

IRS CP2000 INTERVIEW GUIDE

Welcome/Introduction

Welcome and thank you very much for agreeing to participate in this interview. I want to start out by introducing myself: my name is _____ and I work for a research company called ICF International, which is located near Washington, D.C.

We've been hired by the IRS to conduct telephone interviews with taxpayers such as you. The purpose is to learn more about how customers understand different letters and notices from the IRS and what, if anything, the IRS can change to help make these letters clearer.

I will be your facilitator for the discussion. I will ask you some questions and invite you to give your interpretation, thoughts, and opinions. Remember that there is no right or wrong answers; we are most interested in your honest responses and reactions to the questions. That will help the most in any steps that are taken after these interviews.

Before we begin, I'd like to go over the informed consent and some basic ground rules for our discussion today.

Informed Consent

We sent you an Informed Consent form that we asked you to read before today's call. I want to go over the key points on the consent form before we start to make sure you are in agreement and are aware of your rights as a research participant. *(Review consent form, emphasizing audio recording, privacy, and use of first names only.)*

- Your participation in the group is completely voluntary.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason.
- We have some observers from the IRS who are listening to our discussion. They have each signed an observer privacy form stating that they will not discuss the identity of participants or what was said by individual participants with others who are not listening to our discussion.
- As thanks for your participation, we will send you a VISA gift card in the mail for \$40, It will be mailed to the address you provided when you registered for this focus group. It should arrive within four weeks; if you have not received it by *(date)* please let us know via email and we will follow up.
- We will be audiotaping the session. This is to make sure we don't miss anything you're saying.
- Everything that is said in this session will be private; your name will never be linked to anything that you say in any future reports.

We've invited you to participate in the interview because at some point in the recent past you received a letter in the mail from the IRS about an audit.

Letter 1 (2014)

In the package we sent to you we included two envelopes marked A and B. Have you opened either of them?

I'd like you to find the envelope marked "Letter A" and open it for me now.

[Allow participant to open envelope].

This letter is similar to one the IRS sends out to taxpayers. The difference here, of course, is that the letter was meant for someone whose name has been blacked out.

We are going to go through this letter and I'm going to ask you about the wording and clarity of certain sections. I also may ask you to help me think of ways to improve phrases or sections if something seems unclear to you. If at any point you have something to say about a specific paragraph or point, feel free to do so without being asked.

I'd like you to take some time to read the letter while we're on the phone together, as if it were addressed to you. You may put a checkmark while going through this letter next to the question or instruction that was confusing as a reminder to yourself. Are you ready?

Go ahead and read the letter to yourself and let me know when you're done.

[Moderator, check in and ask how/where the participant is if he/she has not let you know he/she is not done reading the letter in five minutes].

- What are your first impressions of the letter?
- In your own words, what is the purpose of this letter?
 - Why did the IRS send this letter?
- How would you describe the overall tone of this letter?
- What do you think about the length of the letter?
If too long:
 - What would you recommend be cut out?
- What would a person be expected to do after receiving this letter? (What are the next steps?).
 - By when does the person who received this letter need to take those steps?
- What would happen if the recipient does not take those steps you just described?

Let's look at the section titled, "**What you need to do immediately.**" It's found on page 1 of the letter.

- Let's look at the second bullet in that section. It says there that, "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."
 - In your own words, can you please tell me what that means?
 - How would one go about making payment arrangements that allow you to pay off the rest over time?

Let's look at the next section—"If we don't hear from you"

- This section states "If we don't receive your response by November 5, 2014, we will send you a Statutory Notice of Deficiency."
 - What do you understand by "Statutory Notice of Deficiency?"
- Where does the "If we don't hear from you" section end?

Let's now look at the section called "**Explanation of changes to your 2011 Form 1040.**"

- What is this section communicating to you?
- Where did the information in this section come from? show

I'd like you to turn the page over to page 4. There is a section at the top called "Qualified dividends." I'll give you a minute to read that.

- In your own words, can you tell me what that section is saying?
- This letter states that "you may be eligible for a lower tax rate..." How do you find out for sure whether you do or do not?
- If you believe you should qualify for a lower tax rate, what should you do?

