



AUR Control Number:  
Notice Number: CP-2000  
Notice Date: 10/27/2003  
Social Security Number:  
Form: 1040A Tax Year: 2002

THIS NOTICE REQUIRES A RESPONSE.  
Please complete the response page at the end of this notice and send it in the enclosed envelope to the address in the upper left-hand corner of this page.

For recorded information, please call 800-123-4567 (toll free) and request Topic Number 652.

If you have additional questions about this notice, please call: 1-800-829-1040 1-123-456-7890 FAX between 8:00 AM to 5:00 PM. You may experience delays during peak hours. Contact:

**WE ARE PROPOSING CHANGES TO YOUR 2002 TAX RETURN**

We are proposing changes to your 2002 income tax return because information you reported doesn't match what was reported to us by your employers, banks, and/or other payers. Our proposed amount you owe is \$ . See our proposed changes on page 2 and the detailed information beginning on page 3.

Please compare your records with the payer information that begins on page 3. To assist you in reviewing your return, the payer information may show both reported and unreported amounts. However, the proposed changes shown on page 2 are based on the unreported amounts only.

*If You AGREE with our Proposed Changes:*

- \* Check Box A on the response page.
- \* Sign and date the total agreement statement. Both spouses must sign if you filed a joint return.
- \* Send us the response page in the enclosed envelope.
- \* If possible, enclose your payment in full. If you can not pay the entire amount, you can request an installment agreement by completing the last page of this notice.

*If You DISAGREE with our Proposed Changes:*

- \* Check Box B on the response page.
- \* Enclose a signed statement explaining each change you disagree with and why you disagree.
- \* Include any supporting documents you wish us to consider, and
- \* Send us the response page with your statement and supporting documents in the enclosed envelope.

It is important that we receive your response by 11/26/2003. If we don't receive your response, we'll conclude that our proposed changes are correct. Then we'll send you a Notice of Deficiency followed by a bill for the proposed amount you owe including tax and any penalties plus additional interest.



OUR PROPOSED CHANGES TO YOUR 2002 FORM 1040A  
(DETAILED INFORMATION FOR THESE CHANGES BEGINS ON PAGE 3)

Shown on Return      Reported to IRS      Proposed Change  
(or Proposed by IRS)

Our Proposed Changes to Your Income and Deductions

PENSION AND ANNUITY TAXABLE	\$	\$	\$
SOCIAL SECURITY/RAILROAD RETIREMENT	\$	\$	\$
Total Increase			\$

Our Proposed Changes To Your Tax Computation

1. Taxable Income, line 27	\$	\$	\$
2. Tax, line 28	\$	\$	\$
3. Total Tax, line 38	\$	\$	\$
4. Net Tax Increase			\$
5. Interest, IRC Section 6601, From 04/15/2003 To 11/26/2003			\$
6. Proposed Amount You Owe IRS			\$

(The proposed changes apply to this notice only. It doesn't include any additional amounts for tax year 2002 that you may owe from a previous IRS notice.)

## EXPLANATION OF CHANGES

### REFIGURED TAX BASED ON SCHEDULE D COMPUTATION

We refigured your tax using the Schedule D tax computation.

### DETAILED PENALTY/INTEREST COMPUTATION

If you require a detailed penalty or interest computation for this notice, please call the toll-free telephone number listed on page 1.

### FORMS OR SCHEDULES AVAILABILITY

If you need forms or schedules to respond to our proposal, you may get them by:

- \*visiting local offices and some public libraries
- \*calling 1-800-TAX-FORM (1-800-829-3676)
- \*visiting the IRS Web site at [www.irs.gov](http://www.irs.gov)
- \*using our Tax FAX service (up to 3 items per call) at 1-703-368-9694.

### TAXPAYERS IN BANKRUPTCY

If you are currently under bankruptcy protection for 2002, you do not need to send a payment. Federal income taxes are not automatically discharged in bankruptcy. Please respond to the proposed changes to income and/or tax in this notice so we can establish your correct tax liability.

### DISTRIBUTION TYPE NEEDS CLARIFIED

We need more information for the distribution shown in this notice, such as a pension, annuity, Roth or Traditional IRA or lump sum rollover. If the income is from a pension or annuity and you are recovering your contributions using the general rule, please complete the general rule worksheet available in Publication 939. You may get the Publication by calling 1-800-829-3676 for Forms and Publications. This publication is also available at some public libraries. If the income is a Roth or Traditional IRA, or lump sum and was rolled over, please send us a statement from the trustee with the date of your distribution, the amount of the distribution and date of the rollover.

### INTEREST PERIOD - IRC SECTION 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or 30 days from the date of this notice. Interest compounds daily except on underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties that are owed.

### 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.

We used the following information to determine our tax proposal.

