CONSTRUCTIVE NOTICE OF CONDITIONAL ACCEPTANCE

John Henry Doe c/o Sally Smith, Notary Public 123 Main Street Huntington Beach, CA 92648

Certified Mail # 7000 0000 0000 0000 1001

June 27, 2009

INTERNAL REVENUE SERVICE P.O. Box 9019 Holtsville, NY 11742-9019

Subject: Your Letter CP22A dated June 1, 2009

To whom it may concern:

I am in receipt of your Letter CP22A dated June 1, 2009, a copy of which is enclosed. I am conditionally accepting your offer in that letter of making corrections to the 2008 account, 10100-001-12345-0, upon proof of claim that:

- (1) the Internal Revenue Service was authorized by the Taxpayer, JOHN H DOE, to change the 2008 account, AND
- (2) the Internal Revenue Service was authorized by the Taxpayer, JOHN H DOE, to correct the federal income tax withheld reported on the 2008 account, AND
- (2) there are any defects contained within the 2008 Form 1040 as it was filed on or about March 27, 2009, AND
- (3) there are any defects with the federal income tax withheld reported on the 2008 Forms 1099-OID, information returns, attached and/or submitted with the 2008 Form 1040.

You have thirty (30) days from receipt of this Conditional Acceptance to respond on a point-by-point basis, via sworn affidavit, under your full commercial liability, signing under penalty of perjury that the facts contained therein are true, correct, complete and not misleading. Mere declarations are an insufficient response. If an extension of time is needed to properly answer, please request it in writing. Failure to respond will be deemed agreement with the facts stated in the attached Affidavit and an inability to prove your claim, thereby indicating that the 2008 Form 1040 and the 2008 Forms 1099-OID are true, correct, and complete.

This letter constitutes constructive notice to the recipient.

Sincerely,

John Henry Doe

Please direct responses to third party public witness: Sally Smith, Notary Public 123 Main Street Huntington Beach, CA 92648

Enclosure(s):

- (1) Commercial Affidavit dated June 27, 2009
- (2) Letter CP22A dated June 1, 2009
- (3) Notary's Certificate of Service dated June 29, 2009

COMMERCIAL AFFIDAVIT

The undersigned Affiant, John Henry Doe, hereinafter "Affiant", does solemnly swear, declare and state as follows:

- 1. Affiant is competent to state the matters set forth herein.
- 2. Affiant has knowledge of the facts stated herein.
- 3. All the facts herein are true, correct and complete, admissible as evidence and if called upon as a witness, Affiant will testify to their veracity.

Plain Statement of Facts

- 4. There is no evidence that JOHN H DOE, hereinafter "Taxpayer", authorized the Internal Revenue Service to make corrections and/or changes the Taxpayer's 2008 account and Affiant believes that no such evidence exists.
- 5. There is no evidence that Taxpayer authorized the Internal Revenue Service to make corrections and/or change the federal income tax withheld reported on the Taxpayer's 2008 account and Affiant believes that no such evidence exists.
- 6. There is no evidence of any defects in the 2008 Form 1040 as it was submitted to the Internal Revenue Service on or about March 27, 2009 and Affiant believes that no such evidence exists.
- 7. There is no evidence of any defects in the federal income tax withheld reported on the 2008 Forms 1099-OID, information returns, attached and/or submitted with the 2008 Form 1040 and Affiant believes that no such evidence exists.

IN WITNESS WHEREOF I hereunto set my hand and seal on this 27th day of June, 2009 and hereby certify all the statements made above are true, correct and complete.

Date: _____

)) ss:

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Signed: _____

John Henry Doe

JURAT

State of California

County of Orange

| Subscribed and sworn to (or affirmed) before me on this | 27th | day of | June | , 2009 | _, by | y |
|---------------------------------------------------------|------|--------|------|---------------|-------|---|
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<u>John Henry Doe</u>, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

(seal)

Signature

NOTARY'S CERTIFICATE OF SERVICE

It is hereby certified, that on the date noted below, the undersigned Notary Public mailed to:

INTERNAL REVENUE SERVICE P.O. Box 9019 Holtsville, NY 11742-9019

hereinafter, "Recipient," the documents and sundry papers pertaining to a certain Letter 3176C regarding JOHN H DOE as follows:

- 1. **CONSTRUCTIVE NOTICE OF CONDITIONAL ACCEPTANCE,** issued by John Henry Doe and dated June 27, 2009; and
- 2. COMMERCIAL AFFIDAVIT, issued by John Henry Doe and dated June 27, 2009; and
- 3. Letter CP22A from INTERNAL REVENUE SERVICE, dated on or about June 1, 2009; and
- 4. reference copy of this Notary's Certificate of Service (signed original on file)

by Certified Mail No. 7000 0000 0000 0000 1001 Return Receipt attached by placing same in a postpaid envelope properly addressed to Recipient at the said address and depositing same at an official depository under the exclusive face and custody of the U.S. Postal Service within the State of California.

NOTARY PUBLIC

<u>June 29, 2009</u> (Seal) DATE

(Stamp)

My commission expires: <u>August 24, 2010</u>

Sally Smith, Notary Public 123 Main Street Huntington Beach, CA 92648