

Form 886-A (Rev. January 1994)	EXPLANATIONS OF ITEMS	Schedule number or exhibit
Name of taxpayer E R	Tax Identification Number	Year/Period ended 2004

Personal Exemption - Self

Per Return: 0

Per Exam: 1

Per Adjustment: -1

Since you failed to file your tax return(s) for the tax year(s) shown in this report, we have filed for you as authorized by Internal Revenue Code Section 6020(b). The income, filing status, deductions, and credits shown in this report are based on information available to us. The proposed adjustments may not reflect certain deductions, expenses, exemptions, credits and other tax benefits, such as cost basis of capital items, due to your failure to file your return and provide supporting information.

We used Information Return Documents filed by payers as reported under your Social Security Number to determine your income. If you need an itemized list of payers and amounts of the income reported to the Internal Revenue Service, you may request this information by calling the toll-free number or writing to the address shown on the accompanying letter.

SE AGI Adjustment

Per Return: \$0.00

Per Exam: \$2,816.00

Per Adjustment: (\$2,816.00)

Your self-employment tax has changed as a result of adjustments made to your net income from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Self Employment Tax

Per Return: \$0.00

Per Exam: \$5,631.00

Per Adjustment: \$5,631.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment income.