Letter 2 (2008)

I'd like you to find the envelope marked "Letter B" and open it for me now. Please let me know when you have it open.

Like we did for the other letter, I'd like you to take a few minutes to read through this letter. After you're done reading it I'll ask you some questions about it. Please let me know when you're done.

- What are your first impressions of the letter?
- In your own words, what is the purpose of this letter?
 - Why did the IRS send this letter?
- How would you describe the overall tone of this letter?
- What do you think about the length of the letter?
 - If too long:
 - What would you recommend be cut out?

- What would a person be expected to do after receiving this letter? (What are the next steps?).
 - By when does the person who received this letter need to take those steps?
- What would happen if the recipient does not take those steps you just described?

Let's start on the first page of this letter, with the section titled, "**Why are you getting this notice?**"

- What is this section telling you?
- In your own words, can you please tell me what "Tax increase" is referring to here?
 - How about "Payment increase."
- From this introductory section, how clear is it why you are getting this letter?

What, if anything, do you need to do to respond to this letter?

Comparison

Let's take a few minutes to compare the two letters.

Essentially these two letters are about the same topic.

- Overall, which letter helps you understand the problem better? (Letter A, or Letter B?)
 - Which one is better at helping you understand what you need to do?
- What, if anything, do you prefer about Letter B?
- What do you prefer about Letter A?
- What could be added or changed in Letter A/B to make it better?

False Close (Feel Free to talk amongst yourselves)

I'm going to take a few minutes to check in with my client to see if there is anything they would like me to follow up on. I'll be back on the line in a few minutes.

Closure and Thank You

I have one last question for you: What, if anything else would you like the IRS to do to improve your experience with getting information about your case?

Thank you very much for taking your time to participate in this discussion. Your input has been helpful.

That completes the survey; however, we are required by law to report to you the OMB Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time used to complete this survey or ways to improve the survey, you may write to the IRS.

Mail your comments to:

Internal Revenue Service
Tax Products Coordinating Committee
1111 Constitution Ave, NW, Room 6510-S
Washington, DC 20224

Thanks again and have a good day.

W&I AUR INTERVIEW SCREENER

Background:

We are recruiting taxpayers for cognitive interviews to gather feedback on the IRS's AUR CP2000 letter.

Target Group:

Recruit from a list of taxpayers who participated in an IRS customer satisfaction survey and who indicated their willingness to participate in future research at the end of the telephone/mail survey and who provided their phone numbers.

NOTE TO RECRUITER:

IF RESPONDENT ASKS WHERE WE GOT HIS OR HER CONTACT INFO FROM TELL THEM:

“At the end of a survey we conducted for the IRS, you were given the option to provide your contact information if you were interested in participating in future research.”

IF ASKED PURPOSE OF CALL:

“We are calling on behalf of the IRS and we are looking for paid volunteers to participate in a telephone interview about IRS services. Mr/Ms. _____ recently participated in a survey and indicate he/she was interested in participating in future research.]

INTRO_1.

Hello, my name is _____ from ICF International calling on behalf of the Internal Revenue Service. May I speak to _____?

01 CALLER ANSWERED

02 NOT AVAILABLE [ASK FOR A BETTER TIME TO CALL BACK]

INTRO_2.

Hi _____,

We are a market research firm working with the IRS to help them improve the service they provide to taxpayers like yourself.

[READ IF FIRST CONTACT]

We are contacting you today because we are looking for participants in an upcoming study conducted by phone. You indicated in the past that you may be interested in participating in this type of research. If you qualify and agree to participate in the study, there will be a small compensation for your time.

We would like to ask you a couple of brief questions to see if you qualify for the interview.

[READ IF EMAIL FOLLOW UP]

We are contacting you today because you indicated you are interested in participating in our interview.

We would like to ask you a couple of brief questions to see if you qualify for the focus group.

Q1. Is now a good time to talk?

- 01 Yes
- 02 No **[RESCHEDULE]**

Q2. Do you feel that you can recall your experience with the IRS well enough to answer some questions on the process?

- 1 Yes
- 2 No **[THANK AND TERMINATE]**

Q3. Part of the interview will include reviewing different versions of IRS documents that we will send you through the mail. Would you feel comfortable reviewing and providing feedback on these documents?

