

# IRS Letter 474C Sample Tax Notice

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P.O. BOX 9020  
HOLTSWILLE NY 11742-9020

In reply refer to: XXXXXXXXXX  
May 15, 2014 LTR 474C 1  
XXX-XX-XXXX 201312 30

XXXXXXXXXX  
BODC: XX

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FIRST M LAST  
\_\_\_\_\_  
STREET ADDRESS  
BAYTOWN TX 77521-4506

Social Security Number: XXX-XX-XXXX  
Tax Period(s): Dec. 31, 2013

Form: 1040X

Dear Taxpayer:

Thank you for your Form 1040K dated Apr. 01, 2014.

In processing your return for the tax period shown above, we made some changes. We did not allow the education credit because we could not verify that you were eligibel for that credit. If you have a Form 1098-T, or billing statement from the school that you attended, please send it to us. This changed lines 49 and 66 and the child tax credit on lines 51 and 65 of your Form 1040.

If you disagree with any of the changes we made, you may appeal them.

We have processed your request to add Form 1099-R income. We have enclosed a Form 1040X Corrected with your current information.

The amount you owe for the tax period Dec. 31, 2013, is \$1,357.00, which includes penalty and interest figured to June 05, 2014. We must continue to charge penalties and interest until the amount you owe is completely paid.

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

\*\* Paying Late -- IRC Section 6651(d) \*\*

Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month the tax isn't paid.

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

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The penalty can't be more than 25% of the tax paid late.

\*\* Filing and Paying Late == IRC Section 6651 \*\*

We charge a 5% combined penalty of 4 1/2% for filing late and 1/2% for paying late when a return is filed late and the tax is not paid by the due date of the return. The combined penalty is 5% pr the unpaid tax for each month of part of a month the return is late, but not more than 5 months, which would total 25% (22 1/2% late filing and 2 1/2% late paying).

In addition to the 22 1/2% late filing penalty for the first 5 months a return is late, we continue to charge the 1/2% late paying penalty for each month or part of a month for as long as the tax is unpaid, but not for more than 25%.

The maximum penalty we can charge is 47 1/2% (22 1/2% late filing plus 25% late paying).

\*\* Partnership Late Filing -- IRC Section 6698(b) \*\*

The penalty is \$85.00 for each partner, for each late month (including part of a month), for up to 12 months (effective for returns required to be filed after 12/20/2007). For returns required to be filed after 12/31/2008. the penalty amount is \$89.00. The Hokie Act adds \$1.00 to the penalty amount for returns with a taxable year beginning in 2008.

\*\* Interest -- IRC Section 6601 \*\*

We charge interest when tax is not paid on time. We figure interest from the due date of the return (regardless of extensions) to the date we receive full payment or the date of the notice.

Please send us the information we have requested within 30 days from the date of this letter. If we do not hear from you, our records of your tax account may be incomplete or incorrect. We have enclosed an envelope for your convenience.

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

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

Whenever you write, please include this letter and, in the spaces

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below, give us 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,

IRS Contact Name, Dept. Mgr.  
Toll Free Dept. 2, Op 2

Enclosure(s):  
Copy of this letter  
Envelope  
F.1040X Corrected