Department of the Treasury	Transmittal Number	Date of Issue
	16-05	05/02/2016
IDRS CORRESPONDEX	Originating Office	Form Number
Internal Revenue Service	SE:W:CAS:AM	**105C**

Title: Claim Disallowed

Number of Copies	Distribution to:	Former Letter
Original and 1	2 to T/P	0105C (Rev. 09-15)
OMB Clearance Number	Expires	
-		IMF/BMF

Letters Considered in Revision:

CERTIFIED MAIL

Taxpayer identification number: [01 12T]
Kind of tax: [02 25V]
A Amount of claim[03 1A]: $[04 15$] [05 15$]
A [06 15$] [07 15$]
A [08 15$]
Date of claims received: [09 13D]
Tax period[10 1A]: [11 13P] [12 13P]
[13 13P] [14 13P]
[15 17V]

Dear [-30V]

B We are responding to an inquiry of [16 13D], on your behalf from
B [17 20V]. We have no record that you authorized [18 4V] to
B act for you. Please notify [19 4V] that we replied directly to you. If
B you want to authorize a third party to represent you, complete Form
B 2848, Power of Attorney and Declaration of Representative. If you want
B to give us permission to release your confidential tax information to
B a third party, complete Form 8821, Tax Information Authorization. For
B more information about these forms, visit our website at www.irs.gov
B or call the telephone number listed at the end of this letter.

WE COULDN'T ALLOW YOUR CLAIM

We disallowed your claim[20 1A] for credit for the period[21 1A] listed at the top of this letter.

WHY WE CAN'T ALLOW YOUR CLAIM

C [22 385V]
C
D You aren't eligible to claim the premium tax credit because your
D household income is greater than 400 percent of the federal poverty
D line for a family of your size.
D
E You aren't eligible to claim the premium tax credit because you didn't
E claim any exemptions, including yourself, on your return.
E

F The premium tax credit is only available for tax year 2014 or later.
F

G You aren't eligible to claim the premium tax credit because your
G filing status is "married filing separately" and you didn't check the
G "Relief" box on Form 8962.
G

H You filed Form 8965 to claim an exemption from the shared
H responsibility payment based on a short coverage gap. We disallowed
H your claim for a short coverage gap exemption because the period
H without coverage was 3 months or longer. The short coverage gap
H exemption is available only if the period without coverage is less
H than 3 consecutive months. You can find information about this
H exemption in the Form 8965 instructions, which you can download from
H our website at www.irs.gov/form8965.
H

I You filed Form 8965 to claim an exemption from the shared
I responsibility payment based on short coverage gaps. We allowed the
I exemption for the first short coverage gap during the year and
I disallowed the exemption for the other gaps in coverage. The law
I allows taxpayers to claim an exemption only for the first short
I coverage gap that occurs during the year. You can find information
I about this exemption in the Form 8965 instructions, which you can
I download from our website at www.irs.gov/form8965.
I

J You filed Form 8965 to request an exemption from the shared
J responsibility payment based on religious conscience or a certain type
J of hardship only available through the Health Insurance Marketplace.
J For information about applying for one of these exemptions through the
J Marketplace, visit www.healthcare.gov.
J

K You're not eligible to claim the Small Employer Health Insurance
K Premiums credit on Form 8941 because you checked the "no" option when
K asked if you participated in a Small Business Health Options Program
K (SHOP) Marketplace (or met an exception). You must offer a qualified
K health plan to your employees through a SHOP Marketplace to claim the
K credit.
K

L The laws of [23 15V], a community property state, allow us to
L use some or all of the refund from a jointly filed tax return as a
L payment toward either spouse's tax debt.
L

M We can't allow the amount claimed for the [24 28V]
M because [25 18V] 17 years of age or older during the tax
M year.
M

