



Department of the Treasury
Internal Revenue Service
310 LOWELL ST
ANDOVER MA 01810-4544

██████████ 5933

NICHOLAS J & MARILYN J MOSBY
NICHOLAS J MOSBY
██████████ BOLTON ST
BALTIMORE MD 21217-4601



Notice CP3219A
Tax year 2014
Notice date April 17, 2017
Social security number XXX-XX-4090
AUR control number 70058-0934
To contact us Phone 1-800-829-8310
Fax 1-877-477-9485
Last date to petition July 17, 2017
Tax Court
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██████████ 20141*

Notice of Deficiency Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2014 income tax. You have the right to challenge this determination in U.S. Tax Court. This notice explains how the increase in tax was calculated and how you can challenge it in U.S. Tax Court. Your petition to the Tax Court must be filed by July 17, 2017.

Summary

Increase in tax (deficiency)	\$13,542
Substantial tax understatement penalty	\$2,708

You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is July 17, 2017. The Court can't consider your case if the petition is filed late, so you should consider filing your petition as early as possible. If you decide to file a petition, send that petition to the following address:

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

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly. If you are going to file a petition with the Tax Court, you should consider filing as early as possible.

Attach a complete copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

CERTIFIED TRUE COPY

No. of Pages 8 Date 3-25-22
By: [Signature]
Title: Disclosure Specialist
Internal Revenue Service
Kansas City, MO

DEFENDANT'S EXHIBIT NO. 253
CASE NO. LKG-22-CR-0007
(U.S. v. Marilyn J. Mosby)
IDENTIFICATION: _____
ADMITTED: _____

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What else to do immediately

Review this notice, and compare our changes to the information on your 2014 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in Tax Court.

If you agree with the changes we made

Sign the enclosed Form 5564-Notice of Deficiency Waiver and mail it to the IRS at the following address:

██████████ LOWELL ST
ANDOVER MA 01810-4544

- You can send a payment of your tax liability with Form 5564 to the IRS address shown above. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).
- Do NOT mail the Form 5564 or any payment of your tax liability to the Tax Court.

If you don't agree with the changes

- If you want us to consider additional information, please mail it immediately to the following address:

██████████ LOWELL ST
ANDOVER MA 01810-4544

- Do NOT mail any additional information to the Tax Court.
- Our consideration of any additional information will not extend the July 17, 2017 deadline to file a petition with the U.S. Tax Court.

If we don't hear from you

- If you don't submit a signed Form 5564-Notice of Deficiency Waiver, or
 - You don't provide additional information for the IRS to consider, or
 - You don't file a petition with the U.S. Tax Court by **July 17, 2017**.
- We will assess the additional tax you owe plus any penalties and interest that apply and you will be billed.

Additional information

- Visit www.irs.gov/cp3219a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed publication for additional information.
- Keep this notice for your records.
- If you'd like to authorize someone, in addition to you, to discuss this notice with the IRS, please complete and send us the Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf. Download Form 2848 from www.irs.gov, or call 1-800-TAX-FORM (1-800-829-3676) to request a copy.
- The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers.
- If you filed a joint return, we're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax



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problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTIC near you, see the LTIC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problems with the IRS. If you qualify for TAS assistance, which is always free. TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778. You can also find the location of your local TAS office in Notice 1214, Helpful Contacts for Your "Notice of Deficiency." Which is available to download at www.irs.gov/formspubs.

If you need assistance, please don't hesitate to contact us.

Changes to your 2014 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Taxable wages	\$312,268	\$312,287	\$19
Retirement income taxable	\$30,047	\$60,125	\$30,078
Income net difference			\$30,097
Schedule A Limitation	\$1,643	\$2,546	-\$903
Exemption amount, line 42	\$8,848	\$5,056	-\$3,792
Deduction net difference *1			-\$4,695
Change to taxable income			\$34,792
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$306,481	\$341,273	\$34,792
Tax, line 44	\$77,043	\$88,525	\$11,482
Alternative minimum tax, line 45	\$1,840	\$891	-\$949
Tax on qualified plans, including IRAs, and other tax-favored accounts	\$3,005	\$6,013	\$3,008
Additional Medicare tax, line 62a	\$702	\$702	\$0
Net investment income tax, line 62b	\$0	\$1	\$1
Total tax, line 63	\$82,590	\$96,132	\$13,542
Tax you owe			\$13,542
Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64	\$28,852	\$28,852	\$0
Total payments			\$0

(*1) Decreases to deductions result in an increase to taxable Income.

Explanation of changes to your 2014 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

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Retirement Income Taxable

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
FIDELITY INVESTMENTS	100 MAGELLAN WAY KW1C COVINGTON KY 41015	[REDACTED] 46922 SSN [REDACTED]-4090 Form 1099-R Distrib CD 1L	\$0	\$30,078	\$30,078

Taxable Wages

Received from	Address	Account Information	Shown on return	Reported to IRS by others	Difference
WELLS FARGO BANK N.A. VERIZ	P O BOX 8998 NORFOLK VA 23501	SSN [REDACTED]-4090 Form W-2	\$0	\$19	\$19

Net Investment Income Tax

The Health Care and Education Reconciliation Act of 2010 added a Net Investment Income Tax (NIIT) for tax years 2013 and subsequent. The NIIT applies at a rate of 3.8% to certain net investment income of individuals, estates, and trusts. In general, net investment income includes interest, dividends, capital gains, rental and royalty income, non-qualified annuities, and income from businesses in which the taxpayer is not an active participant.

The 3.8% tax applies when you have investment income and your modified adjusted gross income exceeds the following:

- \$200,000 for single or head of household
- \$250,000 for married filing jointly or qualifying widow(er)
- \$125,000 for married filing separately

Since we changed your investment income, we also changed the amount of Net Investment Income Tax due.

10% additional tax on premature distributions from a qualified retirement plan

Premature distributions from a qualified retirement plan are subject to a 10% additional tax. A distribution is considered premature if it was paid before you reached age 59 1/2. Exceptions may apply as indicated in Publication 17, Your Federal Income Tax (For Individuals), or Publication 590, Individual Retirement Arrangements. If the distribution(s) shown on this notice are exempt from the 10% additional tax, please send us a signed explanation.

Alternative Minimum Tax

We refigured your alternative minimum tax. If your calculations differ, please send us a copy of your Form 6251, Alternative Minimum Tax-Individuals.



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Exemption deduction reduced

We reduced the exemption deduction claimed on your return because your adjusted gross income (AGI) is more than the allowable amount for a full deduction:

- \$254,200 for filing status Single
- \$305,050 for filing status Married Filing Jointly or Qualifying widower
- \$152,525 for Married Filing Separately
- \$279,650 for Head of Household

Once your AGI exceeds the amount shown above for your filing status, the allowable exemption deduction is reduced.

Limit on Schedule A Itemized deductions

We changed the amount claimed for itemized deductions because your adjusted gross income (AGI) exceeds:

- \$305,050 for filing status Married Filing Jointly or Qualifying Widower
- \$279,650 for filing status Head of Household
- \$254,200 for filing status Single
- \$152,525 for filing status Married Filing Separately

Once your AGI exceeds the amounts shown above, limitations are imposed on the itemized deductions that you can claim. The proposed change is reflected in the itemized deduction amount shown in the Changes to your tax return section of this notice.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Wage and Tax Statement, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

Retirement distributions

We need more information for the distribution shown on this notice. We need to know if the income is a pension or an annuity, an IRA or lump sum rollover, or an employee savings plan.

If the income is from a pension/annuity or an employee savings plan and you are recovering your contributions using the General Rule or the Simplified General Rule, please send us a signed statement with the date of your first pension payment, the amount you receive monthly, and the total amount you contributed.

If the income is an IRA or lump sum and was rolled over, please send us Form 5498, IRA Contribution Information or similar documentation.

If the income is an employee savings plan, please send us a copy of the document showing the total distribution amount you received for 2014 and the nontaxable amount of the distribution.

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Borrowing from pension/annuity plan

Money borrowed from an employer's qualified pension or annuity plan may have to be treated as a distribution. If the borrowed amount is reported on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., with a Distribution Code L, the loan is fully taxable and does not qualify for rollover treatment.

Penalties

We are required by law to charge any applicable penalties.

Substantial tax understatement

Description	Amount
Accuracy-related penalty for substantial understatement of tax	\$2,708

If we increase your tax, and the increase is more than the greater of 10% of your correct tax liability or \$5,000, we're required to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of the portion of the underpayment of tax attributable to a substantial understatement of income tax. (Internal Revenue Code Section 6662(d))

We may reduce the penalty or not apply it if you:

- Provide the substantial authority (such as, Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or
- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement clearly outlining the facts supporting your treatment of the understated income.

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Name and Address of Taxpayer(s) **NICHOLAS J & MARILYN J MOSBY
 NICHOLAS J MOSBY
 [REDACTED] BOLTON ST
 BALTIMORE MD 21217-4601**

April 17, 2017

[REDACTED]-4090 [REDACTED]-7577

Kind of Tax Copy to Authorized Representative

Individual Income

Tax Year Ended	DEFICIENCY		
December 31, 2014	Increase in Tax \$13,542	Penalties	
		Accuracy-Related Penalty, IRC Section 6662(a)	\$2,708



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
	By	Title	Date

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 such 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.

If you agree, please sign and return this form; keep one copy for your records.