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of the
Treasury

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IDRS
CORRESPONDEX
Internal
Revenue
Service

Title: Payments Located and/or Applied

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OMB Clearance Number | Expires |
- | | IMF/BMF

Letters Considered in Revision:

A Social security number: []
B Employer identification number: []
Tax periods: [] []
[] []
C Balance due tax periods: [] []
C [] []
Form: []
[]

Dear []

D Thank you for your inquiry [] [] .

D
E Thank you for your correspondence dated [], and your
E payment of \$[] .
E

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

G Thank you for your Form [] for the tax period ended
G [] .
G

H As requested, we applied the payment of \$[], dated
H [], to the account listed at the top of this letter.
H

I As requested, we applied the payment of \$[], received on
I [], to the account listed at the top of this letter.
I

J We received your payment of \$[], dated [] .
J We applied this payment to the account listed at the top of this
J letter.
J

K We received your payment of \$[] on [] . We

K applied this payment to the account listed at the top of this letter.

K

L We applied \$[] of your \$[] payment to your
L estimated tax for the period listed at the top of this letter. We will
L apply the remaining overpayment of \$[] to your estimated
L tax for the period ended [].

L

M We received your payment of \$[], dated []. We
M applied this payment to your Form [] for the tax period ended
M [].

M

N We received your payment of \$[] on []. We
N applied this payment to your Form [] for the tax period ended
N [].

N

O We received your payment of \$[], dated []. We
O applied a portion of this payment, \$[], to the user fee we
O charge for the cost of providing an installment agreement. We applied
O the remaining \$[] to the tax period listed at the top of
O this letter.

O

P We received your payment of \$[] on []. We
P applied a portion of this payment, \$[], to the user fee we
P charge for the cost of providing an installment agreement. We applied
P the remaining \$[] to the tax period listed at the top of
P this letter.

P

Q We received your payment of \$[], dated []. We
Q applied this payment to the user fee we charge for the cost of
Q providing an installment agreement.

Q

R We received your payment of \$[] on []. We
R applied this payment to the user fee we charge for the cost of
R providing an installment agreement.

R

S If your income is at or below 250% of the established poverty levels
S (based on the Department of Health and Human Services poverty
S guidelines, updated annually), you can apply for the reduced user fee
S of \$43 for new agreements. The reduced user fee is not available to
S corporations or partnerships. You can find the income levels and
S instructions on how to apply for a reduced user fee on Form 13844,
S Application For Reduced User Fee For Installment Agreements.

S

S If you qualify, complete and mail Form 13844 within 30 days to the
S address on the form. If you already paid the full user fee and we
S approve your request, we'll apply the difference to the tax you owe.
S You can download Form 13844 from our website at
S Mwww.irs.gov/formspubs.

S

T We received your payment of \$[], dated []. We
T applied a portion of this payment, \$[], to the fee we charge
T to revise or reinstate an installment agreement. We applied the
T remaining \$[] to the tax period listed at the top of this
T letter.

T

U We received your payment of \$[] on []. We
U applied a portion of this payment, \$[], to the fee we charge
U to revise or reinstate an installment agreement. We applied the
U remaining \$[] to the tax period listed at the top of this
U letter.

U

V We received your payment of \$[], dated []. We
V applied this payment to the fee we charge to revise or reinstate an

V installment agreement.

V

W We received your payment of \$[] on []. We applied this payment to the fee we charge to revise or reinstate an installment agreement.

W

X We received your payment of \$[] on [], and applied it to your Form [] for the tax period ended []. In the future, to help us apply your payments promptly, you can pay online using one of the payment options listed below. If you mail your payment, send it to:

X

X []

X []

X []

X

Y We received your cash payment of \$[] on [], and applied it to your Form [] for the tax period ended []. In the future, you can pay online using one of the payment options listed below. If you mail your payment, please send a check or money order to the address listed below. If your cash payment is lost in the mail, you have no way to show that you sent your payment.

Y

Y []

Y []

Y []

Y

Z Your installment agreement is still in effect. Please continue to make your scheduled payments.

Z

0 We received your payment of \$[], dated [], which appears to be in response to the Form 1099-INT we sent you for calendar year []. The Form 1099-INT is a statement we send to taxpayers that we paid interest to, not a tax bill. If you are required to file a tax return, you must report the interest income on Form 1099-INT on your return. If you don't owe other taxes or legal obligations we're required to collect, we will refund your payment in six to eight weeks.

0

1 We are returning the payment you made during the transition period for the Employer Shared Responsibility Payment, which isn't required at this time.

1

2 Because you didn't pay your account balance in full, we applied your payment to your Form [] for the period listed at the top of this letter. You will receive a bill for the remaining amount due within six weeks.