N We can't allow the Internal Revenue Code Section 179 expenses as you
N claimed them. You must request these deductions on a timely filed
N original tax return or on a timely filed amended tax return. However,
N you may be able to use another method of depreciation for these
N expenses. Publication 946, How to Depreciate Property, has more
N information on depreciation that you may find helpful.
N

O We can't allow the Internal Revenue Code Section 179 expenses as you
O claimed them. You must request these deductions on a timely filed
O original tax return or on an amended tax return you filed within six
O months of the due date (excluding extensions) of a timely filed
O original tax return. However, you may be able to use another method of
O depreciation for these expenses. Publication 946, How to Depreciate
O Property, has more information on depreciation that you may find
O helpful.
O

P You're not eligible to claim the Health Coverage Tax Credit based
P on the information the Department of Labor (DOL) and the Pension
P Benefit Guaranty Corporation (PBGC) provided to us. Your state

P workforce agency, through the DOL and the PBGC, determines eligibility
P for the credit.
P
Q We disallowed the Health Coverage Tax Credit. If you're entitled to
Q Medicare Part A or enrolled in Medicare Part B, you're not eligible
Q to claim the credit.
Q
R We disallowed your claim for refund of Federal Insurance Contribution
R Act (FICA) taxes based on North Dakota State University v. United
R States. The IRS can only refund Federal Insurance Contribution Act
R (FICA) taxes to individuals who file claims that originated in the
R Eighth Circuit (ND, SD, NE, MN, IA, MO, and AR) and have the same
R facts as this court decision. Your claim doesn't meet these criteria.
R
S We disallowed your claim for credit or refund because you didn't
S verify that you meet the following qualifications to file as Head of
S Household:
S
S - Your home was the home of a qualifying person for more than
S half the tax year.
S - You paid more than half the cost of keeping up your home for
S the tax year.
S
S If you were married, you may still qualify for head of household if
S you filed a separate return, your spouse did not live in your home for
S the last six months of the tax year, and your home was the main home
S for more than half of the year of your child for whom you are entitled
S to claim a dependency exemption (or would be entitled under the
S special rule for divorced or separated parents. See Publication 504,
S Divorced or Separated Individuals for more information).
S
T You can't file a joint return three or more years after the original
T due date of a return you filed separately, without extensions (Section
T 6013(b)(2)(A) of the Internal Revenue Code).
T
U Married taxpayers can file separate returns as long as they file on or
U before the original due date of their joint tax return. We can't
U approve your request to file separately because the postmark on your
U return was after the original due date of the joint return.
U
V You excluded income from your gross income that you should not have
V excluded. Gross income is all income you receive in the form of money,
V goods, property, and services that isn't exempt from tax (Section 61
V of the Internal Revenue Code). The income we are referring to is
V [26 63V]
V
W A net operating loss carryback is not allowed to or from any taxable
W year of a personal service corporation to which a Section 444
W election applies (i.e., an election to have a tax year other than
W the generally required calendar year). Our records show your
W corporation can't carry the [27 4Y] net operating loss to tax year [28 4Y]
W because of a Section 444 election as a fiscal year filer. However,
W you can carry your net operating loss forward.
W
X We can't allow a claim for credit or refund because you filed your
X claim more than 3 years after the due date of the tax return
X (including extensions) for the tax year that established the
X carryback.
X
Y You filed your [29 4V] original employment tax return for the period
Y ending [30 13P]. Your tax return showed an overpayment; however,
Y we can't allow your claim for credit or refund of this overpayment
Y because you filed your claim late.
Y

