

IRS Letter 106C Sample Tax Notice

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Department of the Treasury
Internal Revenue Service
3211 S. Northpointe Dr., M/s M2004
Fresno CA 93725

OMB Clearance No.: XXXX-XXXX

In reply refer to: XXXXXXXXXXXX
Aug. 08, 2023 LTR 106C 3
***-**-202212 30
Input Op: XXXXXXXXXXXX XXXXXXXX
BODC: XX



XXXXX

Taxpayer identification number: XXX-XX-XXXX
Type of tax: Individual
Tax period: Dec. 31, 2022
Amount of claim : \$15,485.00
Date claim received: Mar. 03, 2023

Dear Taxpayer:

CLAIM OF PARTIAL DISALLOWANCE

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we partially disallowed your claim for credit or refund for the period above. We allowed only \$11,046.00 of the claim.

WHY WE PARTIALLY DISALLOWED YOUR CLAIM

We partially disallowed your claim because we received your response; however, we couldn't verify the total federal withholding amount you reported on your tax return. We corrected your account to reflect the amount shown in our records.

To make any additional changes to the information reported on your original tax return, such as wages or credits, you must file Form 1040-X, Amended U.S. Individual Income Tax Return. Include supporting schedules showing your corrected figures and any other required documents not filed with the original return.

WHAT TO DO IF YOU DISAGREE

You have the right to appeal our decision to partially disallow your claim. You can represent yourself before Appeals, or you have the right to retain an authorized representative to represent you. You can have a person such as an attorney, certified public accountant, or enrolled agent represent you, and you have the right to seek assistance from a Low Income Taxpayer Clinic (see Publication 4134) if you can't afford representation. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written

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statement. If we don't hear from you within 30 days from the date of this letter, we'll process your case without further action.

You can request a small dollar case appeal for a disallowed claim that is not more than \$25,000 or prepare a formal protest for a disallowed claim over \$25,000.

To request a small dollar case appeal for a claim, do the following:

1. State that you want to appeal.
2. List the disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your request for an appeal to the address shown on this letter.

To prepare a formal protest, do the following:

1. Prepare a written statement that you want to appeal the partial disallowance to the Appeals Office.
2. Provide your name, address, taxpayer identification number, a daytime telephone number, and a copy of this letter. Specify the tax period or year and the disallowed items you disagree with and why you don't agree with each item.
3. Include a detailed statement of facts with names, amounts, locations, etc. to support your reasons for disputing the partial disallowance.
4. If you know the particular law or authority that supports your position, you should inform us of that law or authority. Please include a legal citation that supports your claim, if applicable, to assist in the appeals process.
5. Sign the statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, he/she must sign the enclosed statement and include it with the appeal.
6. Mail your written formal protest to the address shown on this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowlddge and belief, true, correct, and complete."

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Signature Date

Signature Date

STATEMENT BY INDIVIDUAL AUTHORIZED TO PRACTICE BEFORE THE IRS

"Under penalty of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge the protest and accompanying documents are true and correct."

Signature of representative CAF number Date

If you don't agree with our decision, you can file suit to recover tax, penalties, or other amounts, with the United States District Court having jurisdiction or with the United States Court of Federal Claims. These courts are part of the judiciary branch of the federal government and have no connection with the IRS.

The law permits you to file suit within 2 years from the date of this letter. If you signed an agreement that waived your right to the notice of disallowance. Form 2297, Waiver of Statutory Notification of Claim Disallowance, the period for filing suit begins on the date you filed the waiver. If you decide to appeal our decision first, the 2-year period still begins from the date of this letter or, if applicable, the date you filed the waiver, even if Appeals has not yet rendered a final decision on your case, Consideration of your claim by Appeals does not extend the 2-year period to file suit. However, the 2-year period can be extended if you and the IRS sign Form 907, Agreement to Extend the Time to Bring Suit.

A refund or credit cannot be made after the end of the 2-year period (including any extension) unless you file suit during that time. If the end of the 2-year period is approaching and a decision has not been made on your appeal (or if a favorable decision has been made but the refund has not yet been paid), you can file suit, or you can discuss extending this 2-year period with the IRS to protect your ability to receive a refund. If you do not file suit within the 2-year period or sign an agreement with the IRS extending the 2-year period to file suit, you may lose your ability to receive a refund, even if a favorable decision on your appeal has already been made.

Find tax forms or publications by visiting www.irs.gov/forms=pubs or calling 800-TAX-FORM (800-829-3676).

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HOW TO CONTACT US

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

Gardy Larochelle, Director
Return Integrity Verification

Enclosures:
Publication 1
Envelope

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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.

Use for payments

XXXXX -

XXXXXXXXXX

Letter Number : LTR0106C
Letter Date : 2023-08-08
Tax Period : 202212

INTERNAL REVENUE SERVICE
3211 S. Northpointe Dr., M/S M2004
Fresno CA 93725



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Notice 1462 (en-sp)

Important! You Have More Time to File and Pay Your Taxes Due to a Disaster

The Federal Emergency Management Agency (FEMA) issued a disaster declaration for your area. This means the IRS has automatically granted you disaster relief which includes a postponement of the deadline for you to file your return and make your payment. This means you have additional time to pay beyond the due date listed on any other notice in this mailing.

Please note: You do not need to contact us to get this extra time to pay; it is automatic.

To determine your filing and payment due date, scan the code below or visit [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief) to locate your specific state and county by disaster area. Remember to pay the amount you owe by the extended due date, to avoid paying additional penalties and interest.



Scan here to find your extended payment due date based on your disaster area.

For disaster questions, please call the IRS Disaster Hotline at 866-562-5227.



Aviso 1462 (en-sp)

¡Importante! Usted tiene más tiempo para presentar y pagar sus impuestos debido a un desastre

La Agencia Federal de Gestión de Emergencias (FEMA, por sus siglas en inglés) emitió una declaración de desastre para su área. Esto significa que el IRS le ha otorgado automáticamente alivio por desastre, que incluye un **aplazamiento de la fecha límite para que presente su declaración y realice su pago**. Esto significa que usted tiene tiempo adicional para pagar más allá de la fecha de vencimiento indicada en cualquier otro aviso en este correo.

Por favor, tengo en cuenta: No es necesario que se comunique con nosotros para obtener este tiempo adicional para pagar; es automático.

Para determinar la fecha de vencimiento de su presentación y pago, escanee el código a continuación o visite [IRS.gov/alviopordesastre](https://www.irs.gov/alviopordesastre) para ubicar su estado y condado específicos por área de desastre. Recuerde **pagar la cantidad que adeuda para la fecha de vencimiento prorrogada, para evitar pagar multas e intereses adicionales.**



Escanee aquí para encontrar la fecha de vencimiento prorrogada de su pago, según su área de desastre.

Si tiene preguntas sobre desastres, por favor, llame al **IRS** a la línea directa de desastres, al **866-562-5227**.