
Department
of the
Treasury

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IDRS
CORRESPONDEX
Internal
Revenue
Service

Title: Claim Incomplete for Processing; No Consideration

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OMB Clearance Number | Expires |
- | | IMF/BMF

Letters Considered in Revision:

A CERTIFIED MAIL

A

B Taxpayer identification number: []

Kind of tax: []

C Amount of claim(s): \$ [] []

C [] []

Date claim(s) received: []

Tax period(s): [] []

[] []

[] []

Dear []

D We are responding to an inquiry of [], from
D []. We have no record that you authorized [] to
D act for you in this matter. Please notify [] that we replied
D directly to you. If you want to authorize a third party to represent
D you, complete Form 2848, Power of Attorney and Declaration of
D Representative. If you want to give us permission to release your
D confidential tax information to a third party, complete Form 8821, Tax
D Information Authorization. For more information about these forms,
D visit our website at www.irs.gov or call the telephone number at the
D end of this letter.

D

E We are unable to process your claim for the tax period(s) shown above.

E

F We are unable to process your claim for the tax period(s) shown above
F because your supporting information was not complete. If you have
F more information you did not send with this claim, you may file
F another claim and attach your information.

F

G We cannot process your claim for an exemption from the individual
G shared responsibility payment because you didn't provide the

G information we requested.

G

H We cannot issue the refund you requested until we finish processing
H your tax return for that period. When we finish processing your
H return, we will automatically refund any tax you overpaid if you don't
H owe any other tax or legal obligation we are required to collect.

H

I You completed the line on your tax return that asked us to apply the
I tax you overpaid on the above tax period to your estimated taxes for
I the following year. You should claim your overpayment as an estimated
I tax payment on your [] tax return. If you meant to complete the
I line asking for a refund and you aren't an estimated tax filer, send
I a letter to us explaining that and we will refund your overpayment.

I

J We reviewed your amended tax return for the tax period shown above.
J We can't finish processing your claim until we receive supporting
J information for each item you asked us to change.

J

K On [], we asked you to send supporting information for your
K amended tax return for the tax period ending []. We can't
K process your claim because we didn't receive your supporting
K information. If you want to use your appeal rights, you must first
K pay the tax you owe.

K

L We reviewed the additional information you sent to support your
L amended return for the tax period shown above. It didn't give us a
L basis to change the tax you owe. If you want to use your appeal
L rights, you must first pay the tax you owe.

L

M The law allows you to file a claim for a refund of taxes you paid.
M The law doesn't allow you to file a claim to reduce the tax you owe.
M If you disagree with the amount of tax you owe, you can appeal our
M decision. To appeal our decision, you must first pay the tax you owe,
M then file an amended return with supporting information to claim a
M refund. We must receive your claim within three years from the date
M you filed your return or two years from the date you paid your tax.

M

N The law allows you to file a claim for a refund of penalties you have
N paid. The law doesn't allow you to file a claim for refund prior to
N paying the penalty. To appeal the penalty, you must first pay the
N penalty and then file a claim for refund with supporting information.
N We must receive your claim within two years from the date you paid
N the penalty.

N

O The law requires you to pay the tax you now owe. If you don't agree
O with our decision on your taxes, you must first pay the tax you owe,
O then file the enclosed Form []. Complete the entire form and
O explain why you are entitled to a refund of your taxes. We enclosed an
O envelope for your convenience.

O

P We can't process your claim for a credit because we didn't receive
P a tax return for the year you are claiming the credit. If you want
P us to review your request again, send a signed copy of the tax return
P that shows your credit or loss, the enclosed claim form, and Form
P [].

P

Q We are returning your Forms 4669 and 4670 because we aren't finished

Q examining your return. You can file your forms again when we tell you
Q our examination is complete and we charged you additional tax. You
Q should also file Form 843 with your request, if you paid any portion
Q of the withholding tax.

Q
R []

R
S []

S
T The amount you owe for tax period [] is \$[].

T The amount you owe includes penalty and interest figured to
T []. Interest and penalty will continue until you pay the
T entire amount you owe.

T
T We've provided a general explanation of the possible penalties and/or
T interest included in the current balance due on your account. If you
T would like a specific explanation of how the amounts were computed on
T your account, please contact us at the toll-free number shown in this
T letter and we will send you a detailed computation.

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

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

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

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

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

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

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

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

T
T For individuals who filed on time, the penalty decreases to 1/4% per

T month while an approved installment agreement with the IRS is in
T effect for payment of that tax.

T ** Interest -- IRC Section 6601 **

T We charge interest when tax is not paid on time. We figure interest
T from the due date of the return (regardless of extensions) to the date
T we receive full payment or the date of the notice.

U ** Late or incomplete [] return -- IRC Section [] **

U The penalty is \$[] per [], for each month
U or part of a month the return was late or incomplete, for up to
U [] months.

V The shared responsibility payment (SRP) portion of the amount that you
V owe is the assessed payment for not securing minimum essential health
V coverage for you and, if applicable, your dependents per Internal
V Revenue Code Section 5000A - Individual shared responsibility payment.
V The SRP portion of the amount that you owe is not subject to penalties
V or to lien and levy enforcement actions. However, interest will
V continue to accrue on the entire amount due, including the unpaid
V SRP, until you pay the total balance due.

W Please send the requested information within 30 days from the date of
W this letter. If we don't hear from you, we can't process your tax
W return and your account may be incorrect or incomplete. We enclosed an
W envelope for your convenience.

X If you want to send the information by fax, our fax number is
X []. Please include a cover sheet containing the following
X information:

X Date: _____

X Attention:

X Name: []

X Control number: []

X Phone number: []

X Your name: _____

X Your taxpayer identification number: _____

X (social security number/employer identification number)

X Tax period: _____

X Number of pages of faxed material: _____

Y If you have questions, you can call [] at

Y [] between [] and [].

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

Z If you have questions, you can call us toll free at 1-800-829-[].

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

0 If you have questions, you can call us toll free at

0 [].

0

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

0

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

1

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

1

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.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Enclosure(s):

- Copy of this letter
- Publication 1
- 2 Envelope
- 3 Form []
- 4 Notice []
- 5 Publication []
- 6 []
- 7 Your Claim
- 8 Your Forms 4669 and 4670

Letter 0916C (Rev. 09-2014)