Y We can only credit or refund amounts you paid within the three-year
Y period before you filed your claim (plus any approved extension of
Y time to file). We consider deposits you made on time as paid on April
Y 15 of the calendar year after the calendar year for which you filed
Y the quarterly return. The time from the payment date (April 15) to the
Y period for which you filed your claim is more than three years
Y (including any extension of time to file).
Y
Z You filed your original tax return more than 3 years after the due
Z date. Your tax return showed an overpayment; however, we can't allow
Z your claim for credit or refund of this overpayment because you filed
Z your return late.
Z
Z We can only credit or refund an overpayment on a return you file
Z within 3 years from its due date. We consider tax you withheld and
Z estimated tax as paid on the due date (i.e., April 15) for filing your
Z tax return. We treat the amount of the allowable earned income credit
Z that exceeds the actual income tax you owe in a similar manner as
Z these prepaid credits.
Z
0 We can't allow your claim for credit or refund because you filed it
0 more than 3 years after the tax return due date. You must file a claim
0 within 3 years from the date you filed the return.
0
0 We can only credit or refund the amount you paid during the
0 three-year period before you filed the claim (plus any approved
0 extension of time to file. We consider tax you withheld and estimated
0 tax payments as paid on the due date (i.e., April 15) for filing your
0 tax return. We treat the amount of the allowable earned income credit
0 that exceeds the actual income tax you owe in a similar manner as
0 these prepaid credits.
0
1 You filed your claim more than 3 years after you filed your tax
1 return.
1
2 You filed your claim more than 2 years after you paid the tax or
2 balance due.
2
3 The postmark date on your tax return's envelope is [31 13D].
3 The last day to file a claim for tax year [32 4Y] was [33 13D]. We
3 can't allow your claim because the postmark isn't on or before the
3 deadline.
3
4 Because we have no record that you filed a tax return, we have to base
4 your claim on the date you paid your taxes. We can't allow a credit or
4 refund on a claim filed after 2 years from the date you paid the tax.
4
5 You based your claim on a frivolous position that isn't supported by
5 law. Federal courts consistently rule against these arguments and
5 may impose substantial fines for taking a frivolous position.
5
6 We are disallowing the credit on line [34 2V], Form [35 9V]. You based
6 this credit on a frivolous position with no legal basis. We initially
6 allowed this claim in error. If you don't return this amount, we will
6 charge additional interest and take collection action.
6
7 Your claim is frivolous and has no legal basis. Federal courts
7 consistently rule against these arguments. Your Form 1041 tax return
7 includes income that should be reported on a Form 1040, U.S.
7 Individual Income Tax Return.
7
8 [36 385V]
8

WHAT TO DO IF YOU DISAGREE

9 The Department of Labor (DOL) or Pension Benefit Guaranty Corporation
9 (PBGC) can provide you with documentation if you're eligible.
9
9 - Trade adjustment assistance (TAA) and alternative trade
9 adjustment recipients can call the DOL at 1-877-US-2JOBS
9 (TTY 1-877-889-5627 or TTY/TDD 1-877-889-5627 for individuals
9 who are deaf, hard of hearing, or have a speech disability).
9
9 - PBGC recipients can call 1-800-400-7242.
9
9 You can resubmit documentation for our consideration; however, we
9 don't treat such a submission as a new claim and your two-year period
9 (from the date of this letter) for filing suit will continue to run.
9
a You can submit a statement for our consideration that explains why
a you're not eligible for Medicare health coverage, Part A or B.
a However, we don't treat such a submission as a new claim and your
a two-year period (from the date of this letter) for filing suit will
a continue to run.
a
b You can appeal our decision with the Office of Appeals (which is
b an independent organization within the IRS) if we disallowed your
b claim because our records show that you filed your claim late.
b Generally, a claim is late if you filed it the later of:
b
b - 3 years from the due date of a timely-filed return without an
b extension
b - 3 years from the date we received a late return or a timely
b filed return with an approved extension
b - 2 years after you paid the tax
b
b In addition, for a claim filed within three years of the date you
b filed your tax return, we can only refund or credit the amount you
b paid during the three-year period before the date you file the claim
b (plus any approved extension of time to file). Similarly, for claims
b filed within the two-year period, we can only credit or refund the
b amount you paid during the two-year period before the date you file
b the claim. The Appeals Office can't change the amount of time the law
b allows you to file a claim for refund or credit.
b
b If you decide to appeal our decision, send us an explanation of why
b you believe you filed your claim on time; for example, you had an
b extension of time to file your original tax return. We will consider
b your explanation before forwarding your request to the Office of
b Appeals.
b
b Please note, reasonable cause or similar explanations that may provide
b relief from a penalty for filing a tax return late don't apply to the
b time limitations for filing a claim set by law. Exceptions that can
b extend the time to file a claim for refund include:
b
b - Service in a combat zone
b - A claim involving an item with a filing period longer than the
b general three-year period (for example, bad debts and worthless
b securities)
b - Financial disability
b
b Financial disability is the inability to manage financial affairs due
b to a medically-determined physical or mental impairment that could
b result in death or that lasts (or can be expected to last)
b continuously for at least twelve months. A physician's written
b statement is required as proof of financial disability. Please review
b Publication 556, Examination of Returns, Appeal Rights, and Claims for

