

IRS Letter 105C Sample Tax Notice

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AUSTIN TX 73301-XXXX

In reply refer to: XXXXXXXXXXXX
Aug. 10, 2023 LTR 105C 3
XXX-XX-XXXX XXXXXX XX X
XXXXXXXXXX
BODC: WI

First Last
Avenue Way
Anytown, CA 95159



XXXXX

Taxpayer identification number: XXX-XX-XXXX
Kind of tax: INDIVIDUAL INCOME
Amount of claim : \$15,485.00

Date of claims received: Apr. 15, 2021
Tax period : Dec. 31, 2021

Dear Taxpayer:

WE CAN'T ALLOW YOUR CLAIM

We disallowed your claim for credit for the tax period listed at the top of this letter.

WHY WE CAN'T ALLOW YOUR CLAIM

We can't allow your claim for one dependent. Birth Certificate and birth date not provided.

We will allow the Child Tax Credit, Child Care Credit, and Recovery Rebate Credit.

WHAT TO DO IF YOU DISAGREE

You have the right to appeal our decision to disallow your claim. You can represent yourself before Appeals or you can have an attorney, certified public accountant, enrolled agent, or any other person authorized to practice before the IRS represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written power of attorney) to your written statement. If we don't hear from you within 30 days from the date of this letter, we will process your case with the information we have now.

For claims \$25,000 or less, you can request a small dollar case appeal. You must prepare a formal protest for a disallowed claim over \$25,000.

XXXXXXXXXX
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XXX-XX-XXXX XXXXXX XX X
XXXXXXXXXX

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To request a small dollar case appeal:

- 1. Prepare a written statement that you want to appeal to the Office of Appeals.
3. List the tax periods or year and 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 appeal request to the address at the top of the first page of this letter.

To prepare a formal protest:

- 1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and 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. Include a detailed statement of facts with names, amounts, locations, etc., to support your reasons for disputing the disallowance.
5. If you know the particular law or authority that supports your position, identify that law or authority by providing a legal citation.
6. Sign the perjury statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, he or she must sign the statement.
7. Mail your written formal protest to the address at the top of the first page of 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 knowledge and belief, true, correct, and complete."

Signature Date

Spouse's signature, if a joint return Date

STATEMENT BY INDIVIDUAL AUTHORIZED TO PRACTICE BEFORE THE IRS

"Under penalties of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge