

For assistance, call:

Notice Number: CP21B

Date: January 12, 2009

Taxpayer Identification Number:

Tax Form: 1040

Tax Year: December 31, 2005

%MICHAEL J CHAPUT
16 WESTLAND AVE
OLD ORCHD BCH ME 04064-2542166

Amount of Refund
\$225,006.52

This is not a bill

We Changed Your Account

We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.

Why You Received This Notice

As you requested, we changed your account for 2005 to correct your

- Schedule E income (or loss)
- schedule A

How We Changed Your Account

We changed your account as follows:

Account balance before this change	None
Decrease in tax because of this change	\$223,876.00 CR
Decrease in interest previously charged*	\$1,130.52 CR
Amount to be refunded to you (if you owe no other taxes or other debts we are required to collect)	\$225,006.52

*If you claimed a tax deduction for this interest, remember to report it as income on your next tax return.

How This Affects You

You may have already received your refund by direct deposit or mail. If not, you can expect it in approximately 2 weeks. Your refund will include interest if applicable. We will notify you if any pending matters postpone your refund.

\$46,000!

