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FIRST LAST & FIRST LAST STREET ADDRESS LAKELAND FL 33809-6654



Notice	CP2501
Tax Year	2011
Notice date	May 13, 2013
Social Security number	XXX-XX-XXXX
AUR control number	XXXXXXXX
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9602

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XXXXXX

Important message about your 2011 Form 1040

Your tax return doesn't match the information we have on file

The income and payment information we have on file from sources such as employers or financial institutions does not match the information you reported on your tax return.

What you need to do immediately

Review this notice and compare what you listed on your 2011 tax return to the amounts reported to the IRS by others.

If you agree with the information reported by other sources

 Complete, sign and date the Response form on Page 5, and mail it to us so we receive it by June 12, 2013.

If you don't agree with the information reported by other sources

 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 June 12, 2013.

If we don't hear from you

If we don't receive a response from you by June 12, 2013, we will send you a notice stating the proposed changes to your tax return and the amount of additional tax you owe plus any penalties and interest that apply.



\$1,037



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Differences between your 2010 Form 1040 and information from other sources

Student Ioan Interest Deduction Total

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.

Partnership/Trust/Small Bus		A t l - f ti	06	December 1 to 1DC by others	
Received from	Address	Account Information SSN XXXXXXXXX	Snown on return	Reported to IRS by others	Difference
FIRST LAST	STREET ADDRESS	Form PTK-1	-	\$17,873	•
	LAKELAND FL 32001				
		Sale Date 7/6/12			
FIRST LAST & FIRST LAST	STREET ADDRESS	SSN XXXXXXXXX	-	\$153,621	
	LAKELAND FL 32001	Form PTK-1		,,-	
	2,11(22,11(3)) 2 02001	Sale Date 7/6/12			
Partnership/Trust/Small Busines	ss Total		\$98,063	\$171,494	\$73,431
<u>.</u>			\$98,063	\$171,494	\$73,431
Student Loan Interest Deduc	ction	Account Information			
Student Loan Interest Deduc	ction Address			Reported to IRS by others	\$73,431
Student Loan Interest Deduc	ction Address P O BOX 2461	PPA			
Student Loan Interest Deduc	ction Address	PPA SSN XXXXXXXXX		Reported to IRS by others	
Student Loan Interest Deduc	ction Address P O BOX 2461	PPA		Reported to IRS by others	
Student Loan Interest Deduc	ction Address P O BOX 2461	PPA SSN XXXXXXXXX		Reported to IRS by others	

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.





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Student loan interest deduction decreased

We decreased the student loan interest deduction claimed on your tax return because your modified adjusted gross income is between:

- \$60,000 and \$75,000 for taxpayers filing Single, Head of Household or for a Qualifying Widow(er) with a dependent child.
- \$120,000 and \$150,000 for married taxpayers Filing Jointly,

There is no allowable deduction if:

- your modified adjusted gross income exceeds the higher amount listed above for your filing status
- · your filing status is Married Filing Separately
- · you indicated that you can be claimed as a dependent on someone else's tax return

The allowable deduction amount for your filing status and income is shown in the "Explanation of Changes" section of this notice under the heading" Reported to IRS by others.



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Accuracy-penalty for substantial tax understatement

If we increase your tax, and the increase exceeds the greater of 10% of your correct tax or \$5,000, we are required by law to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of your tax increase. (Internal Revenue Code section 6662(d))

The penalty may be reduced or waived if you:

- Provide the substantial authority (such as, Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or
- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement that clearly outlines the facts supporting your treatment of the understated income.

Next steps

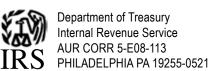
- You don't need to file an amended tax return for 2010, We will make the
 correction when we receive your response. However, if you choose to file an
 amended tax return (form 1040X), write "CP2501" on the top of your amended
 federal tax rerum (Form 1040X) and attach it behind your completed Response
 form. Go to www.irs.gov to download Form 1040X or call I-800-TAX-FORM (1800-829-3676).
- Please file an amended tax return (Form 1040X) for any other tax years in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

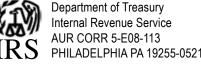
Additional information

- Visit www.irs.gov/cp2501.You can also find the following online: Amended U.S. Individual Tax Return (Form 1040X).
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- · Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

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Tax Year 2011 Notice date May 13, 2013	
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Social Security number XXX-XX-XXXX	
AUR control number XXXXXXXXX	
To contact us Phone 1-800-829- Fax 1-877-477-960	

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INTERNAL REVENUE SERVICE AUR CORR 5-E08-113 PHILADELPHIA PA 19255-0521 <u> Երկրութերկութերկութերի կունի գույրի իզունիի</u>

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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by June 12, 2013. Be sure our address shows through the window.

To request more time to respond, call us at 1-800-829-8310, 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.

FIRST LAST & FIRST LAST STREET ADDRESS LAKELAND FL 33809-6654

☐ I agree with a	II changes				
Primary phone	Best time to call		Secondary phone	Best time to call	
		a.m. p.m.			a.m. p.m.

1. Indicate your agreement or disagreement

I understand the IRS will send me a notice stating the proposed changes to my tax return and the amount of additional tax I owe.

Please sign and return this form.

Signature	Date
Spouses's Signature	Date

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 1-877-477-9602

Signature	Date
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IRS Letter CP2501 Sample Tax Notice

This sample is provided by TaxAudit, the nation's leading tax representation firm.





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2.	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. a.m. a.m.
p.m. Best time to call

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

Signature Date

Spouses's Signature