

Department
of the
Treasury

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|Originating Office|Form Number
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IDRS
CORRESPONDEX
Internal
Revenue
Service

Title: xClaim Correspondex Letter - IMF

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Original and 1 | 2 to T/P | 4364C (Rev. 06-08)

OMB Clearance Number | Expires |
- | | IMF

Letters Considered in Revision:

Social Security Number: []
Tax Period: []
Form: 1040X

Dear []

A Thank you for your amended return.

A

A In processing your amended return for the tax period shown above, we
A made some corrections to your Form 1040X which may have affected your
A refund or balance due. These changes may have been due to an error
A on your original return or an additional adjustment we made to your
A account, which you should have been notified of in a separate notice.
A We have enclosed a corrected copy of your Form 1040X for your records.

A

B Thank you for your amended return.

B

B In processing your amended return for the tax period shown above, we
B made some corrections to your Form 1040X which may have affected your
B refund or balance due. These changes may have been due to an error
B on your original return or an additional adjustment we made to your
B account, which you should have been notified of in a separate notice.
B We have enclosed a corrected copy of your Form 1040X for your records.

B

B If you disagree with any of the changes we made, you may appeal them.
B Please see the enclosed Publication 1 for additional information.

B

C Thank you for your amended return.

C

C We have adjusted your account as you requested.

C

D Thank you for your correspondence.

D

D Our records show that you filed more than one tax return for the tax
D period shown above. We combined the returns and refigured your tax

D if necessary. You should file only one income tax return each year to
D show your total income for the year from all sources. If, after filing
D your original return, you receive an additional Form W-2, Wage and Tax
D Statement, for income you didn't report, or you are changing your
D filing in any other way, file an amended return on Form 1040X, Amended
D U.S. Individual Income Tax Return.

D
E Thank you for your correspondence.

E
E Our records show that you filed more than one tax return for the tax
E period shown above. We combined the returns and refigured your tax
E if necessary. You should file only one income tax return each year to
E show your total income for the year from all sources. If, after filing
E your original return, you receive an additional Form W-2, Wage and Tax
E Statement, for income you didn't report, or you are changing your
E filing in any other way, file an amended return on Form 1040X, Amended
E U.S. Individual Income Tax Return.

E
E If you disagree with any of the changes we made, you may appeal them.
E Please see the enclosed Publication 1 for additional information.

E
F []

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If you need forms, schedules or publications to respond to this
letter, you can obtain them by visiting the IRS website at www.irs.gov
or by calling 1-800-TAX-FORM (1-800-829-3676).

X If you used a preparer to complete your return, and you do not have
X an authorized power of attorney on file, please provide the preparer
X with a copy of this letter and the corrected Form 1040X. Inform the
X preparer that we replied directly to you.

X
X If the adjustment results in a refund and you don't owe any other
X taxes or other legal debts that we are required to collect, you will
X get a refund of your overpayment in four to six weeks.

X
X If the adjustment results in you owing money, we will send you a
X separate notice that will tell you the amount you owe for the tax
X period shown. If you currently have an installment agreement with us,
X please continue to make scheduled payments. Even if you do not have a

X formal installment agreement, you can make payments to reduce the
X amount you owe and minimize interest and penalty charges. Make checks
X or money orders payable to the United States Treasury, and, to help us
X apply payments properly, clearly print your name, the tax year for
X which you owe, and your Social Security or Individual Taxpayer
X Identification Number on the check.

X
X If you are out of the country and have questions, please call us at
X 1-267-941-1000 (not a toll-free number).

X
X If you prefer, you may write us at the address shown in the heading of
X this letter.

Y
Y If you used a preparer to complete your return, and you do not have
Y an authorized power of attorney on file, please provide the preparer
Y with a copy of this letter and the corrected Form 1040X. Inform the
Y preparer that we replied directly to you.

Y
Y If the adjustment results in a refund and you don't owe any other
Y taxes or other legal debts that we are required to collect, you will
Y get a refund of your overpayment in four to six weeks.

Y
Y If the adjustment results in you owing money, we will send you a
Y separate notice that will tell you the amount you owe for the tax
Y period shown. If you currently have an installment agreement with us,
Y please continue to make scheduled payments. Even if you do not have a
Y formal installment agreement, you can make payments to reduce the
Y amount you owe and minimize interest and penalty charges. Make checks
Y or money orders payable to the United States Treasury, and, to help us
Y apply payments properly, clearly print your name, the tax year for
Y which you owe, and your Social Security or Individual Taxpayer
Y Identification Number on the check.

Y
Y If you have any questions, please call us toll free at 1-800-829-0922.

Y
Y If you prefer, you may write us at the address shown in the heading of
Y this letter.

Z
Z If you used a preparer to complete your return, and you do not have
Z an authorized power of attorney on file, please provide the preparer
Z with a copy of this letter and the corrected Form 1040X. Inform the
Z preparer that we replied directly to you.

Z
Z If the adjustment results in a refund and you don't owe any other
Z taxes or other legal debts that we are required to collect, you will
Z get a refund of your overpayment in four to six weeks.

Z
Z If the adjustment results in you owing money, we will send you a
Z separate notice that will tell you the amount you owe for the tax
Z period shown. If you currently have an installment agreement with us,
Z please continue to make scheduled payments. Even if you do not have a
Z formal installment agreement, you can make payments to reduce the
Z amount you owe and minimize interest and penalty charges. Make checks
Z or money orders payable to the United States Treasury, and, to help us
Z apply payments properly, clearly print your name, the tax year for
Z which you owe, and your Social Security or Individual Taxpayer
Z Identification Number on the check.

Z

Z If you have any questions, please call us toll free at 1-800-829-8374.

Z

Z If you prefer, you may write us at the address shown in the heading
Z of this letter.

Z

Whenever you write, please include this letter and, in the spaces
below, give us your telephone number with the hours we can reach you.
Keep a copy of this letter for your records.

We apologize for any inconvenience we may have caused you, and thank
you for your cooperation.

Telephone Number () _____ Hours _____

Sincerely yours,

Enclosures:

Copy of this letter

Envelope

0 Corrected Form 1040X

1 Publication 1

2 Form 1040X and instructions

3 []

Letter 4364C (Rev. 02-2010)