- 1 Yes
- 2 No **[THANK AND TERMINATE]**

[IF RESPONDENT QUALIFIES FOR THE STUDY]

Great! You qualify for this study. This interview will ask for your feedback on the IRS's Automatic Under Reporter process and the CP2000 letters you received from the IRS.

This study will take about 60 minutes to complete and we will send your VISA \$40.00 gift card after the completion of the interview as thanks for your time.

Your identity will not be shared with the IRS or other agencies. Your participation is voluntary, but your help on this study is very much appreciated.

We would like to go ahead and schedule an interview time for you.

[PROVIDE OPTIONS]:

- **[DATE & TIME]**

EMAIL. Can you please provide us with your email address so that we can send you the call-in information and more details about this focus group?

- [CONFIRM EMAIL/RECORD EMAIL]

ADDRESS. Thank you, can you also provide us with your mailing address. We will be sending you send you a package that you will open during the interview.

- [RECORD ADDRESS, READ BACK AND CONFIRM]

Thank you those are all the questions we have for you today. We look forward to speaking with you on (DATE) at (TIME).

[IF RESPONDENT DOES NOT QUALIFIES FOR THE STUDY]

Thank you, those are all the questions I have for you today. Unfortunately, you do not qualify for this study. Thank you again for your time.

That completes the survey; however, we are required by law to report to you the OMB Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time used to complete this survey or ways to improve the survey, you may write to the IRS.

Mail your comments to:

Internal Revenue Service
Tax Products Coordinating Committee
1111 Constitution Ave, NW, Room 6510-S
Washington, DC 20224

Thanks again and have a good day.

From: IRSResearch@icfi.com
To:
Subject: Telephone Interview Information

Thank you for volunteering to participate in our telephone interview!

This study will take about 60 minutes to complete and we will send you VISA \$40.00 gift card after the completion of the interview as thanks for your time.

We have you scheduled for our interview on:

Date: [DATE]

Time: [TIME]

Prior to participating in the interview:

Please review the attached Informed Consent document before you call in. This document details how we will use your responses and your rights as a participant in the interview. Ensure you are in a quiet area free from noise and distraction.

Participating in the interview:

Please call in to the conference line 5 minutes before the interview is schedule to start, so that we can ensure we can start the interview on time.

Call-in Number: 1-877-423-6338 **Passcode:** 363819

You will be greeted by the moderator when you join. Please only use your first name when introducing yourself.

We have only invited a limited number of people to participate in these series of interviews. If you cannot attend please let us know as soon as possible. Please call or Email us at IRSresearch@icfi.com/###-###-#####

Thank you,

Attachment A

Department of Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN, TX 73301-0021

AUR Control: 50001-0002
Notice: CP2000
Notice Date: December 21, 2009

Social Security Number:

XXX-XX-XXX

Form: 1040A

Tax Year: 2008

name
address
state

To call for assistance:

1-800-829-3009 (Toll Free)

1-877-477-0583 (FAX)

between 7:00 AM - 8:00 PM

You Must Return the Response Form by / / .

1 | Why are you getting this notice?

The income and payment information (e.g., income tax withheld, wages, miscellaneous income, interest, etc.) that we have on file does not match entries on your 2008 Form 1040A. If this information is correct, you will owe \$ 0.

The proposed changes to your tax are listed below.

Summary of Proposed Changes	
2008 Tax Increase	\$ 2,223
Payment Increase	\$ 274
Penalties - may not include all applicable penalties	
Interest - if paid by / /	
Proposed Balance Due	

2 | What steps should you take?

Following these steps can help you understand this notice.

1. Review your 2008 tax return.
2. Compare your return to the information in the *Explanation Section* — page 5.
3. Decide if the information in the *Explanation Section* is correct.
4. Check the answers to *Frequently Asked Questions* — page 2.
5. Complete and return the *Response Form* in the enclosed envelope — page 3.
6. Complete and return the *Installment Agreement Request* (enclosed) if you need to set up a

payment plan.

7. Review your rights in *The Examination Process* Booklet (enclosed).

3 | **What happens if you don't respond by // ?**

We will send you a final notice, followed by a bill. During this time, interest will increase and certain penalties may apply.

