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Title: Interim Letter

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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 inquiry of [].

C

D Thank you for your inquiry of [], and your payment of
D \$[].

D

E Thank you for your correspondence of [].

E

F Thank you for your correspondence of [], and your payment
F of \$[].

F

G We received one of the following items from you or your authorized
G third party on [].

G

G - Correspondence

G - Telephone inquiry

G - Payment

G - Form

G - Response to our inquiry or notice

G - Penalty abatement request

G - Installment agreement

G - Other

G

H Thank you for your correspondence received [], and your
H payment of \$[].

H

I Thank you for your response of [], to our inquiry about
I this account.

I

J Thank you for your payment of \$[] and your response of
J [], to our inquiry about this account.
J
K Thank you for your Form(s) [] for this account.
K
L Thank you for your correspondence of [], and your
L Form [].
L
M We are responding to the correspondence of [], from
M [].
M
N Thank you for your payment of \$[] and your Form []
N for this account.
N
O Thank you for your response of [], to our inquiry about
O this account and your request for a payment schedule.
O
P Thank you for your request of [], for photocopies of the
P forms listed at the top of this letter.
P
Q Thank you for your []
Q
R We are responding to an inquiry of [], on your behalf,
R from []
R We have no record you authorized [] to act for you. Please notify
R [] that we replied directly to you. If you want to
R authorize a third party to represent you, complete Form 2848, Power of
R Attorney and Declaration of Representative. If you want to give us
R permission to release your confidential tax information to a third
R party, complete Form 8821, Tax Information Authorization. For more
R information about these forms, visit our website at www.irs.gov or
R call the telephone number at the end of this letter.
R
S We haven't resolved this matter because we need to review your
S original tax return[]. Since [] located in another office, it
S will be [] days before we can give you a complete response.
S
T We haven't resolved this matter because we need to verify information
T with copies of original Forms W-2. Since we had to request these
T copies from another office, it will be [] days before we can send
T you a complete response. You don't need to take any further action
T now on this matter.
T
U We haven't resolved this matter because we haven't completed all
U the processing necessary for a complete response. However, we'll
U contact you again within [] days with our reply. You don't need to
U take any further action now on this matter.
U
V We're unable to furnish the copies to you now. We ordered the
V documents from the office where we keep our files. You should receive
V the documents within [] days. You don't need to take any further
V action now on this matter.
V
W We haven't resolved this matter because we need information from
W [] and are waiting for their reply.
W It will be [] days before we can send you a complete response. You
W don't need to take any further action now on this matter.

W

X We're working on your account. In order to provide a complete
X response, we need an additional [] days to let you know what action
X we are taking on your account. You don't need to take any further
X action now on this matter.

X

Y We haven't resolved this matter because a missing refund requires
Y extensive research. We'll contact you again within [] days. You don't
Y need to take any further action now on this matter.

Y

Z We're delaying action on your claim for refund until the judicial
Z proceedings are complete. We'll contact you again within [] days.
Z You don't need to take any further action now on this matter.

Z

0 We advised your employers to take no action at this time until we
0 complete our review. As stated above, we'll notify you and your
0 employers of our decision.

0

1 Your employee [] contacted us with
1 additional information. Our letter dated [], instructed you
1 to adjust his or her withholding the first full pay period beginning
1 60 days from the date of that letter. Please take no action at this
1 time. We'll contact you again with further instructions.

1

2 Thank you for the information you sent us. We'll contact you again
2 within [] days to advise you what action we're taking. You don't need
2 to send us anything further now on this matter.

2

3 We'll contact you again within [] days to advise you of the action
3 we're taking. You don't need to take any further action now on this
3 matter.

3

4 []

4

5 If you have a current installment agreement with us, continue to make
5 scheduled payments while waiting for our response. Even if you do not
5 have a formal installment agreement, you can make payments to reduce
5 the balance owed and minimize interest and penalty charges. To help us
5 apply payments properly, make your check or money order payable to the
5 United States Treasury and provide on each payment:

5

- 5 - Name
- 5 - Address
- 5 - Social security or employer identification number
- 5 - Daytime telephone number
- 5 - Tax year
- 5 - Tax form

5

6 While waiting to hear from us, you can still make payments to reduce
6 your tax liability and interest charges. To help us apply payments
6 properly, make your check or money order payable to the United States
6 Treasury and provide on each payment:

6

- 6 - Name
- 6 - Address
- 6 - Social security or employer identification number
- 6 - Daytime telephone number

- 6 - Tax year
- 6 - Tax form

7 If you owe additional tax, you should consider paying it now, because
7 we'll charge interest on any unpaid amount. If you sent a payment
7 with your reply, we applied it to your account.

8 Your total balance due is \$[], for the tax periods shown
8 above. This includes penalty and interest calculated to [].
8 We'll continue to charge penalties and interest until you pay the
8 amount you owe in full.

9 We've provided a general explanation of the possible penalties and/or
9 interest included in the current balance due on your account. If you
9 would like a specific explanation of how the amounts were computed on
9 your account, contact us at the toll-free number shown in this letter
9 and we'll send you a detailed computation.

9 ** Filing and/or Paying Late -- IRC Section 6651 **

9 We charge a 5% penalty for filing late, and 1/2% penalty for paying
9 late, when a return is filed late and the tax is not paid by the date
9 it was due. When both penalties apply for the same month, the penalty
9 for filing late is reduced by the amount of the penalty for paying
9 late for that month.

9 The penalty for filing late is based on the tax ultimately due, which
9 was not paid by the original return due date without regard to
9 extensions.

9 The penalty for paying late is based on the net unpaid tax at the
9 beginning of each penalty month following the payment due date for
9 that tax.

9 The penalties are charged for each month or part of a month the return
9 or payment is late; however, neither penalty can be more than 25% in
9 total.

9 Income tax returns are subject to a minimum penalty if filed late and
9 received more than 60 days after the due date. The minimum penalty is
9 \$135 (\$100 for returns due before 1/1/2009) or 100% of the tax paid
9 late, whichever is less.

9 The penalty for paying late applies when tax is paid late, even if the
9 return was filed on time. The due date for payment of tax shown on a
9 return generally is the return due date without regard to extensions.
9 Increases in tax must be paid within 21 days of notice demanding
9 payment (10 business days if the amount in the notice is \$100,000 or
9 more).

9 If we issue a Notice of Intent to Levy and the balance due isn't paid
9 within 10 days from the date of the notice, the penalty for paying
9 late increases to 1% per month.

9 For individuals who filed on time, the penalty decreases to 1/4% per
9 month while an approved installment agreement with the IRS is in
9 effect for payment of that tax.

i first page of this letter. However, you don't need to take any further
i action at this time.

i
j If you have questions, you can call us toll free at
j [].

j
j If you prefer, you can write to us at the address at the top of the
j first page of this letter. However, you don't need to take any further
j action at this time.

j
k If you have questions, contact the office where we transferred your
k case by calling [] at [] between
k [] and [].

k
k If you prefer, you can write to that office at the address we've
k provided in this letter.

k
You can get any of the forms or publications mentioned in this letter
by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at
www.irs.gov/formspubs.

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

Your telephone number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,