

Label (See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning 2004, ending 20. OMB No. 1545-0074. Your first name and initial: JERRY. Last name: Cope. If a joint return, spouse's first name and initial: Rebecca. Last name: Cope.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 16.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You: No, Spouse: No.

Filing Status Check only one box.

1 Single, 2 Married filing jointly (even if only one had income), 3 Married filing separately. Enter spouse's SSN above and full name here, 4 Head of household (with qualifying person), 5 Qualifying widow(er) with dependent child (see page 17).

Exemptions If more than four dependents, see page 18.

6a Yourself, if someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if qualifying child for child tax credit (see page 18). 6d Total number of exemptions claimed: 2.

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 19. Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 8a Taxable interest, Attach Schedule B if required. 8b Tax-exempt interest. Do not include on line 8a. 9a Ordinary dividends, Attach Schedule B if required. 9b Qualified dividends (see page 20). 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20). 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ. 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 14 Other gains or (losses). Attach Form 4797. 15a IRA distributions, 15b Taxable amount (see page 22). 16a Pensions and annuities, 16b Taxable amount (see page 22). 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 18 Farm income or (loss). Attach Schedule F. 19 Unemployment compensation. 20a Social security benefits, 20b Taxable amount (see page 24). 21 Other income. List type and amount (see page 24). 22 Add the amounts in the far right column for lines 7 through 21. This is your total income. Net operating loss: -47,611.76. Total income: -50,611.76.

Adjusted Gross Income

23 Educator expenses (see page 26). 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 IRA deduction (see page 26). 26 Student loan interest deduction (see page 28). 27 Tuition and fees deduction (see page 29). 28 Health savings account deduction. Attach Form 8889. 29 Moving expenses. Attach Form 3903. 30 One-half of self-employment tax. Attach Schedule SE. 31 Self-employed health insurance deduction (see page 30). 32 Self-employed SEP, SIMPLE, and qualified plans. 33 Penalty on early withdrawal of savings. 34a Alimony paid, b Recipient's SSN. 35 Add lines 23 through 34a. 36 Subtract line 35 from line 22. This is your adjusted gross income. -50,611.76.

and credits

Standard Deduction for—

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others: Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. checked ▶ 38a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	9,700 00
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	6,000 00
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	8
43	Tax (see page 35). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	8
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	0
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify _____	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	0

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 58 through 61. This is your total tax	62	0

Payments

If you have a qualifying child, attach Schedule BC.

63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election ▶ 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	78 43
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	78 43

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	78 43
72a	Amount of line 71 you want refunded to you	72a	78 43
b	Routing number		
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)?  Yes. Complete the following.  No

Designee's name ▶	Phone no. ▶ ( ) ▶	Personal identification number (PIN) ▶	
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Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Y	Date	Your occupation	Daytime phone number
	9-20-05		( )
gn.	Date	Spouse's occupation	
	9-20-05		

Joint return? See page 17. Keep a copy for your records.

Department of Treasury  
Internal Revenue Service  
1000 N. FORT ST.  
MARIETTA, GA 30067-0001

Notice: CP2000  
Notice Date: September 18, 2006

Social Security Number:  
[REDACTED]

Form: 1040  
Tax Year: 2004

To call for assistance:  
1-800-829-3009 Toll Free  
between 7:00 AM - 8:00 PM

To FAX information:  
1-770-454-1742 Local Fax

Contact:  
Kenneth C Corbin

08589.273842.0080.002 2 AT 0.545 1754



JERRY L COPE & REBECCA COPE  
[REDACTED]

**You Must Return the Response Form by** October 18, 2006

## 1 Why are you getting this notice?

The income and payment information (e.g., wages, miscellaneous income, interest, income tax withheld, earned income credit, etc.) that we have on file does not match entries on your 2004 Form 1040. If this information is correct, you will owe \$3,268.

The proposed changes to your tax are listed below.

Summary of Proposed Changes	
2004 Tax Increase	\$ 2,356
Payment Increase	\$ 0
Penalties - may not include all applicable penalties \$	589
Interest - if paid by October 18, 2006	\$ 323
<b>Proposed Balance Due</b>	<b>\$ 3,268</b>

## Response Form

1. Review the Explanation Section to decide whether you agree or do not agree with IRS's proposed changes.
2. Complete and return the Response Form by **October 18, 2006**.
3. If you need additional time, call us at **1-800-829-3009**.

### **STEP A** Check only one of the three options. Then go to Step B.

*If you agree with the changes IRS is proposing, return this form with your payment or with the completed Installment Agreement Request.*

**OPTION 1** | I Agree with All Changes

I agree with the changes to my **2004** tax return.

I understand that I owe **\$3,268** in additional tax, penalties, and interest.

I understand that the law requires IRS to charge interest on taxes that are not paid in full by **April 15, 2005**. In addition, I understand that the IRS will charge interest until I have paid the tax in full. Certain penalties may also apply.

I understand that I can challenge these changes in the U.S. Tax Court only if IRS determines after the date I sign this form that I owe additional taxes for **2004**.

I understand that I can file for a refund at a later date.

**I understand that both myself and my spouse must sign below.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Signature

\_\_\_\_\_  
Date

*If you do not agree with the changes IRS is proposing, return this form. When you return this form, include a signed statement that explains what you do not agree with. Also include copies of any documents, such as a corrected W-2, 1099, or missing forms, that support your statement.*

**OPTION 2** | I Do Not Agree with Some of the Changes

I've enclosed documentation to support the entries on my original return.

**OPTION 3** | I Do Not Agree with Any of the Changes

I've enclosed documentation to support the entries on my original return.

