



Internal Revenue Service
1973 North Rulon White Blvd. MS 6663
Ogden, UT 84404-0021

Department of the Treasury

Date: May 19, 2014

NORMAN J KREISMAN
21700 OXNARD ST STE 1160
WOODLAND HILLS CA 913677576

Taxpayer Name:

Taxpayer Identification Number:

Form Number:

1120

Year(s):

2012

Contact Telephone Number:

877-571-4712

Contact Fax Number:

855-235-8847

Contact Hours:

9:00 am – 5:00 pm

Dear Representative:

We are sending you the enclosed material under the provision of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Tax Technician
Business Underreporter Operation

Enclosures:

3219B

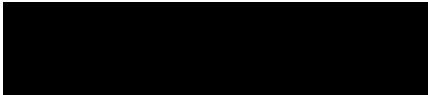


Department of the Treasury

Internal Revenue Service
1973 North Rulon White Blvd
Ogden, UT 84201-0028

Notice	CP3219B
Tax Period:	December 31, 2012
Notice Date:	May 19, 2014
Employer ID Number:	[REDACTED]
Form	1120
To Contact us	Phone 1-877-571-4712 Fax 1-855-235-8847
Last Date to Petition Tax Court	August 17, 2014

7013 2250 0000 8694 7411



Notice of Deficiency

Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your December 31, 2012 income tax. You have the right to challenge the increase in U.S. Tax Court. This notice explains how the additional amount was calculated and how you can challenge the increase in U.S. Tax Court.

Summary

Increase in tax (deficiency)	\$	8,171
Failure-to-file penalty	\$	-
Substantial tax understatement penalty	\$	-

What you need to do immediately

Review this notice and compare our changes to the information on your December 31, 2012 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 4089 - Notice of Deficiency Waiver and mail it to us in the envelope provided.
- You can send a payment with Form 4089. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If you don't agree with the changes

- You have the right to challenge the increase in tax by filing a petition with the U.S. Tax Court by August 17, 2014. The Court can't consider your case if the petition is filed late. You can download a petition form and rules from www.ustaxcourt.gov or contact:

Clerk of the U.S. Tax Court
400 Second Street, NW
Washington, DC 20217
1-202-521-0700

- If you want us to consider additional information, please mail it to us in the enclosed envelope immediately. Our consideration will not extend the August 17, 2014 deadline to file a petition with the U.S. Tax Court.

Notice	CP3219B
Tax Period	December 31, 2012
Notice Date	May 19, 2014
Employer ID number	[REDACTED]
Form	1120

If we don't hear from you

If we don't receive your Form 4089 - Notice of Deficiency Waiver, or you don't file a petition with the U.S. Tax Court by August 17, 2014, you'll receive a bill from us for the additional tax you owe plus any penalties and interest that apply.

Additional Information

- Visit www.irs.gov/cp3219b.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 3498-B, The Examination Process
- Keep this notice for your records.

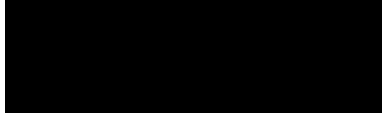
- If you'd like to authorize someone, in addition to you, to contact the IRS concerning this notice, please complete and send us the Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf. Download Form 2848 from www.irs.gov, or call 1-800-TAX-FORM (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. You may be eligible for help from the Taxpayer Advocate Service (TAS) if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should. TAS is your voice at the IRS. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation (this includes businesses as well as individuals). You can reach TAS by calling the TAS toll-free number at 1-877-777-4778 or by contacting the local Taxpayer Advocate office at:

OGDEN IRS CENTER
TAXPAYER ADVOCATE
1793 N RULON WHITE BLVD
STOP 1005
OGDEN, UT 84404

To learn more about TAS and your basic tax responsibilities, visit www.taxpayeradvocate.irs.gov.

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

Name, SSN or EIN, and address of Taxpayer(s)



Kind of Tax Form 1120	<input checked="" type="checkbox"/> Copy to Authorized Representative
--------------------------	---

Tax Year Ended	Increase in Tax	Deficiency	Penalties
December 31, 2012			
Increase in tax (deficiency)	\$ 8,171.00		

See the attached explanation for the above deficiencies

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your Signature _____ (Date signed)

Spouse's Signature, If A Joint Return Was Filed _____ (Date signed)

Taxpayer's Representative Sign Here _____ (Date signed)

Corporate Name: _____

Corporate Officers Sign Here _____ (Signature) _____ (Title) _____ (Date signed)

Corporate Officers Sign Here _____ (Signature) _____ (Title) _____ (Date signed)

Note:

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund. It will not prevent us from later determining, if necessary, that you owe additional tax; nor will it extend the time provided by law for either action.

If you later file a claim and the Internal Revenue 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.

joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of the corporation followed by the signature and title of the officer(s) authorized to sign.

Who Must Sign

If this waiver is for any year(s) for which you filed a

If you agree, please sign one copy and return it; keep the other copy for your records.

The proposed changes to your tax return are listed below:

Changes To Your Income And Deductions	Shown On Your Return	Reported To IRS, or as Corrected	Proposed Change
GROSS RENTS	\$0	\$53,289	\$53,289
OTHER INCOME	\$0	\$240	\$240
	\$0	\$0	\$0
	\$0	\$0	\$0
	\$0	\$0	\$0
	\$0	\$0	\$0
TOTAL CHANGE TO TOTAL INCOME			\$53,529

Changes to Your Tax Computation	Shown on Your Return	As Corrected by IRS	Proposed Change
Taxable Income, line 30	-\$846	\$52,683	\$53,529
Tax, Sch J line 2	\$0	\$8,171	\$8,171
Other Credits, Sch J line 6	\$0	\$0	\$0
Other Taxes, Sch J line 8 + 10	\$0	\$0	\$0
Total Tax, line 31	\$0	\$8,171	\$8,171
		Penalties	\$0
	Interest - if paid by	April 24, 2014	\$277
		Total Amount You Owe	\$8,447
		Refund	\$0

Information Reported to IRS that differs from the amounts shown on your return.

To assist you in resolving this matter, we have enclosed transcripts of information returns the IRS used to determine the potential discrepancy. The listing may include amounts already reported on your tax return.

Misidentified income

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

Next steps

- You don't need to file an amended tax return for December 31, 2012. We will make the correction when we receive your response. However, if you choose to file an amended tax return, write "CP2030" on the top of your amended federal tax return and attach it behind your completed Response form. Go to www.irs.gov to download Form 1120X or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return for any other tax periods in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

Additional information

- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 3498-A, The Examination Process.
- Keep this notice for your records.

Explanation of Changes

The following are additional explanations to help you understand the proposed changes to your tax return.

Please review your tax return to determine if, based on our proposal, the changes will affect the Net Operating Loss (NOL) as reported on Form 1120, line 30. You may need to change the NOL amount or adjust the amount carried forward to a subsequent year. If you have already applied the NOL to another tax year, you need to file a Form 1120X, Amended U.S. Corporate Tax Return for the other year with the appropriate Internal Revenue Service Center. If the tax return for the affected period has not yet been filed, confirm with a signed statement that your records have been corrected.

ACCURACY PENALTY FOR SUBSTANTIAL TAX UNDERSTATEMENT – IRC SECTION 6662(d)

If we increase your tax, and the increase exceeds 10% of the corrected tax and is also equal to or greater than \$10,000, the law requires an accuracy-related penalty due to substantial understatement of tax. The penalty is 20% of your tax increase. The penalty may be reduced or not charged 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 that clearly outlines the facts supporting your treatment of the understated income.

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

For a detailed calculation of your interest, call 1-877-571-4712.

Corporate Interest – We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

77053476332012000000

*(TY2012)

DOCUMENT TYPE: 1099-MISC

PAYEE ENTITY DATA: 77-0534763

JEFFREY J BENES INC

DBA THE SMART GROUP DBPP

2349 GILLINGHAM CIR

THOUSAND OAKS

STATE: CA ZIP: 91362-0000

NOT DIRECT SALES

NO SECOND NOTICE

ACCOUNT NUMBER: N/A

PAYER ENTITY DATA: 820476950

NORTH IDAHO RENTAL CO INC

923 SHERMAN AVENUE SUITE 110

COEUR DALENE ID 83814

FED TAX WH.....\$0

RENTS.....\$53,289+

MISC OTH I.....\$240+

TAXPAYER COPY
