

Department of the Treasury	Transmittal Number 12-05	Date of Issue 05/07/2012
	Originating Office SE:W:CAS:AM:PPM:I	Form Number 0324C

IDRS
CORRESPONDEX

Internal Revenue Service

Title: Amended (Numbered) Return Incomplete for Processing:
Form 1040X, 1120X

Number of Copies Original and 1	Distribution to: 2 to T/P	Former Letter 0324C (Rev. 05-10)
OMB Clearance Number -	Expires	IMF/BMF

Letters Considered in Revision:

Taxpayer Identification Number: [01 12T]
 Tax Period(s): [02 13P] [03 13P]
 [04 13P] [05 13P]
 Form: [06 9V]
 [07 17V]

Dear [-30V]

A Thank you for the inquiry [08 5A] [09 17V].

A We received your amended income tax return, Form 1040X [10 9V], but don't have all the information we need to process it. Please send us the following information:

B Please indicate the tax period covered by your amended return:

B
 B Month _____ Day _____ Year _____.

C Please complete a separate Form 1040X [11 9V] for each tax period you are amending.

D Your complete Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) (or your spouse's SSN or ITIN, if married filing joint) is missing, incomplete, or did not match our records.

D Please write your number exactly as it appears on your Social Security or Individual Taxpayer Identification Number card:

D Your SSN or ITIN: _____ - _____ - _____

D Your spouse's SSN or ITIN: _____ - _____ - _____

E Please complete or clarify the filing status section of your return.

F Please provide the name and relationship of the person who qualifies you as head of household.

F

G Please provide Form W-2, Wage and Tax Statement, or W-2C, Corrected
 G Wage and Tax Statement, for the additional income you reported. A
 G duplicate from your employer or a photocopy is acceptable.

H Please complete Form [12 9V] to support the changes you have made.

I Please complete Schedule [13 9V] to support the changes you have
 I made.

J Please explain your entry on line [14 10V], column [15 1V] of your amended
 J return and send any supporting forms or schedules.

K Please provide the name and Social Security Number (SSN) or Individual
 K Taxpayer Identification Number (ITIN) of the care provider or child
 K that qualifies you for the Child and Dependent Care Credit.

L Please provide the name and Social Security Number (SSN) or Individual
 L Taxpayer Identification Number (ITIN) of the taxpayer filing Schedule
 L SE, Self-Employment Tax.

M Please provide Form(s) W-2, Wage and Tax Statement, for the adjusted
 M withholding you claimed. A duplicate from your employer or a photocopy
 M is acceptable. If you cannot furnish a copy of Form W-2, please
 M complete Form 4852, Substitute for Form W-2, Wage and Tax Statement,
 M or Form 1099R, Distributions From Pensions, Annuities, Retirement or
 M Profit-Sharing Plans, IRA's Insurance Contracts, Etc., to support
 M your claim.

N Please provide copies of Form(s) W-2, Wage and Tax Statement, to
 N support your claim that too much social security (FICA) tax was
 N withheld. If you cannot furnish a copy of Form W-2, please complete
 N Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form
 N 1099R Distributions From Pensions, Annuities, Retirement or Profit-
 N Sharing Plans, IRA's Insurance Contracts, Etc., to support your claim.

O The taxpayer(s) must sign the return unless the signature authority
 O is granted to a representative or agent using Form 2848, Power of
 O Attorney and Declaration of Representative. See instructions for
 O Line 5, Form 2848. We detached your Form [12 9V] for processing.

P Please properly sign, with an original signature, the declaration at
 P the end of this letter. Please note the additional requirements that
 P may apply to you:

- P 1. Both husband and wife must sign the declaration, if this is a
 P joint return.
- P 2. If you can't write your name, please sign your mark in the
 P presence of two witnesses. Both witnesses must sign.
- P 3. Sign both the child's name and your name, if you are signing as a
 P parent of a minor child. Write "parent of the minor child" beside
 P your name.
- P 4. Provide Form 2848, Power of Attorney and Declaration of
 P Representative, or a court certificate if someone other than the
 P taxpayer is authorized to sign the return.

