

Department
of the
Treasury

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IDRS
CORRESPONDEX

Internal
Revenue
Service

Title: Automated Underreporter Interim Letter

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Original | 1 to TP | 4314C (Rev. 11-13)

OMB Clearance Number | Expires |
- | - | IMF/BMF

Letters Considered in Revision:

Taxpayer identification number: _____
A Tax periods: _____
A _____
B Form: _____

Dear

C Thank you for your reply received _____], to our notice about
C proposed changes to some of the items on your tax return.

D Thank you for your letter received _____, and your payment of
D \$ _____. We applied the payment to your account.

E Thank you for the letter sent by you or your power of attorney
E received _____. It may take up to 60 days before you hear
E from us. You don't need to do anything at this time.

F We are responding to an inquiry of _____, from
F _____. We have no record that you authorized _____
F to act for you. Please notify _____ that we have replied directly to
F you. If you want to authorize a third party to represent you, complete
F Form 2848, Power of Attorney and Declaration of Representative. If you
F want to give us permission to release your confidential tax
F information, complete Form 8821, Tax Information Authorization. For
F more information about these forms, visit our website at www.irs.gov
F or call the telephone number at the end of this letter.

G We haven't resolved this matter because we haven't completed all the
G processing necessary for a complete response. We will contact you
G again within _____ days with our reply. You don't need to do anything
G else for now.

H We haven't resolved this matter because we haven't received needed
H information from _____. It will be _____

H days before we can send you a complete response. You don't need to do
H anything else for now.

H
I We haven't resolved this matter because we haven't completed all the
I research necessary for a complete response. We will contact you again
I within _____ days to let you know what action we are taking. You don't
I need to do anything else for now.

I
J You don't need to do anything else for now. We will contact you again
J within _____ days.

J
K _____
K _____
L _____

L
M Until you hear from us, you can still make payments to reduce your
M tax liability and interest charges. To ensure we apply payments
M properly, write the taxpayer identification number and tax period
M listed at the top of this letter on your check or money order.

M
N If you think you may owe any additional tax, you should consider
N paying it now, because the law requires us to charge interest on
N unpaid tax from the due date of the return to the date you paid the
N tax in full.

N
O If you receive any more notices regarding this issue before we give
O you a complete response, you can disregard them.

O
P We delayed sending you further notices while we research this matter.
P If you receive or have received additional notices about this account,
P you can disregard them.

P
Q This letter doesn't extend the period of time you have to file a
Q petition, if you choose to, with the United States Tax Court.

Q
R If you don't accept our findings, you can petition the United States
R Tax Court for a re-determination of the amount of the tax you owe,
R as explained in the Notice of Deficiency we sent to you earlier.

R
S If you have questions, you can call _____ at
S _____ between _____ and _____ or write
S to us at the address shown at the top of the first page of this
S letter.

S
T If you have questions, you can contact the office where we transferred
T your case by calling _____ at _____ between
T _____ and _____ or write to that office at the address
T we provided in this letter.

T
When you write, include this letter and provide in the spaces below,
your telephone number and the hours we can reach you. (NOTE: if you
filed a joint tax return, show the name and the telephone number of
the taxpayer we can contact.) Keep a copy of this letter for your
records.

Telephone number (___) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Letter 4314C (Rev. 08-2014)

Sample