

JUNE [REDACTED]  
 % [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 KODIAK, AK [REDACTED]

Kind of Tax	<input type="checkbox"/> Copy to Authorized Representative
INCOME	

DEFICIENCY Increase in Tax and Penalties		
Tax Year Ended	Dec 31, 1995	Dec 31, 2000
Deficiency:		
Increase in tax	\$12,410.00	\$591,602.00
Penalties		
IRC 6654	\$672.87	\$31,600.34
IRC 6651	\$3,102.50	\$147,900.00

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.

Signature	Date
Signature	Date
By            Signature	Title            Date

(For instructions, see next page)

If you agree, please sign and return this form; keep a copy for your records.  
 Form 5564 (Rev. 6-1992)

Instructions for Form 5564

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 either 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.

Optional Paragraphs:

A check in the block to the left of a paragraph below indicates that the paragraph applies to your situation.

- The amount shown as the deficiency may not be billed, since all or part of the refund due has been held to offset all or a portion of the amount of the deficiency. The amount that will be billed, if any, is shown on the attached examination report.
- The amount shown as a deficiency may not be billed, since the refund due will be reduced by the amount of the deficiency. The net refund due is shown on the attached examination report.

DOWNLOADED FROM:

*Family Guardian Website*

<http://famguardian.org>

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