



Department of the Treasury
Internal Revenue Service
1973 N Rulon White Blvd Stop 4450
Ogden, UT 84404-0076

033415.267409.23278.2342 1 MB 0.435 701



NATHAN N COOLEY
11200 LIPSCOMB ST
ANCHORAGE AK 99516-1513

Notice	CP72
Tax Year	2012
Notice date	February 24, 2014
Social Security number	
To contact us	1-866-883-0235
Your Caller ID	432164
Page 1 of 3	29H

*Received
2/18/14*

We may assess a \$5,000 frivolous filing penalty against you

File a corrected 2012 Form 1040 tax return immediately

You recently filed an unsubstantiated tax return claiming one or more frivolous positions. This means we found some of the information on your tax return to be frivolous and that your position has no basis in the law. (Internal Revenue Codes section 6702)

If you don't correct these errors immediately, we'll assess a \$5,000 frivolous filing penalty against you. You can avoid this penalty if you file a corrected return within 30 days of this notice date to the address on the Return coupon below.

What you need to do immediately

Send us a corrected 2012 tax return within 30 days of this notice date

Please attach the Return coupon below to your corrected tax return along with any supporting documents, and mail to the address on the coupon. If we receive your corrected return on time, we'll disregard the documents you previously filed and won't assess the frivolous filing penalty for that corrected return.

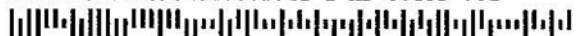
Be sure to file accurate and completed tax returns in the future

If you continue to submit documents claiming frivolous positions, we'll assess the \$5,000 penalty each time you file a frivolous return. If you file a joint return, we'll assess the penalty against both you and your spouse. (Internal Revenue Code section 6702)



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