

Department  
of the  
Treasury

|Transmittal Number|Date of Issue  
| 14-11 | 11/03/2014

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|Originating Office|Form Number  
| SE:W:CP:RC:AUR | 1802C  
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IDRS  
CORRESPONDEX  
Internal  
Revenue  
Service

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Title: Unreported Income; Final URP Response to Conclusive  
Correspondence (CP-2000)  
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OMB Clearance Number | Expires |  
- | | IMF

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Letters Considered in Revision:

Taxpayer identification number: [ ]  
Tax period: [ ]  
Form: [ ]  
[ ]

Dear [ ]

A Thank you for your reply dated [ ], to our notice about  
A proposed changes to some of the items on your tax return.

A  
B Thank you for your letter dated [ ], and your payment of  
B \$[ ].

B  
C Thank you for the information you furnished on [ ]. We are  
C pleased to inform you we cleared up the discrepancy.

C  
D We are responding to an inquiry of [ ], from  
D [ ]. We have no record that you authorized [ ] to  
D act for you in this matter. Please notify [ ] that we have replied  
D directly to you. If you want to authorize a third party to represent  
D you, complete Form 2848, Power of Attorney and Declaration of  
D Representative. If you want to give us permission to release your  
D confidential tax information, complete Form 8821, Tax Information  
D Authorization. For more information about these forms, visit our  
D website at [www.irs.gov](http://www.irs.gov) or call the telephone number at the end of  
D this letter.

D  
E We're sorry we couldn't contact you sooner. We must process and review  
E the information we receive from all employers, businesses, and  
E financial institutions and then compare it with the information shown  
E on your tax return.

E  
F We've now charged you the additional tax.

F

G The circumstances you described allowed us to remove the penalty for  
G failure to properly report income or deductions.

G  
H We accepted the recomputation of the tax deficiency you provided in  
H your response dated [ ].

H  
I Each person who has income should report it under his or her own  
I social security number. If you don't have a social security number,  
I contact the Social Security Administration and ask for Form SS-5,  
I Application for a Social Security Number, so you can apply for one.  
I When you get your number, be sure to give it to your payer(s) and  
I employer(s) so the future reports to the IRS and Social Security  
I Administration will be correct.

I  
J The law requires you to accurately report on your tax return all  
J income you receive. If the payer(s) don't send you the proper  
J information forms (for example, Form W-2 for wages or Form 1099 for  
J interest and dividends), you must estimate your income based on  
J paycheck stubs, deposit slips, or other records and report this  
J estimate on your tax return.

J  
K Please have the payer(s) correct your information in his or her  
K records so this problem won't occur in the future. Thank you for your  
K help.

K  
L In the future, report your business expenses and any reimbursements  
L on Form 2106, Employee Business Expenses.

L  
M Pensions, annuities, and other distributions rolled over into  
M tax-deferred accounts should be identified on the total distribution  
M line of your income tax return and the taxable amount should be shown  
M as zero to avoid future processing problems.

M  
N Your payment will be refunded within 6 to 8 weeks, if you don't owe  
N any other taxes or legal debts we're required to collect.

N  
O The payer(s) shown on our prior notice are reporting income to the IRS  
O under your personal taxpayer identification number and not your  
O employer/business identification number. To prevent future notices  
O from the IRS, you must notify these payers of your employer/business  
O identification number so they can correct their records.

O  
P If you receive a bill and you recently paid the amount you owe in  
P full, please disregard it.

P  
Q [ ]

Q  
R [ ]

R  
S If you later find additional information that would cause an increase  
S or decrease in your tax, you should file Form 1040X, Amended U.S.  
S Individual Income Tax Return, to correct your tax account. Generally,  
S the due date for filing Form 1040X is three years from the due date  
S of your original return or two years from the date you paid your tax  
S in full, whichever date is later.

S  
T The current amount you owe for the tax period [ ], is

T \$[ ], which includes penalties of \$[ ] and interest  
T of \$[ ] figured to [ ]. We'll continue to charge  
T interest until the amount you owe is paid in full.

T We've provided a general explanation of the possible penalties  
T and/or interest included in the current balance due. If you would like  
T a specific explanation of how the amounts were computed on your  
T account, please contact us at the toll-free number shown in this  
T letter, and we will send a detailed computation.