{SP1A}

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Frequently Asked Questions

Why did it take IRS so long to contact me?

Tax years generally end on December 31, but we may not receive complete information from employers, banks, businesses, and other payers until much later.

Will I need to file amended returns (federal/state/local) if I agree with some or all of the proposed changes?

1. You do not need to file an amended federal tax return to include the proposed changes shown on this notice. We will correct this tax year when we receive your response. If you choose to file an amended tax return, write "CP2000" along the top of the 1040X, attach it behind the Response Form page and send to the address shown on this notice.
2. If the changes on this notice apply to your state tax return, file an amended state/local tax return as soon as possible. We send information about changes based on this notice to your state and local tax agencies.
3. File amended returns for any prior or subsequent tax years in which the same error occurred. You'll limit the penalty and interest you owe.

What should I do if I am currently in bankruptcy?

If you filed for bankruptcy, please complete and return the response page, including any applicable supporting documentation if you checked Option 2 or Option 3. Please be sure to also include a copy of your bankruptcy petition.

What steps do I take if I do not agree?

We need you to tell us why you do not agree and send us information to support your statement. Please refer to *The Examination Process Booklet* (enclosed) for tips about what information you should send with your response.

What if I need more time to collect my supporting documentation?

If you cannot respond by // , please call us at 1-800-829-3009 to request an extension. *Remember: If the tax increase is correct, then we will add interest and penalties to your bill during the extension.*

Why do I have to pay interest and penalties?

We are required by law to charge interest and penalties, if applicable, on all tax owed that is not paid in full by its due date (usually April 15). By law, interest will continue to increase until you have fully paid the tax owed and certain penalties may apply.

How can I prevent an error in the future?

1. Include all income you've received during the year on your tax return.
2. Wait to file your return until you receive all income statements to be sure your return is complete. If you do not receive an income statement in time to meet the April 15th deadline, estimate the amount of income using pay stubs, bank statements, etc.
3. Check the records (for example, W-2s, 1098s, 1099s, etc.) you receive from your employer, mortgage company, bank, or other source of income to be sure the information they're reporting is correct. (Some states pay taxable unemployment benefits, so report that as income as well.)
4. If you receive any additional information after you filed your return, you should amend your return with the corrected information as soon as possible to avoid any interest or penalties.

5. Keep accurate and complete records. Normally, keeping your records for three years is sufficient.

What if I have more questions?

If we haven't answered your question here, you can find other Frequently Asked Questions on our website, <http://www.irs.gov/>, or you can call 1-800-829-4477, topic 652, for pre-recorded responses.

{SP1A}

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AUSTIN IRS CENTER

xxx-xx-xxxx

RO
BE

AO14

12/21/2009

50001-0002

Response Form

1. Review the Explanation Section to decide whether you agree or do not agree with IRS's proposed changes.
2. Complete and return the Response Form by // .
3. If you need additional time, call us at 1-800-829-3009.

STEP A

Check only one of the three options. Then, go to Step B.

If you agree with the changes IRS is proposing, return this form with your FULL or PARTIAL payment along with the completed Installment Agreement Request for the remaining balance (if applicable).

OPTION 1 I Agree with All Changes

I agree with the changes to my **2008** tax return.

I understand that I owe \$ **0** in additional tax, penalties, and interest.

I understand that the law requires IRS to charge interest on taxes that are not paid in full by **April 15, 2009**. In addition, I understand that the IRS will charge interest until I have paid the tax in full. Certain penalties may also apply.

I understand that I can challenge these changes in the U.S. Tax Court only if IRS determines after the date I sign this form that I owe additional taxes for **2008**.

I understand that I can file for a refund at a later date.

Signature

Date

If you do not agree with the changes IRS is proposing, return this form. When you return this form, include a signed statement that explains what you do not agree with. Also include copies of any documents, such as a corrected W-2, 1099, or missing forms, that support your statement.

OPTION 2 I Do Not Agree with Some of the Changes

I've enclosed documentation to support the entries on my original return.

OPTION 3 I Do Not Agree with Any of the Changes

I've enclosed documentation to support the entries on my original return.

