



Department of Treasury
Internal Revenue Service

[Redacted]

[Redacted]

Letter	2030
Tax period	[Redacted]
Letter date	[Redacted]
Employer ID number	[Redacted]
Form	[Redacted]
To contact us	Phone [Redacted] Fax [Redacted]

Proposed changes to your [Redacted] Form [Redacted]
Proposed Amount due: \$ [Redacted]

We received additional information from third parties that changes the amount of your tax, deductions, and payments. If our information is correct, you will owe \$ [Redacted] (including interest), which you need to pay by [Redacted]

Summary of Proposed Changes

Tax you owe	\$ [Redacted]
Payments and Credits	\$ [Redacted]
Penalties	\$ [Redacted]
Interest charges	\$ [Redacted]
Amount due	\$ [Redacted]

What you need to do immediately

Review this notice and compare our changes to the information on your [Redacted] tax return.

If you agree with the changes we made

- Complete, sign, and date the Response Form at the end of this letter, and mail it to us along with your payment of \$ [Redacted] so we receive it by [Redacted].
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. If you want to apply for an installment plan, send in your Response Form AND a completed Form 433-D, Installment Agreement Request. Download Form 433-D from www.irs.gov, or call [Redacted] to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov and search for keyword "tax payment options" for more information about:
 - Installment and payment agreements
 - Credit card payments

Or, call us at [Redacted] to discuss your options.

If you don't agree with the changes

- Complete the Response Form at the end of this letter, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by [Redacted]

If we don't hear from you

If we don't receive your response by [Redacted] we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, the amount of interest will increase and penalties will apply.

Changes to your [REDACTED] tax return

Tax Period	[REDACTED]
Employer ID Number	[REDACTED]

Your income and deductions	Shown on return	As corrected by IRS	Difference
[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Change to taxable income			\$ [REDACTED]

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable Income, [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Tax, [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Other Credits, [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Other Taxes, [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Total Tax, [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Withholding, [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Penalties			\$ [REDACTED]
Interest – if paid by [REDACTED]			\$ [REDACTED]
Total Amount You Owe			\$ [REDACTED]
Refund			\$ [REDACTED]

Information reported to IRS that differs from the amounts shown on your return.

To assist you in resolving this matter, we enclosed transcripts of information returns the IRS used to determine the discrepancy. The listing may include amounts already reported on your tax return.

Misidentified income

If any of the income shown on this letter isn't yours, send us the name, address, and taxpayer ID number of the individual or company who received the income. Please notify the payers to correct their records to show the correct name and taxpayer ID number of the recipient so that future reports to us are accurate.

Next steps

- You don't need to file an amended tax return for [REDACTED]. We'll make the correction when we receive your response. However, if you choose to file an amended tax return, write "Letter 2030" on the top of your amended federal tax return and attach it behind your completed Response form. Go to www.irs.gov to download Form [REDACTED] or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return for any other tax periods in which the same error occurred.
- We send information about these changes to state and local tax agencies. So, if the changes we made apply, file an amended state or local tax return as soon as possible.

Additional information

- Visit www.irs.gov/letter2030.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- You can also find additional information in Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP 2501, Letter 2531.
- This isn't an audit. We may examine your return in the future.
- Keep this letter for your records.
- If you need assistance, please don't hesitate to contact us.

- If you'd like to authorize someone, in addition to you, to contact the IRS concerning this letter, please complete and send us Form 2848, Power of Attorney and Declaration of Representative, before your representative contacts us on your behalf.

Tax Period	[REDACTED]
Employer ID Number	[REDACTED]

Explanation of Changes

The following are additional explanations for the proposed changes to your tax return.

[REDACTED]

[REDACTED]

ACCURACY PENALTY FOR SUBSTANTIAL TAX UNDERSTATEMENT – IRC SECTION 6662(d)

We're required by law to charge an accuracy related penalty due to substantial understatement of tax if the amount of the understatement exceeds the greater of 10% of the tax required to be shown on your return or \$5,000. In the case of a corporation (other than an S-Corporation or a personal holding company), an understatement of income tax is substantial when the understatement exceeds the lesser of 10% of the tax required to be shown on the return (or, if greater, \$10,000) or \$10,000,000. We will impose a penalty equal to 20 percent of the underpayment of tax attributable to the understatement.

We may reduce or waive the penalty if you:

- Provide the substantial authority (such as, Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or
- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement that clearly outlines the facts supporting your treatment of the understated income.

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

For a detailed calculation of your interest, call [REDACTED]

Corporate Interest – We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over

Response Form

Complete this form and send it to us in the enclosed envelope so we receive it by [REDACTED]. Be sure our address shows through the window.

If you need more time to respond, call us at [REDACTED]. Remember: Additional interest will be charged during this period and penalties may apply if the information in this letter is correct.

Provide your contact information

If your address has changed, please make the changes below.

[REDACTED]

Primary phone [REDACTED] a.m. p.m. Secondary phone [REDACTED] a.m. p.m.
Best time to call Best time to call

Indicate your agreement or disagreement

- The corporation agrees with all changes**
The corporation consents to the assessment of its [REDACTED] income tax and understands that:
- The corporation owes \$ [REDACTED] in additional tax, payment adjustments, and interest.
 - The IRS is required by law to charge interest on taxes that weren't paid in full by [REDACTED].
 - The IRS will continue to charge interest until we've paid the tax in full. Certain penalties may also apply.
 - The corporation can challenge these changes in the U.S. Tax Court only if the IRS determines after the date we sign this form that we owe additional taxes for [Month Day, Year].
 - The corporation can file for a refund at a later date.

Please sign and return this form.

Signature

Date

Title

- The corporation doesn't agree with some or all of the changes**
Please return this form and include a signed statement that explains what you don't agree with. Also include copies of any documentation or missing forms that support your statement.

Note: You can fax documentation to [REDACTED]

Signature

Date

Title

\$100,000, minus your timely payments and credits.

Please fold here. Do not detach. Be sure our address below shows through the envelope window.

Letter

2030

Letter date:

Month Day, Year

DEPARTMENT OF THE TREASURY

[REDACTED]

[REDACTED]