

## Internal Revenue Service

## Department of the Treasury

Date:

Social Security Number:

Form:

Tax Year:

Person to Contact:

Contact Telephone Number:

Contact Fax Number:

Employee Identification Number:

### **We Recalculated Your Tax Because You Filed More Than One Tax Return**

Dear

#### **Why We're Sending You This Letter**

We're sending you this letter because we received more than one income tax return from you. As a result, we needed to recalculate the tax you reported.

We recalculated the tax by combining the items reported on both returns and by making any necessary corrections. The enclosed report shows how we recalculated your tax and explains the changes we made.

**Note** - You need to file only one federal income tax return each year. A married couple can file a single joint income tax return instead of two separate returns but they must report all of their income, exemptions, deductions and credits on that single joint return.

#### **What You Need To Do**

You need to read the enclosed report. Once you've read the report, you need to respond to let us know if you agree or disagree with it. You need to respond within 30 days from the date of this letter.

If you agree with the proposed changes in the examination report, please sign, date, and return the report to us. Send us your payment also (if you owe additional tax) or we will bill you. You can make payment arrangements if you can't pay the full amount now.

If you disagree with the report, please send us:

- A written explanation explaining what you disagree with and why
- Readable copies of records or other documents that support your position

Please mail your response to the address shown at the top of this letter. We have enclosed an envelope you can use for your convenience. Also, you can use the fax number at the top of this letter if you want to respond by fax.

You need to respond within 30 days from the date of this letter. Otherwise, we will assume that our recalculations are correct and we will make the corrections described in the examination report.

### **How To Get Help**

You can get help by writing or by calling the contact person whose name and telephone number are at the top of this letter.

We also have enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*. This publication explains the examination process and your rights as a taxpayer. It also explains how to make payments, how to appeal our decisions, and how to get help. The publication also discusses your right to have someone represent you in dealing with us and how to get someone to represent you.

Thank you in advance for your cooperation.

Sincerely yours,

Enclosures:

Examination Report (two copies)

Publication 3498-A

Envelope