

 **IRS** Department of the Treasury
Internal Revenue Service
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

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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FIRST M & FIRST M LAST
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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

*****CORRECTED*****

Form **1040X**
(Rev. December 2013)

Department of the Treasury—Internal Revenue Service
Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

► Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.

This return is for calendar year

Other year. Enter one: calendar year **2013** or fiscal year (month and year ended):

Your first name and initial: **FIRST M LAST** Last name: Your social security number: **XXX-XX-XXXX**

If a joint return, spouse's first name and initial: Last name: Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions. **STREET ADDRESS** Apt. no. Your phone number:

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **BAYTOWN, TX 77521**

Foreign country name: Foreign province/state/county: Foreign postal code:

Amended return filing status. You must check one box even if you are not changing your filing status.

Caution. In general, you cannot change your filing status from joint to separate returns after the due date.

- Single
- Married filing jointly
- Married filing separately
- Qualifying widow(er)
- Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on the back to explain any changes

		A. Original amount or as previously adjusted (see instructions)	B. Net change— amount of increase or (decrease)— explain in Part III	C. Correct amount
Income and Deductions				
1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here	\$36,493.00	\$7,774.00	\$44,267.00
2	Itemized deductions or standard deduction			\$24,050.00
3	Subtract line 2 from line 1			\$20,217.00
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 28	\$7,800.00	\$0.00	\$7,800.00
5	Taxable income. Subtract line 4 from line 3	\$4,488.00	\$7,929.00	\$12,417.00
Tax Liability				
6	Tax. Enter method used to figure tax (see instructions):			\$1,243.00
7	Credits. If general business credit carryback is included, check here			\$1,243.00
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-			\$0.00
9	Other taxes	\$0.00	\$0.00	\$0.00
10	Total tax. Add lines 8 and 9	\$0.00	\$0.00	\$0.00
Payments				
11	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)		\$0.00	\$4,965.00
12	Estimated tax payments, including amount applied from prior year's return	\$0.00	\$0.00	\$0.00
13	Earned income credit (EIC)	\$0.00	\$0.00	
14	Refundable credits from Schedule(s) <input type="checkbox"/> 8812 or <input type="checkbox"/> M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 (2010 or 2011) <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	\$2,000.00	(\$1,357.00)	\$643.00
15	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed			15
16	Total payments. Add lines 11 through 15			16
Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)				
17	Overpayment, if any, as shown on original return or as previously adjusted by the IRS			17
18	Subtract line 17 from line 16 (If less than zero, see instructions)			18
19	Amount you owe. If line 10, column C, is more than line 18, enter the difference			19
20	If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return			20
21	Amount of line 20 you want refunded to you			21
22	Amount of line 20 you want applied to your (enter year): estimated tax	22		

Complete and sign this form on Page 2.