2

3 We can't apply your payment of \$[], dated [], to the account listed at the top of this letter. We already applied it to your Form [] for the period ended [].

3

4 The most recent bill you received was correct. We didn't apply your earlier payment of \$[] to your account as we should have. Instead, we refunded your payment on []. The refund included \$[] in interest.

4

5 When we received your payment of \$[], dated [], we applied \$[] to your Form [] account for the tax period ended [96 13P]. We refunded the remaining \$[] on [].

5

6 We applied your payment of \$[], dated [], to:

6	Amount	Form	Tax Period
6	\$ []	[]	[]
6	[]	[]	[]
6	[]	[]	[]
7	[]	[]	[]
7	[]	[]	[]
7	[]	[]	[]
8	[]	[]	[]
8	[]	[]	[]
8	[]	[]	[]
9	[]	[]	[]
9	[]	[]	[]
9	[]	[]	[]

a We applied the following payments to the following accounts:

a	Date	Amount	Form	Tax Period
a	[]	\$ []	[]	[]
a	[]	[]	[]	[]
a	[]	[]	[]	[]
a	[]	[]	[]	[]

b If you don't owe other taxes, penalties, or interest, we'll send you a refund of your overpayment within six to eight weeks.

c When we sent you a bill, we hadn't applied the payments you made to your account. Please disregard the notice you received.

d We applied the payment you made and your account still has a remaining balance due.

e The account listed at the top of this letter has an estimated tax penalty of \$[]. We can reduce or remove this penalty if either your income varied during the year and you made payments based on annualized income or you qualify for a waiver as described in the instructions for Form 2210.

e To request consideration for the annualized income penalty exception, complete Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, and be sure to complete the Annualized Income Installment Worksheet on the back.

e If you believe you qualify for the waiver described in the Form 2210 instructions, send us a written statement explaining why you qualify. Be sure your explanation includes a declaration made under penalties of perjury that you or your power of attorney signed. Send your statement and a copy of this letter to the address at the top of this letter.

f The account listed at the top of this letter has an estimated tax penalty of \$[]. We can reduce or remove this penalty if you meet any of the conditions described in the instructions for Form 2220, Underpayment of Estimated Tax by Corporations. If you meet any of these conditions, send us a completed Form 2220.

g We can't change your federal tax deposit penalty of \$[] without the details of when your deposits were due. Please complete Form 4977, Schedule of Tax Liability.

h To help us apply your payment properly in the future, please include your [F3 23V] number, tax period, and form number on

h every check or money order you send.

h

i If you use the Electronic Federal Tax Payment System (EFTPS) to make
i your federal tax payments, be sure to use your correct EIN, tax type,
i and tax period to ensure we apply your deposit properly.

i

j []

j

k Your account is paid in full at this time.

k

l You should only use the Form 1040ES vouchers for the tax year

l [] to prepay your expected tax for that filing year.

l

l We can charge you an estimated tax penalty if you don't prepay at
l least 90 percent of your income and self-employment tax. You can ask
l your employer to withhold tax from your wages, sick pay, pension, or
l annuity income; pay estimated tax; or you can do a combination of
l both. We won't charge the penalty if we receive payments equaling 100
l percent of the tax shown on your previous year's tax return by
l [].

l

m We applied the overpayment for the tax period ended [] to
m the balance due on the tax period ended [], instead of to
m the tax period ended [].

m

n As requested, we applied the overpayment of \$[] to Form
n [] for the tax period ended [].

n

o As requested, we transferred the payment of \$[], dated
o [], from Form [] for tax period ended [],
o to Form [] for tax period ended [].

o

p We can't apply the payment of \$[], dated [],
p to Form [] for tax period ended [], because you
p already paid the total amount due for that tax period.

p

q We can't refund your overpayment because we already applied the
q overpayment to the balance due on Form [] for the tax period
q ended [].

q

r The enclosed Record of Accounts shows the status of your taxes.
r Please examine your records and let us know if you find any
r differences.

r

s The amount you owe for tax period ended [], is
s \$[]. Your balance includes \$[] in penalties
s and \$[] in interest, figured to []. We will
s continue to charge penalties and interest until you pay the full
s amount you owe.

s

t The amount you owe for the tax periods listed below includes penalties
t and interest figured to []. We will continue to charge
t penalties and interest until you pay the full amount you owe.

t

	Amount	Form	Tax Period
\$	[]	[]	[]
	[]	[]	[]
	[]	[]	[]
	[]	[]	[]
	[]	[]	[]

t

u

PAYMENT OPTIONS

u

u PAY NOW ELECTRONICALLY

u IRS Direct Pay is a free payment option to securely pay your tax bill directly from your checking or savings account. When you use Direct Pay, you can:

- u - Receive instant confirmation of your payment
- u - Schedule payments in advance
- u - Modify a payment before the due date
- u - Make a payment 24 hours a day, 7 days a week

u We don't keep any bank account information after we process your payment. To use Direct Pay, visit www.irs.gov/directpay.

u You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

u PAYMENT PLANS

u If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at [] to discuss your options.

u OFFER IN COMPROMISE

u An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

u PAYMENT HISTORY

u You can instantly download and print the payment history on your tax account at www.irs.gov/transcript.

u If you mail a payment, include a copy of this letter and make your check or money order payable to the United States Treasury. Be sure you write on each payment your:

- u - Name
- u - Address
- u - Taxpayer identification number
- u - Daytime telephone number
- u - Tax period
- u - Tax form

v PAYMENT OPTIONS

v PAY NOW ELECTRONICALLY OR BY PHONE

v The Electronic Federal Tax Payment System (EFTPS) is a free payment service for paying taxes online or by phone. To use EFTPS, you must enroll online at www.eftps.gov (registration may take up to 7 business days to take effect). When you use the EFTPS website, you can:

- v - Receive instant confirmation of your payment
- v - Access payment history to review previous payments
- v - Schedule payments up to 365 days in advance
- v - Cancel a payment before the scheduled date
- v - Make a payment 24 hours a day, 7 days a week
- v - Authorize your financial institution or authorized third party (such as an accountant or payroll provider) to schedule payments for you.

v You may also be able to pay by debit or credit card for a small fee, depending on the type of tax you owe. To see all of our payment options, visit www.irs.gov/payments.

v PAYMENT PLANS

v If you can't pay the full amount you owe, pay as much as you can now
v and make arrangements to pay your remaining balance. Visit
v www.irs.gov/paymentplan for more information on how to apply for
v installment agreements and online payment agreements. You can also
v call us at [] to discuss your options.

v Small businesses that currently have employees and owe \$25,000 or less
v in assessed tax, penalty, and interest can also apply online for an
v In-Business Trust Fund Express Installment Agreement at
v www.irs.gov/paymentplan.

v OFFER IN COMPROMISE

v An offer in compromise allows you to settle your tax debt for less
v than the full amount you owe. If we accept your offer, you can pay
v with either a lump sum cash payment plan or periodic payment plan. For
v more information, visit www.irs.gov/offers.

v PAYMENT HISTORY

v If you made payments through EFTPS, you can log on to your EFTPS
v account online to review payments you made by phone or online.

v If you mail a payment, include a copy of this letter and make your
v check or money order payable to the United States Treasury. Be sure
v you write on each payment your:

- v - Name
- v - Address
- v - Taxpayer identification number
- v - Daytime telephone number
- v - Tax period
- v - Tax form

w We've provided a general explanation of the possible penalties and/or
w interest included in the current balance due on your account. If you
w would like a specific explanation of how the amounts were computed on
w your account, please contact us at the toll-free number shown in this
w letter and we will send you a detailed computation.

w ** Filing and/or Paying Late -- IRC Section 6651 **

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

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

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

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

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

w The penalty for paying late applies when tax is paid late, even if the

w return was filed on time. The due date for payment of tax shown on a
w return generally is the return due date without regard to extensions.
w Increases in tax must be paid within 21 days of notice and demand for
w payment (10 business days if the amount in the notice is \$100,000 or
w more).

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

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

w ** Interest -- IRC Section 6601 **

w We are required by law to charge interest when you do not pay your
w liability on time. Generally, we calculate interest from the due date
w of your return (regardless of extensions) until you pay the amount you
w owe in full, including accrued interest and any penalty charges.
w Interest on some penalties accrues from the date we notify you of the
w penalty until it is paid in full. Interest on other penalties, such as
w failure to file a tax return, starts from the due date or extended due
w date of the return. Interest rates are variable and may change
w quarterly.

x ** Late or incomplete [] return -- IRC Section [] **

x The penalty is \$[] per [], for each month
x or part of a month the return was late or incomplete, for up to
x [] months.

y The shared responsibility payment (SRP) amount that you owe is the
y assessed payment for not securing minimum essential health coverage
y for you and, if applicable, your dependents per Internal Revenue Code
y Section 5000A-Individual shared responsibility payment. The SRP amount
y that you owe is not subject to a Notice of Federal Tax Lien filing, a
y levy on the taxpayer's property, or the failure-to-pay penalty.
y However, interest will continue to accrue until you pay the total SRP
y balance due. We may apply your federal tax refunds to the amount you
y owe, including the SRP balance, until it is paid in full.

