

2014

IRS LETTER DECODER



ALG
TAX SOLUTIONS

WHAT IN THE WORLD IS THE IRS LETTER DECODER?

The IRS loves to send out letters. Taxpayers hate getting IRS letters. Every time you receive an IRS letter, you get that nervous feeling in your gut. This is especially true if you received a certified letter from the IRS.

You start reading the IRS letter and realize you have no idea what the IRS is telling you. All you see is taxes, penalties, and interest.

What do you do?

Call the IRS? **Nope, you are too scared to call the IRS.**

Call a family member or friend? **Not a chance, you are too embarrassed to tell people that you may have a tax problem.**

Call a tax professional? **You could but who do you call?**

If this is you, then you have come to the right place! The purpose of the **IRS Letter Decoder** is to help you take the first step to understand your tax problem.

Most IRS letters have a code. With your letter in hand, the **IRS Letter Decoder** will provide you information on what the letter means and provide you with **tips** on how to address your tax problem.

Contact us at 517-714-4965 or www.ALGTaxSolutions.com if you need additional assistance on your tax problem.

HOW TO USE THE IRS LETTER DECODER

There is a **notice number** on the top right hand side of your IRS letter. In the example below the **notice number** is highlighted in the red box, CP21C.



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP21C
Tax Year	2013
Notice date	June 30, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 3	CAF 9H



Changes to your 2013 Form 1040

Amount due: [REDACTED]

We made the changes you requested to your

Summary

Once you know the **notice number**, go to page 5. The **notice numbers** are listed in alphabetical and numerical order. There are a few IRS letters that do not contain a **notice number**. The titles of the IRS letter are listed for letters without a notice number.

Not every letter you could ever receive is listed in the **IRS Letter Decoder**. We are constantly updating the **IRS Letter Decoder** as we receive copies of letters not in the **IRS Letter Decoder**. Contact us at 517-714-4965 or www.ALGTaxSolutions.com if you have a letter that is not listed in the **IRS Letter Decoder**. We are more the happy to discuss the letter with you.

SUBMIT A REVIEW!

Did you know **1 out of 60** Americans have a tax problem? In other words, you are not alone! There are many in disparate need of help. **You can help!** Spread the word about the **IRS Letter Decoder** by giving us a **5 STAR** ★★★★★ review on **Google or Yelp**. You will be helping others take their first step to resolving their tax problem.

3 Easy Steps – Google

Step 1 – Click the Google icon

Step 2 – Log into your Google or Gmail account

Step 3 – Select Write us a Review



Give us a **5 STAR** ★★★★★ review!

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CP11: CHANGES TO YOUR RETURN



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP11
Tax Year	2009
Notice date	October 14, 2013
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 5	CAF 89H



Changes to your 2009 Form 1040

Amount due: [REDACTED]

We believe there's a miscalculation on your 2009 Form 1040, which affects the following area of your return:

- Tax Credits

We made changes to your return that correct this error. As a result, you owe [REDACTED].

Billing Summary

Tax you owed	[REDACTED]
Payments you made	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure to pay proper estimated tax penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by November 4, 2013	[REDACTED]

Continued on back...



Notice	CP11
Notice date	October 14, 2013
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2009), and the form number (1040) on your payment and any correspondence.

Amount due by November 04, 2013



INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149

CP11: CHANGES TO YOUR RETURN

Why are you receiving this letter?

You received this letter because the IRS determined there was a calculation error on the subject noted on the letter. The possible calculation error was found while processing your tax return. On our Notice example, the IRS stated that the error was on a **Tax Credit** calculation. The IRS then made the correction to the tax return. This change created a balance due on your account for the Notice tax year.

What should you do?

The first thing to do is to pull out your copy of the tax return. Then review the area the IRS stated an error was made. Check the calculation on your return to see if there was actually a mistake made.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice. Be prepared to explain why a mistake was not made. Contact our office to discuss your options and appeal rights.

If you agree with the error, you now have a tax balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or visit www.ALGTaxSolutions.com for further assistance. **ALG Tax Solutions. Fighting the IRS so you can Focus on business.**

SUBMIT A REVIEW!

3 Easy Steps – Google

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Step 3 – Select Write us a Review



3 Easy Steps – Yelp

Step 1 – Click the Yelp icon

Step 2 – Select Write a Review

Step 3 – Sign up to post



CP14: YOU HAVE UNPAID TAXES



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP14
Tax Year	2007
Notice date	August 4, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 4	CAF 89H



You have unpaid taxes for 2007

Amount due: [REDACTED]

Our records show you have unpaid taxes for the tax year ending on December 31, 2007 (Form 1040).

Billing Summary

Tax you owed	[REDACTED]
Payments and credits	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by August 25, 2014	[REDACTED]

What you need to do immediately

Pay immediately

Send us the amount due of [REDACTED] by August 25, 2014, to avoid additional penalty and interest charges.

Continued on back...



Notice	CP14
Notice date	August 4, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2007), and the form number (1040) on your payment and any correspondence.

Amount due by August 25, 2014



CP14: YOU HAVE UNPAID TAXES

Why are you receiving this letter?

You received this Notice because a tax return was filed with a tax balance owed. This is the first letter in a series of letters you will receive regarding unpaid tax balances.

This Notice is only for the tax year listed on the Notice. On our Notice example, the letter refers taxes due for tax year 2007. The IRS will provide a separate letter for each tax year with a tax balance.

What should you do?

Read your notice carefully. The Notice explains amount of taxes owe, tax year, and tax form. On our Notice example, the balance due is for 2007 tax year and Form 1040. Compare the taxes reported on the Notice to your tax return. Confirm that the IRS correctly processed your tax return and the taxes owed are correct.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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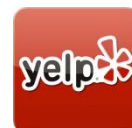


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**CP15B: WE CHARGED YOU
A PENALTY FOR NOT
PAYING EMPLOYMENT
TAXES**



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0010

Notice	CP15B
Tax Year	2013
Notice date	June 16, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Page 1 of 3	CAF 29H



We charged you a penalty for not paying employment taxes

Amount due: [REDACTED]

We charged you the Trust Fund Recovery Penalty (TFRP) for willfully failing to collect, account for, pay over, or otherwise evade employment tax.