Refund, for more information about these exceptions.

You have the right to appeal our decision to disallow your claim. You can represent yourself before Appeals or you can have an attorney, certified public accountant, enrolled agent, or any other person authorized to practice before the IRS represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written power of attorney) to your written statement. If we don't hear from you within 30 days from the date of this letter, we will process your case with the information we have now.

For claims $25,000 or less, you can request a small dollar case appeal. You must prepare a formal protest for a disallowed claim over $25,000.

To request a small dollar case appeal:

1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your appeal request to the address at the top of the first page of this letter.

To prepare a formal protest:

1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Include a detailed statement of facts with names, amounts, locations, etc., to support your reasons for disputing the disallowance.
5. Sign the perjury statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, he or she must sign the statement.
6. Mail your written formal protest to the address at the top of the first page of this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

_______________________________________ ______________
Signature Date

_______________________________________ ______________
Spouse's Signature, if a Joint Return Date

STATEMENT BY INDIVIDUAL AUTHORIZED TO PRACTICE BEFORE THE IRS

"Under penalty of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge the protest and accompanying documents are true and correct."

_____________________________________ __________________ __________
Signature of Representative Enrollment Number Date

d If you don't agree with our decision, you can file suit to recover
d tax, penalties, or other amounts, with the United States District
d Court that has jurisdiction or with the United States Court of Federal
d Claims. These courts are part of the judiciary branch of the federal
d government and have no connection with the IRS.
d
d The law gives you 2 years from the date of this letter to file suit.
d If you decide to appeal our decision first, the 2-year period still
d begins from the date of this letter. However, if you signed an
d agreement that waived your right to the notice of disallowance (Form
d 2297), the period for filing suit begins on the date you filed the
d waiver. The 2-year-period can be extended if you and the IRS sign a
d Form 907.
d
e You can call the Examination toll-free number 1-[37 12V] within 60
e days from the date of this notice. Please have your information and
e this notice available when you call.
e
f You can request an appeal, a hearing, or a meeting to disagree with
f any examination action. However, we will not allow an appeal in cases
f of failure or refusal to comply with tax laws because of moral,
f religious, political, constitutional, conscientious, or similar
f grounds.
f
g [38 385V]
g

If you need forms, schedules or publications to respond to this letter, you can download them at www.irs.gov/formspubs or call 1-800-TAX-FORM (1-800-829-3676).

h INFORMATION ABOUT YOUR BALANCE DUE
h
i The current balance due for the tax period [39 13P], is
i $[40 15$], which includes applicable penalties and interest
i figured to [41 13D]. We will continue to charge applicable
i penalties and interest until you pay the amount you owe in full.
i
j The amount you owe for the tax periods below includes applicable
j penalties and interest figured to [42 13D]. We will continue to
j charge applicable penalties (up to the maximum allowed by law) and
j interest until you pay the full amount you owe.
j