T \*\* Filing and/or Paying Late -- IRC Section 6651 \*\*

T We charge a 5% penalty for filing late, and 1/2% penalty for paying  
T late, when a return is filed late and the tax is not paid by the date  
T it was due. When both penalties apply for the same month, the penalty  
T for filing late is reduced by the amount of the penalty for paying  
T late for that month.

T The penalty for filing late is based on the tax ultimately due,  
T which was not paid by the original return due date without regard  
T to extensions.

T The penalty for paying late is based on the net unpaid tax at the  
T beginning of each penalty month following the payment due date  
T for that tax.

T The penalties are charged for each month or part of a month the  
T return or payment is late; however, neither penalty can be more  
T than 25% in total.

T Income tax returns are subject to a minimum penalty if filed  
T late and received more than 60 days after the due date. The  
T minimum penalty is \$135 (\$100 for returns due before 1/1/2009)  
T or 100% of the tax paid late, whichever is less.

T The penalty for paying late applies when tax is paid late, even  
T if the return was filed on time. The due date for payment of  
T tax shown on a return generally is the return due date without  
T regard to extensions. Increases in tax must be paid within 21  
T days of our notice demanding payment (10 business days if the  
T amount in the notice is \$100,000 or more).

T If we issue a Notice of Intent to Levy and the balance due isn't  
T paid within 10 days from the date of the notice, the penalty for  
T paying late increases to 1% per month.

T For individuals who filed on time, the penalty decreases to 1/4%  
T per month while an approved installment agreement with the IRS  
T is in effect for payment of that tax.

T \*\* Interest -- IRC Section 6601 \*\*

T We are required by law to charge interest when you do not pay your  
T liability on time. Generally, we calculate interest from the due date  
T of your return (regardless of extensions) until you pay the amount you  
T owe in full, including accrued interest and any penalty charges.  
T Interest on some penalties accrues from the date we notify you of the

T penalty until it is paid in full. Interest on other penalties, such as  
T failure to file a tax return, starts from the due date or extended due  
T date of the return. Interest rates are variable and may change  
T quarterly.

T  
U We may not have enough time to deduct your tax increase from your  
U expected refund as you requested. If you receive your full refund,  
U we'll send you a bill for your income tax deficiency.

U  
V The law requires us to charge interest on unpaid tax from the due  
V date of the return to the date the tax is paid in full. The law  
V doesn't allow us to reduce or eliminate interest based on reasonable  
V cause. We enclosed Notice 746, Information About Your Notice, Penalty  
V and Interest, which gives more detailed information on our interest  
V charges.

V  
W We referred your request for an installment agreement to the  
W appropriate office. They will contact you about payment arrangements  
W and applicable fees within 60 days from the date of this letter. If  
W you have questions regarding this process, contact customer service at  
W 1-800-829-1040 between 7:00 AM and 7:00 PM, local time.

W  
X Since the 90-day period to file a petition with the United States Tax  
X Court has expired, we closed the review of your tax return with the  
X proposed adjustments. If you still don't agree with our determination,  
X you can file a Form 1040X, Amended U. S. Individual Income Tax Return.  
X Generally the due date for filing Form 1040X is three years from the  
X due date of your original return or two years from the date you paid  
X your tax in full, whichever is later. Attach documentation to your  
X amended return to substantiate your claim.

X  
Y If you have questions about this letter or need assistance, write to  
Y us at the address shown on this letter, call [            ]  
Y between [            ] and [            ] at [            ] for assistance,  
Y or fax us at [            ].

Y  
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.  
(NOTE: If you filed a joint tax return, show the name and telephone  
number of the taxpayer we can contact.) Keep a copy of this letter for  
your records.

Name of person to contact \_\_\_\_\_  
Home telephone number (\_\_\_\_) \_\_\_\_\_ Hours \_\_\_\_\_  
Work telephone number (\_\_\_\_) \_\_\_\_\_ Hours \_\_\_\_\_

Thank you for your cooperation.

Sincerely yours,

Enclosure(s):  
Copy of this letter

Z [            ]  
0 Notice [            ]  
1 Notice 746  
2 Publication [            ]  
3 Form [            ]  
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Letter 1802C (Rev. 07-2014)

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