001.	ISSUED FORM 1099-SSA TO TAXABLE BENEFITS	TO	\$
002.	ISSUED FORM 1099-R GROSS DISTRIBUTION TAXABLE AMOUNT	TO	\$ \$
003.	ISSUED FORM 1099-R GROSS DISTRIBUTION TAXABLE AMOUNT	TO	\$ \$

If you agree with our proposed changes, please don't file an amended 2002 federal tax return (Form 1040X). We send information to your state and local tax agencies about any change in your income tax as a result of this notice. If our proposed changes affect your state income tax, file an amended state income tax return as soon as possible.

Please review your records and returns filed after 2002 to make sure all income was reported correctly. If income wasn't reported correctly, you should file an amended federal and state income tax return for each year and pay any tax and interest you owe as soon as possible to avoid additional interest and penalties.

RESPONSE TO OUR PROPOSED CHANGES TO YOUR 2002 INCOME TAX

Please complete Section A or B below and return the entire page in the enclosed envelope. If you enclose a payment, make your check or money order payable to United States Treasury. Write the social security number that appears on this notice, "Tax Year 2002 CP2000", and telephone number on your check or money order.

Please complete Section A (Agreement) or B (Disagreement) below

A)  Total Agreement To Proposed Changes - I consent to the immediate assessment and collection of any increase in tax and penalties plus interest shown on page 2 of this notice. I understand that by signing this waiver, I won't be able to contest these changes in the U.S. Tax Court unless additional tax is determined to be due for 2002. Signing this waiver won't prevent me from filing a claim for refund if I later believe I'm entitled to a refund.

\_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's Signature (Required Date \_\_\_\_\_  
only if you filed a joint  
return for 2002)

B)  Disagreement With Proposed Changes - I disagree with some or all of the proposed changes on page 2 of this notice. For each proposed change that I disagree with, I've attached a signed statement and supporting documents explaining why.

We may need to contact you concerning your response. Please provide your name, phone number, and the best time for us to call.

NAME: \_\_\_\_\_ HOME PHONE NUMBER: ( ) \_\_\_\_\_ HOURS: \_\_\_\_\_  
NAME: \_\_\_\_\_ WORK PHONE NUMBER: ( ) \_\_\_\_\_ HOURS: \_\_\_\_\_

LIMITED AUTHORIZATION STATEMENT

If you wish to authorize someone, in addition to yourself, to contact the Internal Revenue Service concerning this notice, please sign below.

I authorize \_\_\_\_\_  
NAME ADDRESS AND PHONE NUMBER  
to discuss information with, and provide information to, the Internal Revenue Service about this notice.

\_\_\_\_\_  
SIGNATURE OF TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_  
Please Fold Here

Do Not Detach  
Please be sure our address shows through the envelope window.

08 30 0 200212 640

Please make any corrections to your address below.

**CP-2000  
INSTALLMENT AGREEMENT REQUEST FOR 2002**

If you agree with the proposed changes on this notice but can't pay the full amount you owe in tax at this time, you can ask to make installment payments. To do this, you must sign the "Total Agreement to Proposed Changes" on the RESPONSE page of the CP-2000 (or sign a statement for partial agreement) and complete this form. Return this form with the RESPONSE page. Use this form only for installment requests with the CP-2000 Notice. It can't be used for any other tax year or tax liability.

If we approve your request, we'll charge you a \$43 fee. Don't pay the fee with this form. We'll deduct the fee from your first payment(s) if we approve your request. We usually respond to an installment agreement request within 30 days after we receive it.

Caution: We may file a Notice of Federal Tax Lien to protect the government's interest until you pay in full.

Please make any necessary changes to the following address information:

Amount You Owe IRS.....\$

- |  |   |
|--|---|
| 1. ( ) _____<br>Home phone number      Best time to call   | ( ) _____<br>Work phone number      Best time to call |
| 2. _____<br>Name of your bank/financial institution      Your employer's name  |   |
| _____  | _____   |
| Address  | Address   |
| _____  | _____   |
| City, State, and ZIP Code  | City, State, and ZIP Code                             |
| 3. Enter the amount of any payment you're enclosing with this request. _____   |   |
| 4. Enter the amount you can pay each month. Make your payments as large as possible since interest and penalties continue to accrue until you pay in full. _____ |   |
| 5. Enter the date of the month you want to make payments. Do not use a date later than the 28th day of the month. _____  |   |

If we approve your request, we agree to let you pay the amount you owe in monthly payments. In return, you agree to make your monthly payments on time. You also agree to meet your future tax liabilities. If you don't keep this agreement, we may take immediate actions to collect the entire amount you owe.

Your Signature	Date	Spouse's Signature (Required only if you filed a joint return for 2002)
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