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IDRS  
CORRESPONDEX

Internal  
Revenue  
Service

Title: Claim Partially Disallowed

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Letters Considered in Resolution:

CERTIFIED MAIL

Taxpayer Identification Number: [01 12T]  
 Kind of Tax: [02 32V]  
 Tax Period: [03 13P]  
 A Amount of Claim: \$ [04 15\$]  
 Date Claim Received: [05 13D]  
 [06 17V]

Dear [-30V]

B This is in response to the inquiry of [07 13], from  
 B [08 20V]. We have no record that you authorized [09 4V] to  
 B act for you in this matter. Please notify [10 4V] that we have replied  
 B directly to you. If you wish to authorize a third party to represent  
 B you, please complete Form 2848, Power of Attorney and Declaration of  
 B Representative. If you wish an appointee to inspect and/or receive  
 B confidential tax information, please complete Form 8821, Tax  
 B Information Authorization. For more information about these forms,  
 B visit our website at [www.irs.gov](http://www.irs.gov) or call the telephone number listed  
 B at the end of this letter.

#### CLAIM OF PARTIAL DISALLOWANCE

#### WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've partially disallowed your claim  
 for credit for the period shown above. We allowed only  
 \$[11 15\$] of the claim.

#### WHY WE PARTIALLY DISALLOWED YOUR CLAIM

C We partially disallowed your claim because [12 342V]

C  
 D [13 385V]

D  
 E We partially disallowed your claim for credit or refund since you  
 E filed your claim more than 3 years after you filed your tax return.

E

F We partially disallowed your claim for credit since you filed your  
F claim more than 2 years after you paid the tax.

F  
G You may appeal our decision with the Appeals Office (which is  
G independent of our office) if we partially disallowed your claim  
G because our records show that you filed your claim late. Generally,  
G a claim is late if you filed it the later of:

- G  
G - 3 years from the return due date of a timely filed, unextended  
G return  
G - 3 years from the date we received a late return or a timely  
G filed, extended return  
G - 2 years after you paid the tax and/or balance due

G  
G In addition, the amount of any credit or refund for a claim filed  
G within three years of the tax return is limited to amounts paid  
G within the three years before filing the claim plus the period of  
G any extension of time granted for filing the tax return. Similarly,  
G the amount of the claim filed within the two-year period is limited  
G to the amount paid within the two years before filing the claim.  
G The Appeals Office cannot change the amount of time the law allows  
G you to file a claim for refund or credit.

G  
G If you decide to appeal our decision, you should provide us with an  
G explanation of why you consider your claim was filed on time, for  
G example, you had an extension of time to file your original tax  
G return. We will consider your explanation before forwarding your  
G request to the Appeals Office.

G  
G Note: reasonable cause or similar explanations that may provide an  
G excuse for relief from a penalty for the late filing of a tax return  
G cannot change the time limitations for filing a claim set by law.  
G Please review Publication 556, Examination of Returns, Appeals Rights,  
G and Claims for Refund, to see if you qualify for an exception provided  
G by law; for example, you were "financially disabled," you were serving  
G in a combat zone, or your claim involves an item that has a filing  
G period in excess of the general three-year period.

G  
H You have the right to appeal our decision to partially disallow your  
H claim. You may represent yourself before Appeals. You may have an  
H attorney, certified public accountant, or person entitled to practice  
H before the Internal Revenue Service represent you. To have someone  
H represent you, attach Form 2848, Power of Attorney and Declaration of  
H Representative, (or similar written authorization) to your written  
H statement. If we do not hear from you within 30 days from the date  
H of this letter, we will process your case without further action.

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

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

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

H  
H To prepare a formal protest, do the following:



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, the rate increases to 1% a month at the start of the first month beginning at least 10 days after the notice date. If we issue a notice and demand for immediate payment, the rate increases at the start of the first month beginning after the notice date.

The penalty stops accruing when the monthly penalty rates total 25%.

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

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

The penalty for filing late is limited to 22 1/2% for the first 5 months a return is late; however, because we continue to charge the 1/2% penalty for paying late for each month or part of a month for as long as the tax is unpaid, that penalty may accrue to 25%.

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

**\*\* Partnership Late Filing -- IRC Section 6692(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 isn't paid on time. We figure interest on your tax liability from the due date of the return (regardless of extensions) to the date we receive full payment or the date of the notice.

**HOW TO CONTACT US**

If you have any questions, please call [17 20V] at [18 21V] between the hours of [19 10V] and [20 14V].

If you prefer, you may write to us at the address shown at

L the top of the first page of this letter.

L

M If you have any questions, please call us toll free at 1-800-829-[21 4B].

M

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

M

N If you have any questions, please call us toll free at [22 23V].

N

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

N

O If you have any questions, please call us toll free at 1-877-829-5500.

O

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

O

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.  
Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Thank you for your cooperation.

Sincerely yours,

[23 25S]

[24 25S]

Enclosure(s):

Publication 1

P Envelope

Q [25 25V]

R Notice [26 9V]

S Publication [27 9V]

T Form [28 9V]

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NOTE: For signature title, use appropriate code for "Director, Service Center"  
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NOTE: Use Sel. H and I unless a specific exception applies.  
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NOTE: If Sel. E or F is used, also use Sel. G and H (Expired Statute)  
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NOTE: Sel. J and K MUST be used when the TP has a balance due

NOTE: Use Sel. L when providing TP an individual name and telephone number for contact. Include the appropriate time zone in fill-in 20.

NOTE: Use Sel. M when providing TP with one of the 3 BOD specific toll-free numbers. In fill-in 21, enter "8374", "0922" or "0115".

NOTE: Use Sel. N for all other toll-free numbers.

NOTE: Use Sel. O for TEGE cases ONLY

Sample

Sample