You are subject to this penalty because you were a person responsible for collecting, truthfully accounting for, or paying over employment taxes for the entity with employer [REDACTED] for the period ended September 30, 2013.

To avoid additional interest charges, pay the amount due by July 7, 2014.

Billing Summary

Prior balance	[REDACTED]
Interest on previous balance	[REDACTED]
Trust Fund Recovery Penalty	[REDACTED]
Amount due by July 7, 2014	[REDACTED]

Continued on back...



Notice	CP15B
Notice date	June 16, 2014
Social Security number	377-06-7217



- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2013), and the form number (CVL PEN) on your payment and any correspondence.

Payment

Amount due by July 7, 2014



INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0010

CP15B: WE CHARGED YOU A PENALTY FOR NOT PAYING EMPLOYMENT TAXES

Why are you receiving this letter?

You received this Notice because the IRS has charged you a Trust Fund Recovery Penalty (TFRP) for not paying employment or excise taxes. A business you are associated with did not pay employment or excise taxes it was required to pay. The IRS determined that you were a person responsible for collecting, truthfully accounting for, or paying employment taxes; and you willfully did not make the payments. The IRS has now assessed the tax due to you individually. This Notice is only for the tax periods listed on the Notice. On our Notice example, the letter refers to the tax due for the 3rd quarter of 2013. The IRS will provide a separate letter for each tax period having a balance due. [Click here for more information on Trust Fund Recovery Penalty.](#)

What should you do?

Read your notice carefully. The Notice explains how much you owe, tax period, and tax form. On our Notice example, the balance is due on Trust Fund Recovery Penalties (Civil Penalties) for the 3rd quarter 2013. Compare the balances according to the IRS with tax return the filed by your business.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice or our office to discuss your options and appeal rights.

If you agree with this notice, you now have a balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP21A: CHANGES TO YOUR RETURN



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP21A
Tax Year	2010
Notice date	July 14, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 3	CAF 89H



Changes to your 2010 Form 1040

Amount due: [REDACTED]

Based on the information you provided, we changed your 2010 Form 1040 to correct your:

- penalty due to reasonable cause (interest is charged on any unpaid tax and may not be removed for reasonable cause).

Our action is the result of your inquiry of April 21, 2014.

As a result, you owe [REDACTED]

Billing Summary

Account balance before this change	[REDACTED]
Decrease in failure-to-file penalty	[REDACTED]
Decrease in failure-to-pay penalty	[REDACTED]
Increase in interest	[REDACTED]

Amount due by August 4, 2014 [REDACTED]

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of [REDACTED] by August 4, 2014 to avoid additional penalty and interest charges.

Continued on back...



Payment



Notice	CP21A
Notice date	July 14, 2014
Social Security number	[REDACTED]

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2010), and the form number (1040) on your payment and any correspondence.

Amount due by August 4, 2014

[REDACTED]

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149

CP21A: CHANGES TO YOUR RETURN

Why are you receiving this letter?

You received this Notice because the IRS has made the change(s) to your tax return for the tax year specified on the Notice that you requested, or due to information the IRS received. You owe money on your taxes as a result of the change(s) the amount you owe.

For this Notice example, the taxpayer requested removal of all penalties. The IRS granted the penalty relief and removed failure-to-file and failure-to-pay penalties. The remaining balance owed is taxes and interest. [Click here for more information on removing IRS Penalties.](#)

What should you do?

Read your notice carefully. The Notice explains how much you owe, tax period, and tax form. On our Notice example, the balance is due for 2010 tax period and Form 1040.

If you disagree with this notice, contact the IRS at the number listed on the top right corner of your notice. Notify the IRS representative that you received a CP21A notice and you want to know what the IRS received that created the change to your return. If you still disagree with their explanation, contact our office to discuss your options and appeal rights.

If you agree with this notice, you have a balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

ALG Tax Solutions. Fighting the IRS so you can **Focus** on business.

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Give us a **5 STAR** ★★★★★ review!

CP21B: CHANGES TO YOUR TAX RETURN



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP21B
Tax Year	2010
Notice date	September 16, 2013
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 2	CAF 89H



Changes to your 2010 Form 1040

Refund due: [REDACTED]

We made the changes you requested to your

2010 Form 1040 to adjust your:

- business income (or loss)
- tax credits

As a result, you are due a refund of [REDACTED]

Summary

Account balance before this change
Decrease in tax
Increase in credit
Decrease in failure-to-file penalty
Decrease in failure-to-pay penalty
Decrease in interest

Refund due



What you need to do

If you agree with the changes we made

- If you haven't already received a refund for [REDACTED] you should receive it within 2-3 weeks as long as you don't owe other tax or debt we're required to collect.

Continued on back...



Notice	CP21B
Notice date	September 16, 2013
Social Security number	[REDACTED]



If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2010), and the form number (1040) on any correspondence.

Contact information

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

INTERNAL REVENUE SERVICE
P.O. BOX 9019
HOLTSVILLE, NY 11742-9019

CP21B: CHANGES TO YOUR TAX RETURN

Why are you receiving this letter?

You received this Notice because the IRS has made the change(s) to your tax return for the tax year specified on the Notice that you requested. Due to the change, you will now receive a refund. You should receive your refund within 2-3 weeks of your Notice.

What you should do?

Read your notice carefully. The Notice explains how much your refund will be, tax period, and tax form. On our Notice example, the refund due is for tax period 2010 and Form 1040.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice. Be prepared to explain why the adjustments made by the IRS are incorrect. Contact our office to discuss your options and appeal rights.

