283.00		
b.			
c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	36,748.00		
12. Total Tax Shown on Return or as Previously Adjusted	5,685.00		
13. Adjustments to:			
a.			
b.			
c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a plus 13b)	31,063.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding Interest and penalties)	31,063.00		

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Name of Taxpayer


Taxpayer Identification Number

Return Form No.:
1040

	Period End 12/31/2007	Period End	Period End
17. Penalties/ Code Sections			
a. Accuracy-IRC 6662	6,212.60		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	6,212.60		
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)	0.00		
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	31,063.00		
b. Penalties (Line 18) - computed to 05/12/2009	6,212.60		
c. Interest (IRC § 6601) - computed to 06/11/2009	2,216.74		
d. TMT Interest - computed to 06/11/2009 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	39,492.34		

Other Information:

IRC Section 6404(g) does not apply.

Examiner's Signature: 	Employee ID:	Office: San Diego, CA	Date: 05/12/2009
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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:

Name and Address of Taxpayer

Taxpayer Identification Number

Return Form No.

1040

LA MESA

Person with whom examination changes were discussed
Name and Title:

	Period End 12/31/2006	Period End	Period End
1. Adjustments to Income			
a. SCH C1 - Other Expenses	(458.00)		
b. SCH C1 - Insurance (Other Than Health)	1,808.00		
c. SCH C1 - Travel	(1,975.00)		
d. SCH C1 UTILITIES EXPENSE	1,848.00		
e. SCH C1 MEALS/ENTERTAINMENT EXPENSE	(2,269.00)		
f. SCH C1 SUPPLIES EXPENSE	2,512.00		
g. SCH C1 OFFICE EXPENSE	2,758.00		
h. SCH C1 LEGAL/PROFESSIONAL EXPENSE	6,074.00		
i. SCH C1 MORTGAGE INTEREST EXPENSE	6,486.00		
j. SE AGI Adjustment	(500.00)		
k. Itemized Deductions	6,901.00		
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	23,985.00		
3. Taxable Income Per Return or as Previously Adjusted	2,105.00		
4. Corrected Taxable Income	26,090.00		
Tax Method	TAX TABLE		
Filing Status	Joint		
5. Tax	3,256.00		
6. Additional Taxes / Alternative Minimum Tax	3,256.00		
7. Corrected Tax Liability	3,000.00		
8. Less Credits			
a. Child Tax Credit			
b.			
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	2,256.00		
10. Plus Taxes	999.00		
a. Self Employment Tax			
b.			
c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	3,255.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to:			
a.			
b.			
c. Addnl Child Tax Credit	(789.00)		
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	3,944.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	3,944.00		

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

Form 4549

(Rev. May 2008)

Taxpayer Identification Number

Return Form No.

1040

Name of Taxpayer

	Period Enc 11/01/2008	Period End	Period End
17. Penalties - Code Sections			
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 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).		0.00	
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)		3,944.00	
b. Penalties (Line 18) - computed to 10/05/2009		652.82	
c. Interest (IRC § 6601) - computed to 11/04/2009		0.00	
d. TMT Interest - computed to 11/04/2009 (or TMT underpayment)		4,596.82	
e. Amount due or (refund) - (sum of Lines a, b, c and d)			

Other Information:

IRC Section 6304(g) does not apply.

Examiner's Signature: _____ Employee ID: _____ Office: SBSE Area 07-San Diego Date: 10/05/2009

Consent to Assessment and Collection- I do not wish to 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, as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Manager, or Director of Field Operations.

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

Signature of Taxpayer: _____ Date: 10/8/09

By: _____ Title: _____ Date: _____

Form **4549**

Income Tax Examination Changes

(Rev. May 2008)

Taxpayer Identification Number

Return Form No.:
2040

Name and Address of Taxpayer

Person with whom examination changes were discussed

Name and Title:

LA. NESA

	Period End 11/30/2007	Period End	Period End
1. Adjustments to Income			
a. SOF UTILITIES EXPENSE	2,750.00		
b. SOF CONNET MEALS/ENTERTAINMENT EXPENSE	(2,043.00)		
c. SE AGI Adjustment	91.00		
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	(1,202.00)		
3. Taxable Income Per: Return or as Previously Adjusted	44,704.00		
4. Corrected Taxable Income	43,502.00		
Tax Method	TAX TABLE		
Filing Status	Joint		
5. Tax	5,746.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	5,746.00		
8. Less Credits			
a. Child Care Credit	600.00		
b. Child Tax Credit	2,000.00		
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	3,146.00		
10. Plus Other Taxes	2,177.00		
a. Self Employment Tax			
b.			
c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	5,323.00		
12. Total Tax Shown on Return or as Previously Adjusted	5,685.00		
13. Adjustments to:			
a.			
b.			
c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	(362.00)		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	(362.00)		

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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.

Form 4549
(Rev. May 2008)

Taxpayer Identification Number

Return Form No. 1040

Name of Taxpayer

	Period End 11/31/2008	Period End	Period End
17. Penalties Code Sections			
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 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)		0.00	
19. Summary of Taxes, Penalties and Interest:		(362.00)	
a. Balance due or (Overpayment): Taxes - (Line 16, Page 1)			
b. Penalties (Line 18) - computed to 10/05/2009		0.00	
c. Interest: (IRC § 6601) - computed to 11/04/2009		0.00	
d. TMT Interest - computed to 11/04/2009 (on TMT underpayment)		(362.00)	
e. Amount due or (refund) - (sum of Lines a, b, c and d)			

Other Information:

IRC Section 6404(g) does not apply.

~~Consent to Assessment and Collection - I do not wish to 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, as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specially Assigned Agent, or Director of Field Operations.~~

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

Examiner's Signature: _____ Employee ID: _____ Office: SBSE Area 07-San Diego Date: 10/05/2009

Signature of Taxpayer: _____ Date: 10-8-09

By: _____ Title: _____ Date: 10/08/09