

APPENDIX – IRS LETTERS AND NOTICES

Letter 894(RO) – Notice of Deficiency from Appeals Office (with Waiver Form 4089-A)

Department of the Treasury
Internal Revenue Service

Letter Number: 894 (RO)
Letter Date:

Taxpayer Identifying Number:

Form:

Person to Contact:

Telephone Numbers:

Contact Person Identification Number:

Refer Reply To:

In Re:

Last Day to File a Petition With
the United States Tax Court:

NOTICE OF DEFICIENCY

Tax Year(s) Ended

Tax

Dear

We have determined that you owe additional tax or other amounts, or both, for the tax year(s) identified 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 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 (U.S.) Tax Court for a redetermination of the deficiency. You can get a copy of the rules for filing a petition and a petition form you can use by writing to the address below:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

The Tax Court has a simplified procedure for small cases when the amount in dispute is \$50,000 or less for any one tax year. You also can get information about this procedure by writing to the Tax Court. You should write promptly if you intend to file a petition with the Tax Court.

(over)

Letter 894 (RO) (Rev. 3-1999)
Cat. No. 40356H

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Send the completed petition form, a copy of this letter, and copies of all statements and/or schedules you received with this letter to the Tax Court at the above address. The court cannot consider your case if you file the petition late. The petition is considered timely filed if the postmark date falls within the prescribed 90 or 150 day period and the envelope containing the petition is properly addressed with the correct postage.

The time you have to file a petition with the court is set by law and cannot be extended or suspended. Thus, contacting the Internal Revenue Service (IRS) for more information, or receiving other correspondence from the IRS won't change the allowable period for filing a petition with the Tax Court.

As required by law, separate notices are sent to husbands and wives. If this letter is addressed to both husband and wife, and both want to petition the Tax Court, both must sign and file the petition or each must file a separate, signed petition. If only one spouse petitions the Tax Court, the full amount of the deficiency will be assessed against the non-petitioning spouse. If more than one tax year is shown above, you may file one petition form showing all of the years you are contesting.

You may represent yourself before the Tax Court, or you may be represented by anyone admitted to practice before the Tax Court.

If you decide not to file a petition with the Tax Court, please sign the enclosed waiver form and return it to us at the IRS address on the top of the front of this letter. This will permit us to assess the deficiency quickly and can help limit the accumulation of interest. The enclosed envelope is for your convenience.

If you decide not to sign and return the waiver, and you don't file a petition with the Tax Court within the time limit, 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).

If you are a C corporation, under Internal Revenue Code Section 6621 ©, large corporate underpayments may be subject to a higher rate of interest than the normal rate of interest for underpayments.

If you have questions about this letter, you may write to or call the contact person whose name, telephone number, and IRS address are shown on the front of this letter. If you write, please include your telephone number, the best time for us to call you if we need more information, and a copy of this letter to help us identify your account. Keep the original letter for your records. If you prefer to call and the telephone number is outside your local calling area, there will be a long distance charge to you.

Thank you for your cooperation.

Sincerely,

Commissioner
By

Enclosures:

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Form 4089-A (Rev. April 1982)	Department of the Treasury - Internal Revenue Service Notice of Deficiency Statement	Symbols
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Kind of Tax	
Tax Year Ended	Deficiency (Increase in Tax and Penalties)

Copy to Authorized Representative: