Form **4549**
(January 2019)

Department of the Treasury - Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer	Taxpayer identification number	Return form number
	Person with whom examination changes were discussed.	Name and title

	Period Ended	Period Ended	Period Ended
1. **Adjustments to income**			
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. **Total adjustments**			
3. Taxable income per return or as previously adjusted			
4. **Corrected taxable income**			
Tax method			
Filing status			
5. **Tax**			
6. **Additional taxes/Alternative minimum tax**			
7. Corrected tax liability			
8. **Less credits** a.			
b.			
c.			
d.			
9. **Balance** *(line 7 less lines 8a through 8d)*			
10. Plus other taxes a.			
b.			
c.			
d.			
11. Total corrected tax liability *(line 9 plus lines 10a through 10d)*			
12. Total tax shown on return or as previously adjusted			
13. Adjustments to: a.			
b.			
c.			
14. Deficiency-Increase in tax or *(overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)*			
15. Adjustments to prepayment credits - increase *(decrease)*			
16. **Balance due or *(overpayment)*** - *(line 14 adjusted by line 15) (excluding interest and penalties)*			

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, **you should amend your state return** by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of taxpayer	Taxpayer identification number	Return form number

	Period Ended	Period Ended	Period Ended
17. **Penalties, additions to tax, and additional amounts -- IRC sections**			
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. **Total penalties, additions to tax, and additional amounts**			
19. **Summary of taxes, penalties and interest**			
a. Balance due or *(overpayment)* taxes - *(line 16, page 1)*			
b. Penalties and additions *(line 18)* - computed to			
c. Interest* *(IRC § 6601)* - estimated and computed to			
d. Amount due or *(refund)* - *(sum of lines a, b, and c)*			

*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name	Employee ID	Office

Examiner's signature	Date

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

Note: If a joint return was filed, BOTH taxpayers must sign

Signature of taxpayer	Date	Signature of taxpayer	Date

By	Title	Date