If you agree with this notice, you don't need to do anything. Your refund will arrive within 2-3 weeks of your Notice.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP21C: CHANGES TO YOUR TAX RETURN



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP21C
Tax Year	2013
Notice date	June 30, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 3	CAF 9H



Changes to your 2013 Form 1040

Amount due: [REDACTED]

We made the changes you requested to your 2013 Form 1040 to adjust your:

- interest and/or dividend income
- Schedule D
- investment gain or loss

As a result, you owe [REDACTED]

Summary

Account balance before this change [REDACTED]
Increase in tax [REDACTED]
Increase in interest [REDACTED]

Amount due [REDACTED]

What you need to do

If you agree with the changes we made

- You don't need to respond to this notice. We reduced your account balance to zero because the amount owed was so small. Please don't send a payment.

Continued on back...



Notice	CP21C
Notice date	June 30, 2014
Social Security number	[REDACTED]

If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number [REDACTED] the tax year (2013), and the form number (1040) on any correspondence.

a.m. p.m.

Primary phone _____ Best time to call _____ Secondary phone _____ Best time to call _____

Contact information

INTERNAL REVENUE SERVICE
P.O. BOX 9019
HOLTSTVILLE, NY 11742-9019

CP21C: CHANGES TO YOUR TAX RETURN

Why are you receiving this letter?

You received this Notice because the IRS has made the change(s) to your tax return for the tax year specified on the Notice that you requested. Due to the change, you are not due a refund not do you owe any additional amount. Your account balance for this tax form and tax year is zero.

What you should do?

Read your notice carefully. The Notice explains the tax period and tax form the changes were made to. On our Notice example, the changes were made to Form 1040 for tax year 2013. Confirm that the changes made by the IRS match the changes you requested to be made.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice. Be prepared to explain why the adjustments made by the IRS are incorrect. Contact our office to discuss your options and appeal rights.

If you agree with this notice, you don't need to do anything. The issue has been resolved.

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Give us a **5 STAR** ★★★★★ review!

CP22A: CHANGES TO YOUR TAX RETURN



Department of the Treasury
 Internal Revenue Service
 P.O. Box 9019
 Holtsville, NY 11742-9019

Notice	CP22A
Tax Year	2011
Notice date	June 23, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374



Changes to your 2011 Form 1040

Amount due: [REDACTED]

The income or deductions reported on your 2011 Form 1040 do not match what was reported to us by your payer or trustees. We've contacted you about this issue, but have no record you've responded as required. So, we've changed your tax return to match our records and correct your:

- unemployment compensation
- earned income credit

As a result, you owe [REDACTED]

Billing Summary

Increase in tax	[REDACTED]
Decrease in credit	[REDACTED]
Increase in interest	[REDACTED]
Amount due by July 14, 2014	[REDACTED]

Continued on back...



Notice	CP22A
Notice date	June 23, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2011), and the form number (1040) on your payment and any correspondence.

Amount due by July 14, 2014

[REDACTED]

INTERNAL REVENUE SERVICE
 CINCINNATI, OH 45999-0149

CP22A: CHANGES TO YOUR TAX RETURN

Why are you receiving this letter?

You received this letter because the IRS determined there was unreported income on your tax return. On our Notice example, the IRS stated unemployment income was not reported. The IRS adjusted your return to by adding the income tax. This change reduced tax credits and created a balance due on your account for the Notice tax year.

What should you do?

The first thing to do is to pull out your copy of the tax return. Then review all income lines on page one of the 1040. Check to see if there is income accidentally not reported.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice. Be prepared to explain why the adjustments made by the IRS are incorrect. Contact our office to discuss your options and appeal rights.

If you agree with the error, you now have a tax balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

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Step 3 – Sign up to post



CP22E: CHANGES TO YOUR TAX RETURN



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

Notice	CP22E
Tax Year	2009
Notice date	April 14, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374

Page 1 of 4



Changes to your 2009 Form 1040A

As a result of your recent audit, we changed your 2009 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe [REDACTED]

Billing Summary

Increase in tax	[REDACTED]
Increase in credit	[REDACTED]
Increase in failure-to-file penalty	[REDACTED]
Increase in failure-to-pay penalty	[REDACTED]
Increase in interest	[REDACTED]
Amount due by May 5, 2014	[REDACTED]

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of [REDACTED] by May 5, 2014 to avoid additional penalty and interest charges.

Continued on back...



Notice	CP22E
Notice date	April 14, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2009), and the form number (1040A) on your payment and any correspondence.

Amount due by May 5, 2014



INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149

CP22E: CHANGES TO YOUR TAX RETURN

Why are you receiving this letter?

You received this Notice because a return was not filed and the IRS is filing a return for you. This return is called a Substitute for Return (SFR). The IRS will file a SFR when no return was filed to start the collection process such as levies and garnishments.

What you should do?

Read your notice carefully. The Notice explains the tax period and tax form. On our Notice example, the SFR is for tax year 2009 and tax form 1040.

If you disagree with this notice, prepare and file a tax return. When the IRS files a return for you, you will not get all your deductions. Filing a return with all your deductions will reduce the balance owed. Contact our office to discuss your options and appeal rights.

If you agree with this notice, you have a balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

ALG Tax Solutions. Fighting the IRS so you can **Focus** on business.

SUBMIT A REVIEW!

3 Easy Steps – Google

Step 1 – Click the Google icon

Step 2 – Log into your Google or Gmail account

Step 3 – Select Write us a Review



3 Easy Steps – Yelp

Step 1 – Click the Yelp icon

Step 2 – Select Write a Review

Step 3 – Sign up to post



CP31: CHANGES TO YOUR TAX RETURN



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0035

Notice	CP31
Tax Year	2001
Notice date	June 9, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374

Page 1 of 2



Message about your 2001 Form 1040
Your refund check was returned to us

Your 2001 Form 1040 refund check was mailed to you at the address above, but was returned to us because the U.S. Postal Service could not deliver it. You need to update your address information so we can send your refund check to you.

What you need to do

Update your address by doing one of the following:

- Go to www.irs.gov, and click on "where's my refund?" You'll need your Social Security number, filing status, and the amount of your refund to complete your change of address online.
- Call us at 1-800-829-8374.
- Complete the New contact information section below, detach, and return it to us in the enclosed envelope. Be sure to include a signature and valid Social Security number for each spouse.

Continued on back...



Notice	CP31
Notice date	June 9, 2014
Social Security number	[REDACTED]

New contact information

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0035

Signature				Social Security number	
Spouse's signature				Social Security number	
Current address					
City	State	Country	Zip code	<input type="checkbox"/> a.m.	<input type="checkbox"/> p.m.
Primary phone	Best time to call				<input type="checkbox"/> a.m.
Secondary phone	Best time to call				<input type="checkbox"/> p.m.

CP31: CHANGES TO YOUR TAX RETURN

Why are you receiving this letter?

You received this Notice because your tax refund check was returned to the IRS.

What you should do?

You need to update your address. To do this online, go to <http://www.irs.gov/Refunds>. To do this by phone, call the number listed on your notice. You may also complete and mail the contact information section that came with your notice.

What can you expect next?

You should receive your refund check in 3 to 4 weeks after you submit your correct address.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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Step 1 – Click the Yelp icon

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Give us a **5 STAR** ★★★★★ review!

**CP39: WE APPLIED AN
OVERPAYMENT TO TAX
YOU OWE**



Notice	CP39
Tax Year	2004
Notice date	June 9, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374



We applied a 2006 overpayment to tax you owe for 2004

Amount due: [REDACTED]

We applied the [REDACTED] overpayment from your 2006 tax return to the amount owed on the tax return you filed in 2004. As a result, the amount you owe for 2004 is [REDACTED].

Billing Summary

Amount owed on 2004 tax return	[REDACTED]
Overpayment applied from 2006	[REDACTED]
Amount due by June 19, 2014	[REDACTED]

What you need to do immediately

Pay immediately

- Pay the amount due of [REDACTED] by June 19, 2014, to avoid additional penalty and interest charges.

If you made a payment that's not reflected in the amount above

If you already paid the full amount due in the past four weeks, you don't need to do anything.

Continued on back...



Notice	CP39
Notice date	June 9, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2004), and the form number (1040) on your payment and any correspondence.

Amount due by June 19, 2014



CP39: WE APPLIED AN OVERPAYMENT TO TAX YOU OWE

Why are you receiving this letter?

You received this Notice because the IRS used a refund from your spouse or former spouse to pay a past due tax debt.

You are likely on an installment agreement. The IRS first applied your installment payment to a tax year with a small balance. The installment payment completely paid the small balance and left an overpayment. The overpayment was then applied to another tax year with a balance due.

For example: The tax balance for 2008 is \$200 and for 2010 is \$10,000. An installment payment of \$500 was made for 2008 taxes. The IRS applied the full payment to 2008 which left a \$300 overpayment. ($200 - 500 = -300$) The IRS then applied the \$300 over payment to the 2010 tax balance.

What you should do?

Read your notice carefully. The Notice will explain where the IRS applied the overpayment and the outstanding tax balance.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice. You may be able to change the how the payment is applied. Contact our office to review your options.

If you agree, there is nothing you need to do.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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Step 3 – Sign up to post



Give us a **5 STAR** ★★★★★ review!

**CP42: WE APPLIED AN
OVERPAYMENT TO TAX
YOU OWE**



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP42
Tax Year	2006
Notice date	April 28, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374



Your 2006 Form 1040A overpayment was applied to tax you owe

Refund: \$0.00

We applied all or part of your [REDACTED] overpayment from your 2006 tax return to the amount you owe for other tax years. As a result, you are due a refund of \$0.00.

Summary

Overpayment amount	[REDACTED]
Amount applied to tax owed on 2004 tax return	[REDACTED]
Refund	\$0.00

What you need to do

You don't need to do anything.

Continued on back...



Notice	CP42
Notice date	April 28, 2014
Social Security number	[REDACTED]

Contact information

If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.
 Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2006), and the form number (1040A) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

INTERNAL REVENUE SERVICE
P.O. BOX 9019
HOLTSVILLE, NY 11742-9019

CP42: WE APPLIED AN OVERPAYMENT TO TAX YOU OWE

Why are you receiving this letter?

You received this Notice because the IRS used a refund from your spouse or former spouse to pay a past due tax debt.

You are likely on an installment agreement. The IRS first applied your installment payment to a tax year with a small balance. The installment payment completely paid the small balance and left an overpayment. The overpayment was then applied to another tax year with a balance due.

For example: The tax balance for 2008 is \$200 and for 2010 is \$10,000. An installment payment of \$500 was made for 2008 taxes. The IRS applied the full payment to 2008 which left a \$300 overpayment. ($200 - 500 = -300$) The IRS then applied the \$300 over payment to the 2010 tax balance.

What you should do?

Read your notice carefully. The Notice will explain where the IRS applied the overpayment and the outstanding tax balance.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice. You may be able to change the how the payment is applied. Contact our office to review your options.

If you agree, there is nothing you need to do.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

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Step 2 – Select Write a Review

Step 3 – Sign up to post



Give us a **5 STAR** ★★★★★ review!

**CP44: THERE IS A DELAY
PROCESSING YOUR
REFUND BECAUSE YOU
MAY OWE OTHER FEDERAL
TAXES**



Department of the Treasury
Internal Revenue Service
P.O. Box 621501
Atlanta, GA 30362-1501

Notice	CP44
Tax Year	2013
Notice date	June 30, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-0922

Page 1 of 1



There is a delay in processing your refund

Refund: [REDACTED]

We are sorry, but there is a delay in processing your 2013 refund because we need to make sure you don't owe other Federal taxes.

If you owe other Federal taxes, all or part of your refund may be applied.

What you need to do

You don't need to do anything at this time.

Within 6 to 8 weeks, we will either issue your refund, including any interest to which you're entitled, or we'll send you a notice letting you know we applied your refund toward other Federal taxes you owe.

Additional information

- Visit www.irs.gov/cp44
- For tax forms, instructions and publications, visit www.irs.gov or call 1-800-TAX FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

CP44: THERE IS A DELAY PROCESSING YOUR REFUND BECAUSE YOU MAY OWE OTHER FEDERAL TAXES

Why are you receiving this letter?

You received this Notice because the IRS is trying to determine whether you owe federal taxes. If you do, the IRS will take the refund and apply it toward the outstanding tax balance.

What you should do?

Read your notice carefully. Contact the IRS at the telephone number listed at the top right corner of the Notice to find out if you owe any back taxes.

Contact our office if the IRS says you owe taxes but you believe this is an error.

If you do not owe federal taxes, you will receive your refund with interest. There is nothing to do at this time.

What can you expect next?

If nothing is done, the IRS will take your refund and apply it to back taxes or you will get your refund in 6 to 8 weeks. It depends on whether the IRS believes you owe back taxes.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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3 Easy Steps – Yelp

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**CP49: WE SENT YOU THIS
NOTICE TO TELL YOU WE
USED ALL OR PART OF
YOUR REFUND TO PAY AT
TAX DEBT**



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0025

Notice	CP49
Tax Year	2012
Notice date	July 21, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374

Page 1 of 3



Your 2012 Form 1040 overpayment was applied to tax you owe

Amount due: [REDACTED]

We applied [REDACTED] of your 2012 (Form 1040) overpayment to the amount you owe for 2010.

As a result, the amount you owe for 2010 is [REDACTED]

Billing Summary

Overpayment for 2012	[REDACTED]
Amount applied to tax owed for 2010	[REDACTED]
Remaining balance for 2010	[REDACTED]
Amount due immediately	[REDACTED]

Continued on back...



Notice	CP49
Notice date	July 21, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2010), and the form number (1040) on your payment and any correspondence.

Amount due

[REDACTED]

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0025

CP49: WE SENT YOU THIS NOTICE TO TELL YOU WE USED ALL OR PART OF YOUR REFUND TO PAY A TAX DEBT

Why are you receiving this letter?

You received this Notice because the IRS applied your refund toward a previous year's tax balance.

What you should do?

Read your notice carefully. It will explain which tax year and tax form the IRS used your refund to pay. In our Notice example, the IRS applied a 2006 Form 1040 overpayment to a 2004 Form 1040 outstanding tax balance.

If you disagree, contact the IRS at the telephone number listed at the top right corner of the Notice to find out if you owe any back taxes. Contact our office if the IRS says you owe taxes but you believe this is an error.

If you agree, there is a remaining tax balance due and owing to the IRS.

What can you expect next?

If the refund does not fully pay the outstanding tax balance, then this letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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Step 2 – Select Write a Review

Step 3 – Sign up to post



Give us a **5 STAR** ★★★★★ review!

CP59: YOU DIDN'T FILE A FORM 1040 TAX RETURN



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0023

Notice	CP59
Tax Year	2011
Notice date	July 7, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Select code	0

Page 1 of 4



Message about your 2011 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2011.

What you need to do immediately

If you are required to file a tax return for 2011, please do so immediately.

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/Payments for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-8374 to discuss your options.

- If you are owed a refund, you must file a return by April 15, 2015, or 2 years from the date the tax was paid, whichever is later.

Or if you don't think you had to file a tax return for 2011

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.

Indicate whether:

- You already filed a tax return for 2011 (if so, send us a signed and dated copy of the return along with your Response form).
- You don't think you are required to file for one of the reasons listed on Page 3.

Continued on back...

CP59: YOU DIDN'T FILE A FORM 1040 TAX RETURN

Why are you receiving this letter?

You received this Notice because the IRS has not received a tax return for a specific year. In our Notice example, the IRS did not receive a 2011 tax return.

The IRS notifies taxpayers of unfiled tax returns when the IRS believes there will be tax bill. This is determined based on the information provided to the IRS on your behalf such as W-2s and 1099s. The IRS does not notify taxpayers of unfiled tax returns when the IRS believes you are due a refund.

What you should do?

Read your notice carefully. File your personal tax return as soon as possible, or contact the IRS and explain why you don't need to file. You should use the response form located in the Notice letter.

What can you expect next?

If you don't file a tax return, the IRS will likely file a tax return for you called a Substitute for Return (SFR). The SFR filed by the IRS will not report deductions you may be allowed to claim. This generates the highest tax balance possible. The IRS will file a SFR to start the collection process.

Contact our office at 517-714-4965 or visit www.ALGTaxSolutions.com for further assistance.

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Give us a **5 STAR** ★★★★★ review!

**CP60: WE REMOVED A
PAYMENT ERRONEOUSLY
APPLIED TO YOUR
ACCOUNT**



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

Notice	CP60
Tax Year	2002
Notice date	June 23, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-8374

Page 1 of 3



Changes to your Form 1040

Amount due: [REDACTED]

We reviewed your account and found that payment(s) totaling [REDACTED] were misapplied to it. We have adjusted your account to correct this error, and as a result you have a balance due of [REDACTED]

Billing Summary

Balance on account before adjustment	[REDACTED]
Misapplied payments	[REDACTED]
Interest charges	[REDACTED]
Amount due by July 14, 2014	[REDACTED]

What you need to do immediately

Make a payment

- Pay the amount due of [REDACTED] by July 14, 2014, to avoid additional penalty and interest charges.

Continued on back...



Notice	CP60
Notice date	June 23, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2002), and the form number (1040A) on your payment and any correspondence.

Amount due by July 14, 2014



INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149

CP60: WE REMOVED A PAYMENT ERRONEOUSLY APPLIED TO YOUR ACCOUNT

Why are you receiving this letter?

You received this Notice because the IRS erroneously applied a payment to your account. The IRS has now corrected the error.

What you should do?

Read your notice carefully. It provides the amount of the payment removed.

If you disagree, mail the IRS a copy of the proof of payment.

If you agree, there is nothing to do. However, you have a balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

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Step 3 – Sign up to post



Give us a **5 STAR** ★★★★★ review!

CP71C: REMINDER OF OVERDUE TAXES



Department of the Treasury
 Internal Revenue Service
 Stop 5000
 P.O. Box 219236
 Kansas City, MO 64121-9236

Notice	CP71C
Tax Year	2009
Notice date	April 14, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-7650



Reminder of overdue taxes for 2009

Amount due: [REDACTED]

We are required to send you this notice informing you of the amount now due on your 2009 (Form 1040) taxes.

If you are working with us to address the amount you owe, you don't need to do anything. However, if you have questions about this notice, call your IRS representative.

Billing Summary

Amount you owed	[REDACTED]
Amount due by May 05, 2014	[REDACTED]

What you need to do immediately

If you're not working with an IRS representative, and you agree with the amount due

- Pay the amount due of [REDACTED] by May 5, 2014, to avoid additional penalty and interest charges.

Continued on back...



Notice	CP71C
Notice date	April 14, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2009), and the form number (1040) on your payment and any correspondence.

Amount due by May 5, 2014 [REDACTED]

INTERNAL REVENUE SERVICE
 STOP 5000
 P.O. BOX 219236
 KANSAS CITY, MO 64121-9236

CP71C: REMINDER OF OVERDUE TAXES

Why are you receiving this letter?

You received this Notice because you owe the IRS money for tax, penalty and interest, and are likely in Currently Non-Collectable status. Currently Non-Collectable status means you are in financial hardship and unable to pay the IRS. The IRS is not pursuing collections but they do inform you the outstanding tax balances. Currently Non-Collectable status doesn't eliminate your tax balance.

What you should do?

Read your notice carefully. It provides the tax period and amount owed. If the IRS agrees that you are in financial hardship, you may qualify for an Offer in Compromise. This means the IRS will settle your taxes for less. [Click here for more information on the Offer in Compromise.](#)

What can you expect next?

This letter is not a considered a tax bill. The IRS will continue to send you letters on the outstanding balance.

Contact our office at 517-714-4965 or visit www.ALGTaxSolutions.com for further assistance.

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Give us a **5 STAR** ★★★★★ review!

CP89: ANNUAL INSTALLMENT AGREEMENT STATEMENT

If you have any questions,
please call us at:
1-800-829-8374



THIS IS NOT A BILL

Annual Installment Agreement Statement THIS IS FOR YOUR INFORMATION

This is your Annual Installment Agreement Statement. This two-part statement shows the installment-agreement activity from July 8, 2013 to July 7, 2014 for each tax period included in your agreement.

I. The **Payment Detail** page shows the payments received and where they have been applied.

- Your payments are listed by date received to assist you as you review your records. The payments are also totaled at the end of the detail, for your convenience.
- Your payments have been applied according to the terms of your agreement and in accordance with the law. For each tax year, your payments are applied first to tax, then penalty, then interest, and other charges.

II. The **Installment Agreement Activity** page shows each tax period for which you owed tax.

- The Beginning Balance is calculated as of July 8, 2013, or the date you entered a tax period into an installment agreement, if it was later. The beginning balance of each tax period includes the unpaid tax, penalty, and interest as of this calculation date.

The Total Interest, Total Penalty and Other Charges are the amounts added during this period. Other Charges are items such as fees, refunds or adjustments.

If you'd like to pay the full amount you owe, please call us at 1-800-829-8374 so we may give you a current payoff figure. Your future statements will be mailed to you annually, for as long as you have installment agreement activity.

As always, we appreciate your timely payments.

Payment Detail

for July 8, 2013 to July 7, 2014

Payment Date	Applied Amount	Applied to Tax Form	Tax Period
-------------------------	---------------------------	--------------------------------	-------------------

No Payments

- Payments received after June 23, 2014 may not appear on this statement, but will be shown on your next annual statement.
- If you think we missed giving you credit for a payment, please call 1-800-829-8374 and we will be glad to resolve any discrepancies.

Installment Agreement Activity
for July 8, 2013 to July 7, 2014

Tax Period	Form Number	Beginning Balance	Total Payments Received	Total Penalty Added	Total Interest Added	Other Charges Added	Ending Balance
12/31/2009	1040						
	Total						

For information on your penalty and interest computations, you may call 1-800-829-8374 .

CP89: ANNUAL INSTALLMENT AGREEMENT STATEMENT

Why are you receiving this letter?

You received this Notice because you have entered into an installment agreement with the IRS pay off a tax balance. The purpose of the letter detail the payments made to date.

The IRS will include a page titled Installment Agreement Activity. This page does confuse some taxpayers. The main source of confusion is the penalty added and interest added column. These columns don't show the amount of penalties and interests added for the year. The amounts reported actually show the total amount of penalties and interest added since the tax return was filed. This is a standing balance that will increase slightly every year.

What you should do?

Read your notice carefully. It provides a history of the payments made to the IRS for the past year. If you made payments and do not see them, contact the IRS to provide proof of payment.

Contact our office at 517-714-4965 or visit www.ALGTaxSolutions.com for further assistance.

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CP91: LEVY ON SOCIAL SECURITY BENEFITS

Collection Assistance:

1-800-829-3903
(Asistencia en español
disponible)
Caller ID:

Levy On Social Security Benefits

You have not paid the federal taxes you owe even though we previously asked you to pay them and advised you of your appeal rights. Internal Revenue Code section 6331(h) allows the IRS to take (levy) up to 15% of your Social Security benefits to pay your overdue taxes. We have identified the following Social Security account from which we can take your benefits:

Social Security Claim Account Number: [REDACTED]
Beneficiary's Own Account Number: [REDACTED]

To Avoid Levy Action 30 Days From The Date Of This Notice:

Pay The Full Amount You Owe

- Make your check or money order payable to the United States Treasury.
- Write your Social Security Number, the form number(s), and tax period(s) on your payment.
- Send your payment and the attached Payment Voucher to us in the enclosed envelope.

The amount you owe (including tax, penalties, and interest) is listed on the next page. Penalty and interest charges, known as statutory additions, continue to increase until you pay the amount in full.

OR

Call Us Immediately At The Telephone Number Shown Above

Please be prepared to tell us your monthly income and expenses so we can help you resolve this tax matter. We may be able to set up a payment arrangement. Or, if we determine that you cannot pay any of your tax debt due to a financial hardship, we may temporarily delay collection until your financial condition improves.

You may also request a hearing with us; however, this may not stop the levy on your Social Security benefits.

Do Not Contact The Social Security Administration

If you have any questions, please call us at the telephone number shown above or write to us at the address on the payment voucher found on the second page of this notice. **We want to help you resolve this matter, so please call us if you need assistance.**

Declaration of Representative And Low Income Taxpayer Clinics

If you wish to have someone else contact us to resolve this tax matter, complete Form 2848, *Power of Attorney and Declaration of Representative*, and send it to us in the enclosed envelope. You can get this form at your local IRS office, by calling 1-800-829-3676, or from our website at www.irs.gov. Also, we have enclosed Publication 4134, *Low Income Taxpayer Clinic List*. These clinics assist low-income taxpayers for free or a nominal charge.

Enclosures:
Publication 4134
Copy of this letter
Envelope

CP91: LEVY ON SOCIAL SECURITY BENEFITS

Why are you receiving this letter?

You received this Notice because the IRS has determined that you owe a tax balance, have not paid the balance, and will now levy up to 15% of your social security benefits to pay toward the balance.

What you should do?

Call the IRS or a tax professional immediately. You may be able to hold off the levy for 30 to 60 days while you explore your options. You must set up some type of arrangement with the IRS to resolve your taxes. This may include [preparing missing tax returns](#), [levy release](#), [non-collectable status](#), [offer in compromise](#), or an [installment agreement](#).

What can you expect next?

If you do not respond to the IRS in a timely manner, a portion of your social security payment will be held for IRS back taxes. This levy will remain in effect until the balance is paid in full, or you enter into a resolution option with the IRS.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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**CP128: WE APPLIED YOUR
OVERPAYMENT AND YOU
STILL HAVE A BALANCE
DUE**

Notice Number: CP128
Date: April 7, 2014

Taxpayer Identification Number:
[REDACTED]
Tax Form: 941
Tax Period: September 30, 2010

[REDACTED]

Amount You Owe
[REDACTED]

Request for Payment

We Applied Your Overpayment And You Still Have a Balance Due

This notice tells you how we applied your overpayment, what you still owe, and what you need to do.

How We Applied Your Overpayment

We're contacting you because we recently applied [REDACTED] of your overpaid taxes from your Form 1120, Corporation Income Tax, for December 31, 2013. We applied the overpayment to the amount owed on your Form 941, Federal Employment Tax, for September 30, 2010.

What You Still Owe

You still owe [REDACTED].

In addition to your previous balance, this amount includes new penalty and interest charges to your account.

We normally continue to add penalty and interest charges to a balance due account until it is paid in full.

The following is a list of payments we have credited to your account for the above tax return and tax period:

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
[REDACTED]			

CP128: WE APPLIED YOUR OVERPAYMENT AND YOU STILL HAVE A BALANCE DUE

Why are you receiving this letter?

You received this Notice because, although you were due a refund, the IRS applied your refund toward a previous period's tax balance. You are likely on an installment agreement to pay back outstanding payroll taxes. The IRS applied your most recent payment to a tax period with no balance. The IRS then reapplied the payment to tax period with taxes owed. It can be confusing on how the IRS applies payments.

What you should do?

Read your notice carefully. It will explain which tax periods the IRS used your refund to pay. Review the date and amount of payments made. Contact the IRS if you do not agree with the balances or if there are missing payments.

What can you expect next?

If using the refund to pay the tax balance did not full pay the IRS, then, this letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP161: YOU HAVE UNPAID TAXES



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0039

Notice	CP161
Tax period	March 31, 2013
Notice date	July 28, 2014
Employer ID number	[REDACTED]
To contact us	Phone 1-800-829-0115

Page 1 of 5



You have unpaid taxes for March 31, 2013

Amount due: [REDACTED]

Our records show you have unpaid taxes for the tax period ending on March 31, 2013 (Form 941).

Billing Summary

Tax you owed	[REDACTED]
Payments you made	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by August 18, 2014	[REDACTED]

What you need to do immediately

Pay immediately

- Send us the amount due of [REDACTED] by August 18, 2014, to avoid any additional penalty and interest charges.

Continued on back...



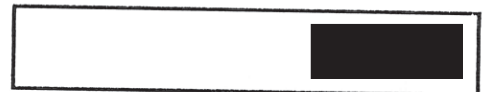
Notice	CP161
Notice date	July 28, 2014
Employer ID number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number [REDACTED], the tax period (March 31, 2013), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN UT 84201-0039

**Amount due by
August 18, 2014**



CP161: YOU HAVE UNPAID TAXES

Why are you receiving this letter?

You received this Notice because of the money you owe from a recently filed payroll tax return.

What you should do?

Read your notice carefully. It explains how much money you owe and for which tax period. Review the balance owed to confirm that the taxes owed match the tax return you filed.

If you disagree with this notice, contact the IRS at the telephone number listed at the top right corner of the Notice or our office to discuss your options and appeal rights.

If you agree with this notice, you now have a balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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**CP162: WE CHARGED A
PENALTY ON YOUR S
CORPORATION OR
PARTNERSHIP TAX RETURN**



Notice Number: CP162
Date: August 4, 2014

Taxpayer Identification Number:

Tax Form: 1120S
Tax Period: December 31, 2011



We Charged a Penalty on Your S Corporation Tax Return

Why You are Getting This Notice

We charged a penalty under Internal Revenue Code Section 6699 (a) (1), Failure to File S Corporation Return, because you filed your S corporation return late.

