



Department of the Treasury
Internal Revenue Service
PO Box 16335
Philadelphia, PA 19114-0439

JOHN AND JANE DOE
22 BOULDER STREET
HANSON, CT 00000-7253

Notice	CP2000
Tax Year	2017
Notice date	January 30, 2018
Social Security number	NNN-NN-NNNN
AUR control number	NNNNN-NNNN
To contact us	Phone 800-xxx-xxxx Fax 215-xxx-xxxx
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We are proposing changes to your 2017 Form 1040 tax return. This is not a bill.

Proposed amount due: \$114

We received information from third parties such as employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
- Provides you an opportunity to agree or disagree with the proposed changes.

If our information is correct, you will owe \$114 (including interest), which you will need to pay by February 20, 2018.

Summary of proposed changes

Tax you owe	\$4,099
Payments	-4,000
Interest	15
Proposed amount due by February 20, 2018	\$114

Reminder: This is not a bill. We haven't charged the proposed amount due.

What you need to do immediately

If you need more time to respond to this notice, contact us at 800-xxx-xxxx. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2018 tax return.

If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 5 (**we require both spouses' signatures if you filed married filing jointly**), and mail it to us along with your payment of \$114 so we receive it by February 20, 2018.
- **Do not file an amended return (Form 1040X) if you fully agree with our changes.** We'll make the correction when we receive your signed response.

If you don't agree with the proposed changes

- Complete the Response form on Page 5, and send it to us along with a signed statement explaining your disagreement and include any documentation that supports your claim so we receive it by February 20, 2019.

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What you need to do immediately - **continued**

- If you have allowable costs or expenses related to the unreported income that will change our proposal, it may benefit you to include the applicable form or schedule with your response.
- It is **not** necessary to file an amended return (Form 1040X) for 2018 if you don't agree with our changes. We'll review your response and make any applicable corrections. However, if you choose to file an amended return, write "CP2000" on top of it and attach it **behind** your completed Response form.

If you need assistance contact us at 800-xxx-xxxx.

If we don't hear from you

If we don't receive your response by February 20, 2018, we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will continue to accrue and penalties may apply.

Continued on back...

Changes to your 2017 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Interest	\$18,000	\$21,075	\$3,075
Income net difference			\$3,075
Change to taxable income			\$3,075
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 27	\$32,000	\$35,075	\$3,075
Tax, line 28	4,000	4,099	99
Total tax, line 63	\$4,000	\$4,099	\$99
Income tax withheld, line 64	\$4,000	\$4,000	-\$0

Explanation of changes to your 2017 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Interest

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Bank A	123 Bank Street Hanson, CT 99999	SSN NNN-NN- NNNN Form 1099-INT	\$8,745	\$9,155	\$410
Bank B	321 Bank Street Hanson, CT 99999	SSN NNN-NN- NNNN Form 1099-INT	\$9,255	\$11,920	\$2,665
Interest Total			\$18,000	\$21,075	\$3,075

Backup Withholding on Interest and Dividends

We based our proposed changes on interest or dividends not reported on your tax return. If you agree that the income shown in our proposal is correct, but do not pay the tax increase, we may notify payers to deduct and withhold 28% of any payments they make to you in the future. We call this backup withholding and it occurs when interest or dividend income is not reported on your tax return, as required by law.

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Explanation of changes to your 2017
Form 1040 - **continued**

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.

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 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.

Unlocated interest, dividends, and/or capital gain amounts

Since there was no breakdown by payer name on your tax return, we could not locate specific amounts of interest, dividends, or capital gains distributions to match the amounts reported to us. Therefore, this notice lists all the interest, dividend, or capital gain distribution income your payers reported to us and includes credit for the amounts reported on your tax return. If this is incorrect, please list the specific amounts of interest, dividends, or capital gain distributions you received from each of your payers, the name of each payer, and the type of income.

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Next steps

If you agree with our proposed changes, send us your signed Response form so we receive it by the due date of this notice. After you receive the billing notice showing we've adjusted your account, you can use the following online payment options:

- Visit www.irs.gov/payments for information about online payment options including:
 - Pre-assessed installments and payment agreements
 - Payroll deductions
 - Credit card payments
 - Direct debit payments
 - Applicable fees
- To apply for an installment agreement plan by mail, send in your signed Response form AND a completed Form 9465, Installment Agreement Request.

If the same error occurred in another tax year, file a Form 1040X for that tax year.

We send information about these changes to state and local tax agencies. If the changes we made to your federal tax return also impact your state or local tax return, file an amended state or local tax return as soon as possible.

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Interest is calculated to 30 days from the date of the notice for domestic addresses and 60 days from the date of the notice for foreign and APO/FPO/DPO addresses. Interest will continue to accrue until you pay the amount you owe in full.

Description	Amount
Total interest	\$15

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax was due until the tax is paid in full. For a detailed calculation of your interest, call 1-800-xxx-xxxx.

Period	Interest rate
Beginning April 1, 2016	4%

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Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit www.irs.gov/cp2000 for more information about this notice, frequently asked questions, and to review the following:
 - Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531, for more information about filing an Appeal.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- This isn't an audit; your return may be subject to an examination.
- Keep a copy of this notice for your records.

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, visit www.irs.gov.



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[AUR BAR CODE]

INTERNAL REVENUE SERVICE
PO BOX 105404
ATLANTA, GA 30348-5404

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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by February 20, 2017. If making a payment, use the provided voucher to ensure proper application of your payment. Be sure our address shows through the window.

Provide your contact information

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

John & Jane A Doe
123 Main Street
Hanson, CT 00000-7253

	<input type="checkbox"/> a.m.		<input type="checkbox"/> a.m.
	<input type="checkbox"/> p.m.		<input type="checkbox"/> p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

1. Indicate your agreement or disagreement

I agree with all changes

I consent to the assessment of my 2017 income tax and understand that:

- I owe \$114 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 15, 2018.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can file a claim for a refund at a later date.
- By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 2017.

Please sign and return this form with your payment.

..... Signature Date
..... Spouse's signature (required if you filed a joint tax return) Date

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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 this Response form, documentation and/or signed statement explaining the items you don't agree with to 215-xxx-xxxx.

2. Indicate your payment option

- Check all that apply:
- Payment in the form of a check or money order.
 - Write your Taxpayer Identification number (XXX-XX-XXXX), the tax year (2017), and the notice number (CP2000) on your payment and any correspondence.
 - Make your check or money order payable to the United States Treasury.
 - A completed Installment Agreement Request (Form 9465).
 - I made an online payment.

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

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

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

.....
Signature Date

.....
Spouse's signature (required if you filed a joint tax return) Date



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JOHN & JANE A DOE
123 MAIN STREET
HANSON, CT 00000-7253

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.....
Notice date July 17, 2018
.....
Social security number XXX-XX-XXXX

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (NNN-NN-NNNN), the tax year (2016), and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
PO Box 16335
Philadelphia, PA 19114-0439

Amount due by
August 16, 2017

\$114

XXXXXXXXXX