z We received your payment of \$[] dated [], for
z the tax periods listed at the top of this letter. However, because the
z time the law allows to collect the amount due has expired, you don't
z have to make this payment. Please let us know what you would like us
z to do with your payment by checking the appropriate box below. Sign
z and return this letter WITHIN 30 DAYS from the date of this letter.
z Please include your phone number with the hours we can reach you in
z case we have a question.

z [] Apply the payment to this account. (not legally required).
z [] Return the payment.

z _____
z Your signature Date

z Your telephone number () _____ Hours _____

z LIMITATIONS ON CREDIT OR REFUND (period for filing a claim)

z Under section 6511 of the Internal Revenue Code, taxpayers generally

z have the following timeframes to file a claim for credit or refund
z of a tax overpayment:
z A. If you are required to file a tax return, you must file the claim
z within 3 years from the date you filed the return or 2 years from
z the date you paid the tax, whichever is later. If you didn't file a
z return, you must file a claim for credit or refund within 2 years
z from the date you paid the tax.
z B. If you paid the tax with a tax stamp, you have 3 years to file a
z claim for credit or refund of a tax overpayment.

! We received payments totaling \$[] for the tax periods
! listed at the top of this letter. However, because the time the law
! allows to collect the amount due has expired, you don't have to make
! these payments. Please let us know what you would like us to do with
! your payments by checking the appropriate box below. Sign and return
! this letter WITHIN 30 DAYS from the date of this letter. Please
! include your phone number with the hours we can reach you in case we
! have a question.

! [] Apply the payments to this account (not legally required).
! [] Return the payments.

! _____ Date
! Your signature
! Your telephone number () _____ Hours _____

! LIMITATIONS ON CREDIT OR REFUND (period for filing claim).

! Under Section 6511 of the Internal Revenue Code, taxpayers generally
! have the following timeframes to file a claim for credit or refund
! of a tax overpayment:

! A. If you are required to file a tax return, you must file the
! claim within 3 years from the date you filed the return or
! 2 years from the date you paid the tax, whichever is later.
! If you didn't file a return, you must file a claim for credit
! or refund within 2 years from the date you paid the tax.
! B. If you paid the tax with a tax stamp, you have 3 years to file
! a claim for credit or refund of a tax overpayment.

We received payments totaling \$[] for the tax periods
listed at the top of this letter. However, because the time the law
allows to collect the amount due has expired, you don't have to make
these payments. A further review of your account shows that you have
another outstanding tax liability of \$[] for the tax
year ended []. If you want us to credit these payments to that tax,
you must check the appropriate box below. Sign and return this letter
WITHIN 30 DAYS from the date of this letter. Please include your phone
number with the hours we can reach you in case we have a question.

[] Apply the payments to this account (not legally required).
[] Apply the payments to the _____ tax year liability

_____ Date
Your signature
Your telephone number () _____ Hours _____

LIMITATIONS ON CREDIT OR REFUND (period for filing a claim)

Under Section 6511 of the Internal Revenue Code, taxpayers generally
have the following timeframes to file a claim for credit or refund
of a tax overpayment:

- # A. If you are required to file a tax return, you must file the
- # claim within 3 years from the date you filed the return or 2
- # years from the date you paid the tax, whichever is later. If
- # you didn't file a return, you must file a claim for credit or
- # refund within 2 years from the date you paid the tax.
- # B. If you paid the tax with a tax stamp, you have 3 years to file
- # a claim for credit or refund of a tax overpayment.
- #

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

\$ Please send us the requested information by [], in the enclosed envelope. To ensure your account is correct and up to date, you must respond to this letter.

% Please send your full payment to us by []. If we don't receive full payment by [], we may collect the unpaid amount by levy or seizure of your property.

& If you have questions, you can call [] at [] between [] and [].

& If you prefer, you can write to us at the address at the top of the first page of this letter.

/ If you have questions, you can call us toll free at 1-800-829-[].

/ If you prefer, you can write to us at the address at the top of the first page of this letter.

: If you have questions, you can call us toll free at [].

: If you prefer, you can write to us at the address at the top of the first page of this letter.

; If you have any questions, you can call us toll free at 1-877-829-5500.

; If you prefer, you can write to us at the address at the top of the first page of this letter.

< If you have questions, contact the office where we transferred your case by calling [] at [] between [] and [].

< If you prefer, you can write to that office at the address we provided in this letter.

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

Telephone number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Enclosure(s) :
Copy of this letter
Envelope

N2 J025V

Letter 0672C (Rev. 06-2015)

SAMPLE