Q The documentation required to claim a refund for a deceased taxpayer
 Q is missing or incomplete. Please attach a current court certificate
 Q showing your appointment if you are a court-appointed representative.
 Q If you are not court-appointed, please complete, sign, and return the

Q enclosed Form 1310, Statement of Person Claiming Refund Due a Deceased
Q Taxpayer.

Q
R Since the return is for a corporation, the president, vice-president,
R or other principal officer must sign with original signatures. The
R declaration will become a permanent part of the return.

R
S Please complete or clarify the exemptions section of your return
S (Form 1040X, Part I, Page 2).

S
T The exemption's name and/or Taxpayer Identification Number on
T Form 1040X, Part I, Page 2 was either missing, incomplete, or did
T not match our records.

T
U Please provide a complete copy of Form 1040X, page 1, line C to
U explain the amounts and reasons for the income, deductions, or
U credits you changed. Attach supporting forms and/or schedules to the
U amended return.

U
V [17 385V]

V
Visit the IRS website at www.irs.gov or by calling 1-800-TAX-FORM
(1-800-829-3676) if you need forms, schedules or publications.

If we do not hear from you within 30 days from the date of this
letter, your account may reflect incomplete or incorrect information.
We have enclosed an envelope for your convenience.

W You may fax the information at [18 12V]. DO NOT SEND AN ADDITIONAL
W COPY BY MAIL. Please include a cover sheet containing the following
W information:

W Date: _____

W Attention:

W Name: [19 20V]

W Control number: [20 17V]

W Phone number: [21 12V]

W Your name: _____

W Your Taxpayer Identification Number: _____

W (Social Security Number/Employer Identification Number)

W Tax Period: _____

W Number of pages of faxed material: _____

W
X If you have any questions, please call [22 20V] at
X [23 21V] between the hours of [24 10V] and
X [25 14V].

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

X
Y If you have any questions, please call us toll free at 1-800-829-0922
Y (1-800-829-4059 Telecommunication Device for the Deaf, TDD). If you
Y prefer, you may write to us at the address shown at the top of the
Y first page of this letter.

Y
Z If you have any questions, please call us toll free at 1-800-829-8374
Z (1-800-829-4059 Telecommunication Device for the Deaf, TDD). If you
Z prefer, you may write to us at the address shown at the top of the
Z first page of this letter.

Z
0 If you have any questions, please call us toll free at 1-800-829-0115

0 (1-800-829-4059 Telecommunication Device for the Deaf, TDD). If you
0 prefer, you may write to us at the address shown at the top of the
0 first page of this letter.

1 If you have any questions, please contact the office where we've
1 transferred your case by calling [26 20V] at [27 12V]
1 between the hours of [28 10V] and [29 14V].

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

1 Whenever you write, please include this letter and, in the spaces
below, give us your telephone number with the hours we can reach you.
Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank
you for your cooperation.

Sincerely yours,

[30 35S]

[31 35S]

Enclosures:

- Copy of this letter
- Envelope
- 2 Form 1040X
- 3 Form 1120X
- 4 Form 1310
- 5 Form 2848
- 6 Form 4852
- 7 Schedule SE
- 8 Form(s) [32 9V]
- 9 Schedule(s) [33 9V]
- a [34 25V]

DECLARATION

b Under penalties of perjury, I declare that I have examined the return
b identified in this letter, including any accompanying schedules and
b statements, and to the best of my knowledge and belief, it is true,
b correct, and complete. I understand this declaration will become a
b permanent part of that return.

b _____
b Signature Date

b _____
b Spouse's signature (both husband and wife must sign Date
b for a joint return)

b _____
b Signature of Witness #1 Date

NOTE: If Sel. M or N is used, also use Sel. 6

NOTE: If Sel. O is used, also use Sel. 5

NOTE: If Sel. P is used, also use Sel. b

Letter 0324C (Rev. 03-2012)

Sample