



Department of Treasury
Internal Revenue Service
1973 N RULON WHITE BLVD
OGDEN UT 84201-0021



Notice CP2000
Tax Year 2011
Notice date May 28, 2013
Social Security number XXX-XX-XXXX
AUR control number XXXXXXXXX
To contact us Phone 1-800-829-8310
Fax 1-877-477-9640

012345.678901.2345.678 2 AT 0.345 1234

FIRST M LAST
STREET ADDRESS
THOUSAND OAKS CA 91360-3108

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xxxxxx

Proposed changes to your 2011 Form 1040

Amount due: \$4,437

The income and payment information we have on file from sources such as employers or financial institutions doesn't match the information you reported on your tax return. If our information is correct, you will owe \$4,437 (including interest), which you need to pay by June 27, 2013.

Summary of proposed changes

Table with 2 columns: Description and Amount. Rows include Tax you own (\$7,413), Payments (\$3,846), Substantial tax understatement penalty (\$713), Interest (\$157), and Amount due by June 27, 2013 (\$4,437).

What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 7, and mail it to us along with you payment of \$4,437 so we receive it by June 27, 2013
If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to payoff the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov and search for keyword: "tax payment options" for more information about:
- Installment and payment agreements
- Payroll deductions
- Credit card payments

If you don't agree with the changes

Complete the Response form on Page 7, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by June 27, 2013.

If we don't hear from you

If we don't receive your response by June 27, 2013, we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.



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Changes to your 2011 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Retirement Income taxable	\$0	\$19,230	\$19,230
Income net difference			\$19,230
Mortgage insurance deduction	\$988	\$0	-\$988
Miscellaneous deduction	\$7,837	\$7,452	-\$385
Deduction net difference *1			-\$1,373
Change to taxable income			\$20,603
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$70,165	\$90,768	\$20,603
Tax, line 44	\$13,669	\$19,034	\$5,365
Self-Employment tax, line 56	\$5,140	\$5,140	\$0
Tax on qualified plans, including IRAs, and other tax-favored accounts, line 58	\$0	\$2,048	\$2,048
Total tax, line 61	\$18,809	\$26,222	\$7,413
Tax you owe			\$7,413
Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 62	\$9,811	\$13,657	\$3,846
Total payments *2			\$3,846

(*1) Decreases to deductions result in an increase to taxable income.

(*2) Increases to payments decrease the amount owed.

Explanation of changes to your 2011 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Retirement Income Taxable

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
NORTHERN TRUST AS PAYING AGENT BENEFIT PAYMENTS SERVICES C5S	801 SOUTH CANAL ST CHICAGO IL 606072904	XXXXXXXXXX XXXXXX SSN XXX-XX-XXXX Form 1099-R Distrib CD 1	\$0	\$19,230	\$19,230

Tax Withheld

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
NORTHERN TRUST AS PAYING AGENT BENEFIT PAYMENTS SERVICES C5S	801 SOUTH CANAL ST CHICAGO IL 606072904	XXXXXXXXXX XXXXXX SSN XXX-XX-XXXX Form 1099-R Distrib CD 1	\$0	\$3,846	\$3,846



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Underclaimed withholding

Our records indicate you may be entitled to a larger amount of withholding than claimed on your tax return. Please review the payer information provided in this notice with your records. If this payer information is correct, please respond to this notice so that we can correct our records. If this payer information is correct, please respond to this notice so that we may make the necessary adjustments to your account.

10% Tax on premature distributions from a qualified retirement plan

Premature distributions from a qualified retirement plan are subject to an additional 10% tax. A distribution is considered premature if it was paid before you reached age 59 1/2. Exceptions may apply as indicated in Publication 17, Your Federal Income Tax (For Individuals), or Publication 590, Individual Retirement Arrangements. If the distribution(s) shown on this notice are exempt from the additional tax, please send us a signed explanation.

Schedule A miscellaneous deductions percentage limitation

Miscellaneous deductions are reduced by 2% of your adjusted gross income (Form 1040, line 37). Since we refigured your adjusted gross income, we also refigured your miscellaneous deduction.

