



Department of the Treasury  
Internal Revenue Service  
CINCINNATI OH 45999-0038

IRS USE ONLY

Notice Number: CP210  
Date: February 15, 2010

Taxpayer Identification Number:

Tax Form: CVL PEN  
Tax Period: December 31, 2005

M&M FINANCIAL CONSULTING  
ZERIN KEPPEL  
1300 W BELMONT AVE STE 320  
CHICAGO IL 60657-3242951

Amount of Refund
\$904.25

Statement of Adjustment to Your Account

Balance Due on Account Before Adjustment	\$1,580,128.07
Adjustment Computation	
<u>Penalty Decrease -</u>	\$1,581,004.81
Interest Allowed	\$27.51
Net Adjustment Credit	\$1,581,032.32
Overpayment	\$904.25

Interest allowed must be reported as income on your next income tax return.

The penalty you were previously assessed, Failure to File Forms W-2, was removed.

Examining Officer's Report

IRC section 6751 (d)

According to our records, your Examining Officer gave you a report that explained the reason for this penalty.

Status of Your Account (Exam)

This notice isn't the result of an examination of your return. We notify a taxpayer when we select his/her return for examination.

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with your specific taxpayer account information.)