STEP B	Check the applicable payment options. Then, go to Step C.
<p>Tip! Pay as much as you can now to keep penalty and interest charges low.</p> <p>Make your check or money order payable to "United States Treasury." Write "Tax Year 2008 CP2000," this Social Security Number xxx-xx-xxxx, and your phone number on your check or money order.</p>	
<p><input type="checkbox"/> OPTION 1 <input type="checkbox"/> I'm paying the full amount of \$ 0.</p>	
<p><input type="checkbox"/> OPTION 2 <input type="checkbox"/> I'm making a payment of \$ _____ because either:</p> <p><input type="checkbox"/> I'm paying the amount I agree with or</p> <p><input type="checkbox"/> I'm making a partial payment at this time</p>	
<p><input type="checkbox"/> OPTION 3 <input type="checkbox"/> I'd like to request a payment plan to pay the tax I owe.</p> <p><i>Complete the Installment Agreement Request (Form 9465) and mail it along with this form.</i></p>	

STEP C	Contact Information
1. Please verify your address and note any corrections in the space below. <i>(Print clearly.)</i>	
name address state	Make any address corrections here
2. Please list your phone numbers and the best time to call below.	
Home	Best Time to Call
Work	Best Time to Call
3. If you would like to authorize someone, in addition to you, to contact IRS concerning this notice, please include the person's contact information and sign below.	
Name	Phone
Address	
I authorize the person listed above to discuss information with and provide information to IRS about this notice.	
<hr style="width: 30%; margin-left: 0;"/> <i>Signature</i> <i>Date</i>	
<p><i>The authority granted in Step C is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.</i></p>	

Before Mailing	Please make sure you have:
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- Completed Steps A, B, and C (both sides of this form).
- Included this form and your payment (if applicable) in the envelope provided.
- Included the *Installment Agreement Request* (if applicable) in the envelope provided.
- Made a copy for your records of the *Response Form* and the *Installment Agreement Request* if you used it.

Checked that the IRS address shows through the envelope window.

Please Fold Here. Do not detach. Please be sure our address shows through the envelope window.

AUR Control Number: 50001-0002

Notice Number: CP2000
Notice Date: 12/21/2009

xxx-xx-xxxx

INTERNAL REVENUE SERVICE
AUSTIN IRS CENTER
STOP 6692 AUSC
AUSTIN, TX 73301-0021

name
address
state

{RF02}

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Explanation Section**How to Review This Section**

1. Compare your records with the records we received under **Information Reported to IRS**.
2. Review the **Reasons for the Changes** to see why we changed your return.
3. Proceed to **Changes to Your Return** to see how your new tax was calculated.
4. Once you have fully reviewed the **Explanation Section**, please complete and return the **Response Form** in the envelope provided.

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

This section tells you specifically what income information IRS has received about you from others (including your employers, banks, mortgage holders, etc.). The information listed below does not match the information you listed on your tax return. Use this table to compare the data IRS has received from others to the information you listed on your tax return to understand where the discrepancy, or difference, occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts from the same payer.

If this information is correct, your tax increase is **\$ 2,223 plus all applicable penalties, interest and payment adjustments such as federal tax withholding, excess social security tax withheld, etc.** If you pay in full by //, you'll owe **\$ 0**.

Item No.	Issue	Received From	Account Information	Amount Reported to IRS by Others	Amount Included on Your Return	Difference
1	TAX WITHHELD				-	-
		TAX WITHHELD Total		\$ 274	\$ 0	\$ 274
2	TAXABLE WAGES			\$ 6,536	\$ 0	\$ 6,536
		TAXABLE WAGES Total		\$ 6,536	\$ 0	\$ 6,536

2. Reasons for the Changes

This section provides explanations to help you understand the proposed changes to your tax return.

The paragraphs that follow provide explanations for:

- the items listed in Section 1. *Information Reported to IRS*
- the changes to your tax computation listed in Section 3. *Changes to Your Return*
- the penalty and interest charges listed in Section 3. *Changes to Your Return*
- Payment Instructions*
- Additional Information* that will help you understand this notice and what action you need to take to resolve the tax discrepancy

Within each subsection below, the paragraphs are organized by topic to help you review them.

