



FRESNO CA 93888-0046

OMB Clearance No.: XXXXXXXXX

In reply refer to: XXXXXXXXXX  
May 02, 2014 LTR 4364C 1  
XXX-XX-XXXX 201312 30

XXXXXXX  
BODC: XX

FIRST LAST  
STREET ADDRESS  
WILLSONVILLE OR 97070

Social Security Number: XXX-XX-XXXX  
Tax Period: Dec. 31, 2013  
Form: 1040X

Dear Taxpayer:

Thank you for your amended return.

In processing your amended return for the tax period shown above, we made some corrections to your Form 1040X which may have affected your refund or balance due. These changes may have been due to an error on your original return or an additional adjustment we made to your account, which you should have been notified of in a separate notice. We have enclosed a corrected copy of your Form 1040X for your records.

If you disagree with any of the changes we made, you may appeal them. Please see the enclosed Publication 1 for additional information.

Specifically, we corrected Line 1, Column A of Form 1040X, due to error of amount entered as adjusted gross income.

If you need forms, schedules or publications to respond to this letter, you can obtain them by visiting the IRS website at [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you used a preparer to complete your return, and you do not have an authorized power of attorney on file, please provide the preparer with a copy of this letter and the corrected Form 1040X. Inform the preparer that we replied directly to you.

If the adjustment results in a refund and you don't owe any other taxes or other legal debts that we are required to collect, you will get a refund of your overpayment in four to six weeks.

If the adjustment results in you owing money, we will send you a separate notice that will tell you the amount you owe for the tax period shown. If you currently have an installment agreement with please continue to make scheduled payments. Even if you do not have formal installment agreement, you can make payments to reduce the amount you owe and minimize interest and penalty charges. Make checks or money orders payable to the United States Treasury, and, to help apply payments properly, clearly print your name, the tax year for which you owe, and your Social Security or Individual Taxpayer

XXXXXXXXXX  
May 02, 2014 LTR 4364C 1  
XXX-XX-XXXX 201312 30  
XXXXXXXXXX

FIRST M & FIRST LAST  
STREET ADDRESS  
WILLSONVILLE OR 97070

Identification Number on the check.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you may write us at the address shown in the heading of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,

IRS Contact Name  
OPERATIONS MANAGER, DOC PERFECTION

Enclosures:  
Copy of this letter  
Envelope  
Corrected Form 1040X  
Publication 1

\*\*\*\*\*CORRECTED\*\*\*\*\*

Form **1040X**

Department of the Treasury—Internal Revenue Service

**Amended U.S. Individual Income Tax Return**

OMB No. 1545-0074

(Rev. December 2013)

Information about Form 1040X and its separate instructions is at [www.irs.gov/form1040x](http://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 & FIRST 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 **XXX-XX-XXXX**

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). **WILLSONVILLE, OR 97070**

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
<b>Income and Deductions</b>			
1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	\$56,867.00	(\$45,867.00)	\$11,000.00
2 Itemized deductions or standard deduction			\$12,200.00
3 Subtract line 2 from line 1			\$0.00
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	\$16,072.00	\$16,072.00	\$0.00
<b>Tax Liability</b>			
6 Tax. Enter method used to figure tax (see instructions):			\$0.00
7 Credits. If general business credit carryback is included, check here <input type="checkbox"/>			\$0.00
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-			\$0.00
9 Other taxes	\$0.00	\$800.00	\$800.00
10 Total tax. Add lines 8 and 9	\$1608.00	(\$808.00)	\$800.00
<b>Payments</b>			
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)	\$6,970.00	(\$5,370.00)	\$1,600.00
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	\$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):	\$0.00	\$0.00	\$0.00
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
<b>Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)</b>			
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.

\*\*\*\*\*CORRECTED\*\*\*\*\*

Part I Exemptions

Complete this part only if you are increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

Table with 4 columns: Line number, Description, A. Original number of exemptions or amount reported or as previously adjusted, B. Net change, C. Correct number or amount. Rows 23-29.

Table with 5 columns: (a) First name, Last name, (b) Dependent's social security number, (c) Dependent's relationship to you, (d) Check box if qualifying child for child tax credit (see instructions). Rows 1-4.

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- Check here if you did not previously want \$3 to go to the fund, but now do.
Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

Attach any supporting documents and new or changed forms and schedules.

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete.

Your signature Date Spouse's signature. If a joint return, both must sign. Date

Paid Preparer Use Only

Preparer's signature Date Firm's name (or yours if self-employed)

Print/type preparer's name Firm's address and ZIP code

PTIN Check if self-employed EIN Phone number

**IRS Letter 4364C Sample Tax Notice**

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

[Visit TaxAudit.com](http://VisitTaxAudit.com)



FRESNO CA 93888-0046

FIRST M & FIRST LAST  
STREET ADDRESS  
WILLSONVILLE OR 97070

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

XXXXX-XX  
XXXXXXXXXX

Use for payments

Letter Number: LTR4364C  
Letter Date : 2014-05-02  
Tax Period : 201312



\*XXXXXXXXXXXX\*

INTERNAL REVENUE SERVICE

FRESNO CA 93888-0046



FIRST M & FIRST LAST  
STREET ADDRESS  
WILLSONVILLE OR 97070