



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed
1222 Spruce Street
MS 4020STL
Saint Louis MO 63103-2818

Date: JUN 06 2017

Taxpayer ID number:

[REDACTED]

Form:

1040

Person to contact:

Wesley Spicer

Contact telephone number:

314-339-1650

Contact fax number:

877-468-9772

Employee ID number:

02-88838

Last day to file petition with US tax court:

SEP 04 2017

CERTIFIED MAIL

[REDACTED] Thornton

[REDACTED]

[REDACTED]

Tax Year Ended:	December 31, 2013	December 31, 2014
Deficiency:		
Increase in tax	\$313,147.00	\$484,814.00
Penalties or Additions to Tax		
IRC 6662(a)	62,629.40	96,962.80

[REDACTED]

Why we are sending you this letter

We determined that you owe additional tax or other amounts, or both, for the tax year or years identified above. This letter is your **Notice Of Deficiency**, as required by law. The enclosed Form 4549-A, *Income Tax Discrepancy Adjustments* or Form 5278, *Statement - Income Tax Changes*, shows how we figured the deficiency.

If you wish to challenge this determination

If you want to challenge this determination in court before making any payment, you have 90 days from the date of this letter (150 days if this letter is addressed to you outside of the United States) to file a petition with the United States Tax Court to reconsider the deficiency.

Information you will need

If you have recently sought bankruptcy relief by filing a petition in bankruptcy court, see enclosed Notice 1421, *How Bankruptcy Affects Your Right to File a Petition in Tax Court in Response to a Notice of Deficiency*.

INTERNAL REVENUE SERVICE



FAX TRANSMISSION
Cover Sheet

Date: July 03, 2018

To: Jayson Thornton

Address/Organization: _____

Fax Number: (314) 754-9389 Office Number: _____

From: Frazier Maria A

Address/Organization: _____

Fax Number: (855) 526-8397 Office Number: _____

Number of pages: Including cover page

Subject: appeals

Jayson,

Attached you will find the report for your clients. Your clients will need to sign the decision document. I mailed originals to your clients as they cannot be represented by you in the court system, the taxpayer will need to sign the documents as provided on the document.

I am mailing you a copy as a courtesy and so that you can instruct your clients as to what they need to do.

Thank You.

Maria Frazier
Appeals Officer
Ph: 314-339-1419
Fax: 855-526-8397

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

UNITED STATES TAX COURT

~~XXXXXXXXXX~~ THORNTON &)
~~XXXXXXXXXX~~ THORNTON,)
))
Petitioners,)
))
v.) Docket No. 18239-17
))
COMMISSIONER OF INTERNAL REVENUE,)
))
Respondent.)

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there is no deficiency in income tax, nor overpayment, for 2013;

That there is a deficiency in income tax for 2014 in the amount of \$1,390.00; and

That there are no penalties for 2013 and 2014, under the provisions of I.R.C. § 6662(a).

Judge.

Entered:

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in this case.