

Department of the Treasury	Transmittal Number 11-03	Date of Issue 03/07/2011
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Originating Office SE:S:CCS:CRC:EP	Form Number 3340C
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IDRS  
CORRESPONDEX

Internal  
Revenue  
Service

Title: Audit Reconsideration Denial

Number of Copies Original	Distribution to: 1 to TP	Former Letter 3340C (Rev. 10-02)
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OMB Clearance Number -	Expires	IMF
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Letters Considered in Revision:

Taxpayer Identification Number:	[01 12T]	
Kind of Tax:	[02 25V]	
Original Audit Assessment/IC:	[\$[03 12\$]	[04 12\$]
	[05 12\$]	[06 12\$]
Tax year(s)	[07 13P]	[08 13P]
	[09 13P]	[10 13P]

Dear [-30V]

We completed your audit reconsideration for the year(s) shown above. We reviewed your case file and the information that you sent with your reconsideration.

A We did not allow all of the items requested because:

A

B We are not changing your original audit assessment amount of \$[11 16\$] because:

B

C The employer reimbursement policy was not submitted.

C

D Residency requirement for the Earned Income Tax Credit (EITC) -

D Verification is needed to show the qualifying child lived with you for more than half the tax year.

D

E Relationship requirement for the Earned Income Tax Credit (EITC) -

E Verification is needed to show the person who qualifies you for the EITC is your son, daughter, stepson, stepdaughter, foster child, or descendent of any of them (for example, grandchildren), or brother, sister, or descendent of any of them (for example, niece or nephew).

E

F The amended return submitted did not include documentation and/or

F schedules to support the disputed changes the IRS made to your return.

F

F [12 385V]

F

F [13 385V]  
F  
G [14 385V]  
G  
H [15 385V]  
H  
I [16 385V]  
I

If you agree with our determination and have an outstanding balance that you are unable to pay, you may request an installment agreement. Refer to Publication 594, "The IRS Collection Process."

If you disagree with our determination, you may request an Appeals conference by filing a small case request or a formal written protest (depending upon the amount you owe), within 30 days from the date of this letter. Please see the enclosed Publication 5, "Your Appeal Rights and How to Prepare a Protest If You Don't Agree." The section entitled "Protests" provides the procedures for requesting an Appeals conference.

If you do not wish to have an Appeals conference, but wish to dispute our decision, you must pay the full amount due and file a claim with the IRS. You must file your claim within three years from the date you filed your return, or ten years from the date you paid the taxes, whichever is later.

If you do not wish to pay or file a claim, and you have new information that we have not considered previously, you may submit that information for consideration. We must receive the information within 30 days from the date of this letter for it to be considered. If you decide not to take any action, we will resume collection activity.

J The amount you owe for tax period [17 13P] is [18 15\$].  
J This amount includes penalties and interest figured to [19 13D].  
J Interest and penalties will continue to accrue until you pay the  
J entire amount you owe.  
J

If you have questions please contact [20 30V]  
at [21 24V] between the hours of [22 10V] to  
[23 14V].

Thank you for your cooperation.

Sincerely yours,

[24 35S]  
[25 35S]

Enclosure(s):  
Publication 5

K Form 4549, Income Tax Examination Changes  
[26 25V]

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NOTE: You must use either Sel. A or B. Use Sel. C, D, E or F  
as needed depending upon the situation.  
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NOTE: Use Sel. G, H or I only if addressing additional issues  
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NOTE: In fill-in 23, include appropriate time zone  
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Letter 3340C (Rev. 11-2010)

Sample