Schedule A Qualified Mortgage Insurance Premiums deduction limitation

We changed the amount claimed for Qualified Mortgage Insurance Premiums because we changed your adjusted gross income (AGI). If your AGI is between \$100,000 and \$109,000 (\$50,000 and \$54,500 if married filing separately) the allowable deduction is limited. "If your AGI is more than \$109,000 (\$54,500 if married filing separately) you are no longer allowed a Qualified Mortgage Insurance Premiums deduction.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.



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Retirement distributions

We need more information for the distribution shown on this notice. We need to know if the income is a pension or an annuity, an IRA or lump sum rollover, or an employee savings plan.

If the income is from a pension/annuity or an Employee Savings Plan and you are recovering your contributions using the General Rule or the Simplified General Rule, please send us a signed statement with the date of your first pension payment, the amount you receive monthly, and the total amount you contributed.

If the income is an IRA or lump sum and was rolled over, please send us Form 5498, IRA Contribution Information or similar documentation.

If the income is an employee savings plan, please send us a copy of the document showing the total distribution amount you received for 2011 and the nontaxable amount of the distribution.

Next steps

- You don't need to file an amended tax return for 2011. We will make the correction when we receive your response. However, if you choose to file an amended tax return (Form 1040X), write "CP2000" on the top of your amended federal tax return (Form 1040X) and attach it behind your completed Response form. Go to www.irs.gov to download Form 1040X or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return (Form 1040X) for any other tax years in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

Penalties

We are required by law to charge any applicable penalties.

Substantial tax understatement penalty

Description	Amount
Total substantial tax understatement penalty	\$713

Accuracy-penalty for substantial tax understatement

If we increase your tax, and the increase exceeds the greater of 10% of your correct tax or \$5,000, we are required by law to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of your tax increase. (Internal Revenue Code section 6662(d))

The penalty may be reduced or waived if you:

- Provide the substantial authority (such as, Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or
- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement that clearly outlines the facts supporting your treatment of the understated income.



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Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)



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Description	Amount
Total Interest	\$157

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full, For a detailed calculation of your interest, call 1-800-829-3009.

Beginning October 1, 2011	3%
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Additional information

- Call TeleTax at 1-800-829-4477, and select topic 652.
- Visit www.irs.gov/cp2000. You can also find the following online; Amended U.S. Individual Tax Return (Form 1040X).
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 3498-A, The Examination Process.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us,



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FIRST M LAST
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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by June 27, 2013. Be sure our address shows through the window.

To request more time to respond, call us at 1-800-829-8310. Remember: Additional interest will be changed during this period if the information in this notice is correct.

Provide your contact information

If your address has changed, please make the changes below.

FIRST M LAST
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Primary phone Best time to call Secondary phone Best time to call
a.m. p.m. a.m. p.m.

1. Indicate your agreement of disagreement

I agree with all changes

I consent to the assessment of my 2011 income tax, and understand that:

- I owe \$4,437 n additional tax, payment adjustments, and interest.
The IRS is required by law to charge interest on taxes that weren't paid in full by April 17, 2012.
The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
I can challenge these changes in the U.S. Tax Court only if the IRS determines after the date I sign this form that I owe additional taxes for 2011.
I can file for a refund at a later date.

Please sign and return this form with your payment.

Signature Date

Spouse's Signature Date



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Indicate your agreement or disagreement--Continued

I don't agree with some of all of the changes

Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax documentation to 1-877-477-9640

2. Indicate your payment option

I am enclosing (check all that apply):

- Full payment of \$4,437
- Partial payment of \$.
- No payment
- A completed Installment Agreement Request (Form 9465)
 - Write your Social Security number 123-45-6789, the tax year (2011), and the notice number (CP2000) on your payment and any correspondence.
 - Make your check or money order payable to the United States Treasury.

3. Authorization optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

.....
Full name of authorized person

.....
Address

.....
City State Country Zip code

a.m. a.m.
 p.m. p.m.

.....
Primary phone Best time to call Secondary phone Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this notice.

.....
Signature Date

.....
Spouses's Signature Date

IRS Letter CP2000 Sample Tax Notice

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

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- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ({NOTICE.TIN}S:FORMAT:XXX-XX-XXXX), the tax year ({NOTICE.TAXYR}), and the notice number (CP2000) on your payment and any correspondence.

Payment

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Amount due by
2013-06-27

\$4,437