		Amount	Form	Tax Period
j	$	[43 15$]	[44 9V]	[45 13P]
j	$	[46 15$]	[47 9V]	[48 13P]
j	$	[49 15$]	[50 9V]	[51 13P]
j	$	[52 15$]	[53 9V]	[54 13P]
j	$	[55 15$]	[56 9V]	[57 13P]

j
k PAYMENT OPTIONS
k
k PAY NOW ELECTRONICALLY
k We offer free payment option to securely pay your tax bill directly
k from your checking or savings account. When you pay online or from
k your mobile device, you can:
k - Receive instant confirmation of your payment
k - Schedule payments in advance
k - Modify a payment before the due date
k
k You can also pay by debit or credit card for a small fee. To see all
k of our payment options, visit www.irs.gov/payments.
k
k PAYMENT PLANS
k If you can't pay the full amount you owe, pay as much as you can now

```
k  and make arrangements to pay your remaining balance. Visit
k  www.irs.gov/paymentplan for more information on installment agreements
k  and online payment agreements. You can also call us at [58 14V]
k  to discuss your options.
k
k  OFFER IN COMPROMISE
k  An offer in compromise allows you to settle your tax debt for less
k  than the full amount you owe. If we accept your offer, you can pay
k  with either a lump sum cash payment plan or periodic payment plan. To
k  see if you qualify, use the Offer in Compromise Pre-Qualifier tool on
k  our website. For more information, visit www.irs.gov/offers.
k
k  ACCOUNT BALANCE AND PAYMENT HISTORY
k  For information on how to obtain your current account balance or
k  payment history, go to www.irs.gov/balancedue.
k
k  If you mail a payment, send it to the address at the top of the first
k  page of this letter and make your check or money order payable to the
k  United States Treasury. Be sure to provide on each payment:
k      - Name
k      - Address
k      - Taxpayer identification number
k      - Daytime telephone number
k      - Tax period
k      - Tax form
k
l                        PAYMENT OPTIONS
l
l  PAY NOW ELECTRONICALLY OR BY PHONE
l  The Electronic Federal Tax Payment System (EFTPS) is a free payment
l  service for paying taxes online or by phone. TO use EFTPS, you must
l  enroll online at www.eftps.gov (registration may take up to 7 business
l  days to take effect). When you use the EFTPS website, you can:
l      - Receive instant confirmation of your payment
l      - Access payment history to review previous payments
l      - Schedule payments up to 365 days in advance
l      - Cancel a payment before the scheduled date
l      - Make a payment 24 hours a day, 7 days a week
l      - Authorize your financial institution or authorized third party
l        (such as an accountant or payroll provider) to schedule payments
l        for you
l
l  You may also be able to pay by debit or credit card for a small fee,
l  depending on the type of tax you owe. To see all of our payment
l  options, visit www.irs.gov/payments.
l
l  PAYMENT PLANS
l  If you can't pay the full amount you owe, pay as much as you can now
l  and make arrangements to pay your remaining balance. Visit
l  www.irs.gov/paymentplan for more information on how to apply for
l  installment agreements and online payment agreements. You can also
l  call us at [59 14V] to discuss your options.
l
l  Small businesses that owe $25,000 or less in assessed tax, penalty,
l  and interest can also apply online for an in-Business Trust Fund
l  Express installment agreement at www.irs.gov/paymentplan.
l
l  OFFER IN COMPROMISE
l  An offer in compromise allows you to settle your tax debt for less
l  than the full amount you owe. If we accept your offer, you can pay
l  with either a lump sum cash payment plan or periodic payment plan. For
l  more information, visit www.irs.gov/offers.
l
l  PAYMENT HISTORY
```

l If you made payments through EFTPS, you can log on to your EFTPS
l account online to review payments you made by phone or online.
l
l If you mail a payment, send it to the address at the top of the first
l page of this letter and make your check or money order payable to the
l United States Treasury. Be sure to provide on each payment:
l - Name
l - Address
l - Taxpayer identification number
l - Daytime telephone number
l - Tax period
l - Tax form
l
m We've provided a general explanation of the penalties and/or interest
m we may have included in the current balance due on your account. If
m you want a specific explanation of how we computed the balance on your
m account, call us at the toll-free number in this letter, and we will
m send you a detailed computation.
m
m ** Filing and/or Paying Late -- IRC Section 6651 **
m
m We assess a 5% monthly penalty for filing your return late and a 1/2%
m monthly penalty for not paying the tax you owe by the due date. When
m both penalties apply for the same month, the amount of the penalty for
m filing late for that month is reduced by the amount of the penalty for
m paying late for that month.
m
m The failure-to-file or failure-to-pay penalty may not apply where
m you've shown that the failure is due to reasonable cause and not
m willful neglect.
m
m We base the monthly penalty for filing late on the tax required to be
m shown on the return that you didn't pay by the original return due
m date, without regard to extensions.
m
m We base the monthly penalty for paying late on the net unpaid tax at
m the beginning of each penalty month following the payment due date
m for that tax.
m
m We charge the penalties for each month or part of a month the return
m or payment is late; however, neither penalty can be more than 25% in
m total.
m
m Income tax returns are subject to a minimum filing late penalty when
m filed more than 60 days after the due date, including extensions.
m The minimum penalty is $205 ($135 for returns due between 1/1/2009 and
m 12/31/2015, $100 for returns due before 1/1/2009) or 100% of the tax
m required to be shown on the return that you didn't pay on time,
m whichever is less.
m
m The penalty for paying late applies even if you filed the return was
m on time. The due date for payment of the tax shown on the return
m generally is the return due date, without regard to extensions. You
m must pay increases in tax within 21 days of the date of our notice
m demanding payment (10 business days if the amount in the notice is
m $100,000 or more).
m
m If we issue a Notice of Intent to Levy and you don't pay the balance
m due within 10 days of the date of the notice, the penalty for
m paying late increases to 1% per month.
m
m For individuals who filed on time, the penalty decreases to 1/4% per
m month while an approved installment agreement with the IRS is in
m effect for payment of that tax.

m
m ** Interest -- IRC Section 6601 **
m
m We are required by law to charge interest when you do not pay your
m liability on time. Generally, we calculate interest from the due date
m of your return (regardless of extensions) until you pay the amount you
m owe in full, including accrued interest and any penalty charges.
m Interest on some penalties accrues from the date we notify you of the
m penalty until it is paid in full. Interest on other penalties, such as
m failure to file a tax return, starts from the due date or extended due
m date of the return. Interest rates are variable and may change
m quarterly.
m
n ** Late or incomplete [60 13V] return -- IRC Section [61 4N] **
n
n The penalty is $[62 6$] per [63 24V], for each month or
n part of a month the return was late or incomplete, for up to [64 2N]
n months.
n
o You owe a shared responsibility payment (SRP) because one or more
o members of your tax household didn't have minimum essential health
o coverage, per Internal Revenue Code Section 5000A. The SRP amount that
o you owe is not subject to a Notice of Federal Tax Lien filing, a levy
o on your property, or the failure-to-pay penalty. However, if you don't
o pay within 21 days from the date of the first notice demanding payment
o of the SRP, interest accrues from the date of the notice until you pay
o the total SRP balance due. We may apply your federal tax refunds to
o the SRP balance until it is paid in full.
o

HOW TO CONTACT US

p If you have questions, you can call [65 20V] at
p [66 21V] between [67 10V] and [68 14V].
p
p If you prefer, you can write to us at the address at the top of the
p first page of this letter.
p
q If you have questions, you can call us toll free at 1-800-829-[69 4B].
q
q If you prefer, you can write to us at the address at the top of the
q first page of this letter.
q
r If you have questions, you can call us toll free at
r [70 23V].
r
r If you prefer, you can write to us at the address at the top of the
r first page of this letter.
r
s If you have questions, you can call us toll free at 1-877-829-5500.
s
s If you prefer, you can write to us at the address at the top of the
s first page of this letter.
s
t If you have questions, you can call us toll free at 1-866-682-7451
t extension 569.
t
t If you prefer, you can write to us at the address at the top of the
t first page of this letter.
t

When you write, include a copy of this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number (   )________________________ Hours________________

You can get any of the forms or publications mentioned in this letter on our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

Sincerely yours,

[71 35S]
[72 35S]

Enclosures:
Copy of this letter
Publication 1
u Envelope
v [73 25V]
v
w Notice [74 9V]
w
x Form [75 9V]
x
.

NOTE: Use the appropriate signature title code for "Director, Service Center".

NOTE: Fill-in 15 is designed for suspense case identification. Enter a DLN or other case control/identifying data in this fill-in.

NOTE: In fill-ins 03 and 20, enter "s" for more than one claim. In fill-ins 10 and 21, enter "s" for more than one tax period. Omit these fill-ins if there is only one claim or tax period.

NOTE: In fill-in 23, enter the name of the state.

NOTE: In fill-in 24, enter "child tax credit", or "additional child tax credit".

NOTE: In fill-in 25, enter "your child was" or "your children were".

NOTE: If Sel. D, E, F, G, H, I or J is used, also use Sel. t.

NOTE: If Sel. P is used, also use Sel. 9. DO NOT USE Sel. c or d.

NOTE: Only use Sel. K for tax years 2014 and later.

NOTE: Only use Sel. N for tax years 2003 through 2014.

NOTE: Only use Sel. O for tax years 2015 and later.

NOTE: If Sel. Q is used, also use Sel. a. DO NOT USE Sel. c or d.

NOTE: If Sel. X, Y, Z, 0, 1, 2, 3 or 4 are used, you must also use Sel. b, c and d.

NOTE: Sel. 5, 6, 7, and f are used only by the Frivolous Return Program function.

NOTE: Use Sel. c and d unless a specific exception applies. If you use Sel. c, also use Sel. u.

NOTE: Sel. e should be used for cases in Examination. Enter the applicable EXAM toll-free number in fill-in 37.
Numbers are:

```
AUSC - 866-897-0177  FSC  - 866-897-0177
KCSC - 866-897-0177  BSC  - 877-834-6303
CSC  - 800-477-0602  MSC  - 866-899-9085
OSC  - 866-899-9083  PSC  - 866-583-3251
```

Please be sure to use the correct area code as shown.

NOTE: Use Sel. h and m for a balance due and either i or j and either k or l. Use Sel. i for a single tax period or use Sel. j for multiple tax periods. Use k for IMF accounts and l for BMF accounts.

NOTE: Use Sel. k for IMF accounts and Sel. l for BMF accounts.

NOTE: If sel. i or j is used and contains a balance due from MFT 35, use Sel. o. If the balance due is SRP only, then do not use Sel. m.

NOTE: For fill-in 60 use "partnership" for MFT 06, "REMIC" for MFT 07, or "S corporation" for MFT 02.

NOTE: For fill-in 61 use "6698" for MFT 06 and MFT 07, and "6699" for MFT 02.

NOTE: For fill-in 62 use the amount from IRM 20.1.2.3.2(2) or IRM 20.1.2.5.2(2), as applicable.

NOTE: For fill-in 63 use "partner" for MFT 06, "shareholder" for MFT 02 and "residual interest holder" for MFT 07.

NOTE: For fill-in 64 use "5" or "12" as applicable.

NOTE: Use Sel. q when providing TP with one of the 3 BOD specific toll-free numbers. In fill-in 69, enter "8374", "0922" or "0115".

NOTE: Use Sel. r for all other toll-free numbers.

NOTE: Use Sel. s for TEGE cases only.

Letter 0105C (Rev. 03-2016)