## Explanation Section

### How to Review This Section

1. Compare your records with the records we received under **Information Reported to IRS**.
2. Review the **Reasons for the Changes** to see why we changed your return.
3. Proceed to **Changes to Your Return** to see how your new tax was calculated.
4. Once you have fully reviewed the **Explanation Section**, please complete and return the **Response Form** in the envelope provided.

### 1. Information Reported to IRS that differs from the amounts shown on your return.

This section tells you specifically what income information IRS has received about you from others (including your employers, banks, mortgage holders, etc.). The information listed below does not match the information you listed on your tax return. Use this table to compare the data IRS has received from others to the information you listed on your tax return to understand where the discrepancy or difference occurred.

If this information is correct, your tax increase is \$ 2,356 plus all applicable payment adjustments, penalties and interest. If you pay in full by October 18, 2006, you'll owe \$ 3,268.

TAXABLE WAGES Account Information	Amount Reported to IRS by Others	Amount Included on Your Return	Difference
#001 SSN: ██████████ Form W-2 ACCT: ██████████  SOUTHEAST PERSONNEL SERVICES INC. 2739 U S HGWY 19 N HOLIDAY FL 34691	\$ 1,025	\$ 0	\$ 1,025
<b>TAXABLE WAGES Total</b>	<b>\$ 1,025</b>	<b>\$ 0</b>	<b>\$ 1,025</b>

NONEMPLOYEE COMPENSATION Account Information	Amount Reported to IRS by Others	Amount Included on Your Return	Difference
#002 SSN: ██████████ Form 1099-MISC ACCT: 1032173  MAXCELL BIOSCIENCE INC 2660 WILLAMETTE DRIVE NE LACEY WA 985163810	\$ 16,675	\$ 0	\$ 16,675
<b>NONEMPLOYEE COMPENSATION Total</b>	<b>\$ 16,675</b>	<b>\$ 0</b>	<b>\$ 16,675</b>

### 3. Changes to your Return

Note: We only show the items that have been affected by the information we received in the following chart. All other items are correct as shown on your return. Unless noted, line numbers always refer to the line number on your tax return.

Changes to Your Income and Deductions	Shown on Return	Reported to IRS, or as Corrected	Difference
TAXABLE WAGES	\$ 0	\$ 1,025	\$ 1,025
NONEMPLOYEE COMPENSATION	\$ 0	\$ 16,675	\$ 16,675
Income Net Difference			\$ 17,700
SELF-EMPLOYMENT TAX DEDUCTION	\$ 0	\$ 1,178	\$ 1,178
*Deductions Net Difference			\$ 1,178
Total Change to Taxable Income			\$ 16,522

Changes to Your Tax Computation	Shown on Return	As Corrected By IRS	Difference
Taxable Income, line 42	\$ <del>16,522</del>	\$ <del>16,522</del>	\$ 16,522
Tax, line 43	\$ 0	\$ 0	\$ 0
Self-Employment Tax, line 57	\$ 0	\$ 2,356	\$ 2,356
Total Tax, line 62	\$ 0	\$ 2,356	\$ 2,356
Net Tax Increase			\$ 2,356

Summary of Proposed Changes	
Amount of Tax Increase	\$ 2,356
Failure To File Penalty, IRC Section 6651(a)(1)	\$ 589
Interest, IRC Section 6601, From 04/15/2005 To 10/18/2006	\$ 323
Total Amount You Owe	\$ 3,268

\*Increases to Deductions result in a decrease to Taxable Income.

Please see Form 4852 for Southeast Personal  
 & Form 1099 - Corrected copy for  
 Maxell Bioscience.  
 The correct information for the above  
 disputed items was included in the original  
 1040 filing.



JERRY L COPE & REBECCAL COPE  
[REDACTED]

Taxpayer Identification Number: ~~25-12345678~~  
Tax Period(s): Dec. 31, 2004

Form: 1040

Dear Jerry L Cope & Rebeccal Cope:

Thank you for your response of Oct. 02, 2006, to our inquiry about this account.

We will contact you again within 30 days to let you know what action we are taking. You don't need to send us anything further or take any other action now on this matter.

If you owe any additional tax, you should consider paying it now, because we will charge interest on any unpaid amount. If you sent a payment with your reply, we have applied it to your account.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (\_\_\_\_) \_\_\_\_\_ Hours \_\_\_\_\_

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,



Kenneth C. Corbin  
Operations Manager, AUR



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE-UR  
CHAMBLEE, GA 39901-0021

NOTICE NUMBER: CP-2005  
DATE OF THIS NOTICE: 12/04/2006  
SOCIAL SECURITY NUMBER: [REDACTED]  
TAX FORM: 1040 TAX YEAR: 2004  
AUR CONTROL NUMBER: 96001

002307.292445.0006.001 1 MB 0.326 372



JERRY L COPE & REBECCAL COPE  
[REDACTED]

FOR ASSISTANCE CONTACT THE  
OFFICE OF:  
Kenneth C Corbin

Toll Free Number: 1-800-829-3009

#### CLOSING NOTICE

Thank you for providing us with additional information about the issue we recently wrote to you about. We are pleased to tell you that, with your help, we were able to clear up the differences between your records and your payers' records. If you sent us a payment based on our proposed changes, we will refund it to you if you owe no other taxes or have no other debts the law requires us to collect.

If you have already received a notice of deficiency, you may disregard it. You won't need to file a petition with the United States Tax Court to reconsider the tax you owe. If you have already filed a petition, the Office of the District Counsel will contact you on the final closing of this case.

If you have questions about this notice, please write to us at the address shown above. Include your telephone number and the best time to call you if we need additional information.

Thank you for your cooperation.