These paragraphs explain the items listed in Section 1. *Information Reported to IRS.*

Other Income

General

MISIDENTIFIED INCOME

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

FORM W-2 OR 1099 NOT RECEIVED

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Tax & Credits**Tax Credits****CHILD TAX CREDIT**

The allowable amount of the Child Tax Credit is based on filing status, the number of qualifying child(ren), modified adjusted gross income and tax. The credit is adjusted when modified adjusted gross income changes. The credit cannot be more than the tax.

If you filed and claimed credits for adoption expenses, mortgage interest and/or District of Columbia first-time homebuyer with your original tax return, please provide us with recomputed worksheets from Publication 972, Child Tax Credit. In order to apply any unused credits from these sources, send us the recomputed forms. If you have already applied these unused credits to other tax year(s), you need to file a Form 1040X, Amended U.S. Individual Tax Return for the other year(s) with the appropriate Internal Revenue Service Center. If the tax return for the affected period has not yet been filed, confirm with a signed statement that your records have been corrected.

Payments & Credits**Withholding Credit and Estimated Tax Payments****UNDERCLAIMED WITHHOLDING**

Our records indicate you may be entitled to a larger amount of withholding than you claimed on your tax return. Please review the payer information provided in this letter with your records. If this payer information is incorrect, please provide a statement so that we can correct our records.

If this payer information is correct, please respond to this notice so that we may make the necessary adjustments to your account.

Earned Income Tax Credit**EARNED INCOME CREDIT**

The allowable amount of earned income credit is based on your earned income and adjusted gross income (AGI), both of which must be less than:

- * \$12,880.00 with no qualifying child (\$15,880.00 for married filing jointly),
- * \$33,995.00 with one qualifying child (\$36,995.00 for married filing jointly) or
- * \$38,646.00 with more than one qualifying child (\$41,646.00 for married filing jointly).

	Changes to your AGI will impact your allowable Earned Income Credit.
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Payments & Credits**Additional child tax credit****ADDITIONAL CHILD TAX CREDIT DISALLOWED**

Since we changed your income and tax, the full amount of Child Tax Credit for your filing status and modified adjusted gross income is included in our proposed changes. As a result, you are no longer eligible for the Additional Child Tax Credit.

Penalty & Interest Charges**Penalties****FAILURE-TO-PAY PENALTY - IRC SECTION 6651(a)**

If tax as shown on your return as filed is more than your original or adjusted payments, we may charge a Failure-to-Pay Penalty. We will figure the penalty from the due date of the return to the date the tax is paid. We will bill you for this amount at a later date. The bill may reflect the amount as unpaid interest. This is because payments received are applied in the following order: tax, penalties, and then interest.

Interest Charges**INTEREST PERIOD - IRC SECTION 6601**

We are required by law to charge interest on unpaid tax from the due date of the tax return to the date the tax is paid in full. The law requires that interest continue to be charged on the unpaid balance, including penalties, until paid in full.

For More Information about Your Penalty & Interest Charges**DETAILED PENALTY/INTEREST COMPUTATION**

If you require a detailed penalty or interest computation for this notice, please call the toll-free telephone number listed on page 1.

Additional Information**FORMS, SCHEDULES, OR ASSISTANCE AVAILABILITY**

If you need forms or schedules to respond to this notice, you may get

them by:

- * Visiting local offices and some public libraries,
- * Calling 1-800-TAX-FORM (1-800-829-3676), or
- * Visiting the IRS Web site at www.irs.gov

If you have questions about this notice you may:

- * Call the telephone number provided on the notice,
- * Visit your local Taxpayer Assistance Center or Low Income Clinic (refer to www.irs.gov for locations), or
- * Obtain professional assistance (Attorney, Certified Public Accountant, Enrolled Agent, Tax Preparer/Practitioner, etc).

3. Changes to Your Return

Note: We only show the items that have been affected by the information we received in the following chart. All other items are correct as shown on your return. Unless noted, line numbers always refer to the line number on your tax return.

