Form 2285
(Rev. November 1989)
Department of the Treasury
Internal Revenue Service

Concurrent Determinations of Deficiencies *(Increases in Tax)* and Overassessments *(Decreases in Tax)* in Cases Involving Restricted Interest Provisions of the Internal Revenue Code

Taxpayer's Name and Identification Number

Taxable Year Ended 12-31-80

Power of Attorney's Name and Address

Section I - Computation of Increase *(Decrease)* in Tax

Amounts representing decreases in tax are enclosed in parenthesis in Sections I and II.

Prepared by *(Signature)*

Date

Interest Notice / CI No. / CI No. / Allowed under / Code section I.R.C.	General Adjustments (a)	Other (b)	Carryback Losses or Credits From: First Succeeding Taxable Year 1981 (c)	Second Succeeding Taxable Year 1982 (d)	Third Succeeding Taxable Year 1983 (e)	After All Adjustments (f)
1. Taxable income for income tax purposes						
2. Net adjustments						
3. Correct taxable income				* REFUNDED		
4. Tentative income tax						
5. Current tax credits				5-14-85		
6. Less tax credit carryback				WITHOUT		
7. Income tax				INTEREST		
8. Previous tax liability						
9. Increase *(decrease)* in tax						
10. Tentative allowance			2500	* 3,400	6,000	
11. Net increase *(decrease)* in tax	8,500		(1,600)	3,400	2,000	12,300

EX. Q-24

Section II - Interest Worksheet

Increase/Decrease in tax $

1.
2.
3.
4.

Amount	From	To	Interest	Comments
1,600	3-15-81	12-31-81		
6,900	"	7-16-90	13,876	
(1,600)	1-01-82	3-15-81	— 0 —	18,229
3,400	5-14-85	7-16-90	2,428	
2,000	3-15-84	"	1,925	
INT ON INT				
18,229	7-16-90	8-05-90	110.	
		870 DATE + 30 DAYS		

870 Date: 7-06-90
23C Date: 12-13-90

PAYMENT DATE 7-16-90 (# 12,300)

Increase/Decrease in tax | Name | Date of Computations | Interest to be