Changes to Your Income and Deductions	Shown on Return	Reported to IRS, or as Corrected	Difference
TAXABLE WAGES	\$ 23,697	\$ 30,233	\$ 6,536
	Income Net Difference		\$ 6,536
	Total Change to Taxable Income		\$ 6,536

Changes to Your Tax Computation	Shown on Return	As Corrected by IRS	Difference
Taxable Income, line 27	\$ 8,697	\$ 15,233	\$ 6,536
Tax, line 28	\$ 868	\$ 1,711	\$ 843
Child tax credit, line 33	\$ 868	\$ 1,000	\$ 132
Total Tax, line 37	\$ 0	\$ 711	\$ 711
Earned Income Credit, line 40a	\$ 3,153	\$ 1,773	\$ -1,380
Additional child tax credit, line 41	\$ 132	\$ 0	\$ -132
	*Net Tax Increase		\$ 2,223
Income Tax Withheld, line 38	\$ 14	\$ 288	\$ 274
	*Net Payment Increase		\$ 274

Summary of Proposed Changes		
Amount of Tax Increase		\$ 2,223
Payment Increase		\$ 274
Total Amount You Owe		\$ 0

**Increases to Payments decrease the amount owed.
Decreases to Credits result in an increase to Tax.

{TB01}

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Department of Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

Notice CP2000
Tax Year 2011
Notice date October 6, 2014
Social Security number [REDACTED]
AUR control number [REDACTED]
To contact us Phone 1-800-829-31
Fax 1-877-477-0583
Page 1 of 7

Changes to your 2011 Form 1040

Proposed Amount due: \$365

Thank you for your response to the previous notice we sent you about your 2011 Form 1040. Based on your response, we've determined you owe \$365 (including interest), which you need to pay by November 5, 2014.

Summary of proposed changes

Tax you owe	
Payments	
Interest	
Amount due by November 5, 2014	\$365

What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 5, and mail it to us along with your payment of \$365 so we receive it by November 5, 2014.
- 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 Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 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
 - Payroll deductions
 - Credit card payments

If you don't agree with the changes

Complete the Response form on Page 5, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by November 5, 2014.

If we don't hear from you

If we don't receive your response by November 5, 2014, we will send you a Statute of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

Continued on back...



Department of Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

Notice	CP2000
Tax Year	2011
Notice date	October 6, 2014
Social Security number	[REDACTED]
AUR control number	[REDACTED]
To contact us	Phone 1-800-829-3009 Fax 1-877-477-0583

Page 5 of 7

INTERNAL REVENUE SERVICE
STOP 6692 AUSC
AUSTIN TX 73301-0021
[Barcode]

Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by November 5, 2014.

To request more time to respond, call us at 1-800-829-3009. Remember: Additional interest will be charged during this period if the information in this notice is correct.

Provide your contact information

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

[REDACTED]
[REDACTED]
[REDACTED]

Primary phone Best time to call a.m. p.m. Secondary phone Best time to call a.m. p.m.

1. Indicate your agreement or disagreement

I agree with all changes

I consent to the assessment of my 2011 income tax, and understand that:

- I owe \$365 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 April 17, 2012.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can challenge these changes in the U.S. Tax Court only if the IRS determines after the date I sign this form that I owe additional taxes for 2011.
- I can file for a refund at a later date.

Please sign and return this form with your payment.

Signature _____ Date _____

Spouse's Signature _____ Date _____

Continued on back...

Notice CP2000
 Tax Year 2011
 Notice date October 6, 2014
 Social Security number [REDACTED]
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Indicate your agreement or disagreement--Continued

- I don't agree with some or all of the changes**
 Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax documentation to 1-877-477-0583

2. Indicate your payment option

- I am enclosing (check all that apply):
- Full payment of \$365
 - Partial payment of \$
 - No payment
 - A completed Installment Agreement Request (Form 9465)
 - Write your Social Security number 339-58-6888, the tax year (2011), and the notice number (CP2000) on your payment and any correspondence.
 - Make your check or money order payable to the United States Treasury.

3. Authorization optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

 Full name of authorized person

 Address

 City State Country Zip code

 Primary phone Best time to call a.m. p.m. Secondary phone Best time to call a.m. p.m.

I authorize the person listed above to discuss and provide information to the IRS about this notice.

 Signature Date

 Spouse's Signature Date