How We Calculated the Amount You Owe

The penalty is \$195 for each person who was a shareholder at any time during the tax year, for each month or part of a month the return was late, for up to 12 months.

Number of Shareholders

Late Filing Penalty

Total Penalty

Total Amount You Owe

Subtract Payments We Have Not Included

\$ _____

Pay the Adjusted Amount Due

\$ _____



CP162: WE CHARGED A PENALTY ON YOUR S CORPORATION OR PARTNERSHIP TAX RETURN

Why are you receiving this letter?

You received this Notice because you filed your S corporation or Partnership return late. Click here for more information about [S Corporation](#) and [Partnership](#) late filing penalties.

What you should do?

Read your notice carefully. It explains how the IRS calculated the amount of the penalty.

If you disagree, call the IRS at the toll free number listed on the top right corner of your notice. Be prepared to show proof of timely filing the tax return including any extension. Sufficient proof should be e-filing confirmation page or certified mailing receipt.

You may qualify for First Time Penalty Abatement if you do not have sufficient proof. [Click here more information.](#)

If you agree, you have a tax balance due and owing to the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP169: IMPORTANT INFORMATION ABOUT YOUR TAX RETURN



Department of Treasury
Internal Revenue Service
Holtsville NY 11742-0480

Notice	CP169
Tax period	June 30, 2007
Notice date	February 3, 2014
Employer ID number	[REDACTED]
To contact us	Phone 1-800-829-0115
Page 1 of 2	



Important information about your June 30, 2007 Form 941

We don't have your June 30, 2007 tax return

Several months ago, you told us you filed your June 30, 2007 Form 941. Unfortunately, our records show we didn't receive it. We apologize for the inconvenience, but you need to refile your form by February 13, 2014.

What you need to do

If you have a copy of the return you filed

Please re-sign your copy, and send it to us by February 13, 2014. The return must have an original signature.

If you don't have a copy of your return

Please complete and sign a new form and send it to us by February 13, 2014.

When you send your return, be sure to include required schedules and documents and the contact coupon below.

Continued on back...



Notice	CP169
Notice date	February 3, 2014
Employer ID number	[REDACTED]

Contact information

INTERNAL REVENUE SERVICE
HOLTSVILLE NY 11742-0480

If your address has changed, please call 1-800-829-0115 or visit www.irs.gov.
 Please check here if you've included any correspondence. Write your Employer ID number [REDACTED] the tax period (June 30, 2007), and the form number (941) on any correspondence.

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.
Primary Phone	Best time to call
Secondary Phone	Best time to call

CP169: IMPORTANT INFORMATION ABOUT YOUR TAX RETURN

Why are you receiving this letter?

You received this Notice because the IRS has not received a copy of a payroll tax return you said was previously filed. In our Notice example, the IRS did not receive the June 30, 2007 (2nd quarter) Form 941 return.

What you should do?

Read your notice carefully. File the return as soon as possible, or contact the IRS and explain why you don't need to file. When contacting the IRS, be prepared with proof of filing the payroll tax return timely. This may include e-filing confirmation page or certified mailing receipt.

The IRS will consider the tax return late if you choose to re-file the payroll tax return. Also, if there is a balance due, the IRS will charge you failure to pay penalty of up to 25%, failure to file penalty of up to 25%, and failure to pay deposits of up to 10%.

What can you expect next?

If you have proof of filing the return timely, the IRS will process the information you provided them. A bill for any balances due will be sent to you. If you do not file the missing tax return, the IRS will file a return for you called a Substitute for Return (SFR). The taxes for an IRS filed SFR return will not be to your advantage as the IRS will estimate the taxes to be higher than actual.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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**CP207: THE IRS DID NOT
RECEIVE AN ACCEPTABLE
RECORD OF FEDERAL TAX
LIABILITY**



Notice Number: CP207

Date: June 30, 2014

Taxpayer Identification Number:
[REDACTED]

Tax Form: 941

Tax Period: March 31, 2014



Why Are We Contacting You?

We're contacting you because we did not receive an acceptable Record of Federal Tax Liability (ROFTL) section with your Form 941 for the tax period ending March 31, 2014. **You must complete and return** the enclosed Schedule B (Form 941), *Employer's Record of Federal Tax Liability*, so that we can validate the timeliness of your required tax deposits against your actual tax liability amounts and dates incurred. The corrected information you give us on the enclosed ROFTL becomes a permanent part of your return. We will use it to adjust our record of your return. Please have the appropriate person sign the declaration at the end of this notice, then send us the signed notice with the completed ROFTL.

How Can I Ensure The Corrected ROFTL Is Accepted?

Follow the steps below when completing the enclosed ROFTL:

- Report each tax liability (not your deposits) on the ROFTL.
- Verify that the total amount reported on your ROFTL equals your total tax liability shown on your return.
- Do not show negative amounts on the ROFTL. If an adjustment results in a decrease in your tax liability, apply the decrease to the corresponding tax liability amount on the ROFTL, but do not reduce below zero. Apply any remaining decrease to subsequent liability amounts on the ROFTL.
- If you are required to follow the semi-weekly deposit schedule, then you must list your tax liability amounts for each day in a month rather than listing just the total for each month.

CP207: THE IRS DID NOT RECEIVE AN ACCEPTABLE RECORD OF FEDERAL TAX LIABILITY

Why are you receiving this letter?

You received this Notice because the IRS has not received an acceptable Record of Federal Tax Liability (ROFTL) section with your Form 941. In our Notice example, the IRS did not receive Schedule B from the 1st quarter Form 941 tax return.

Schedule B is for businesses that are required to make payroll tax deposits weekly or bi-weekly.

What you should do?

Read your notice carefully. Complete and return the enclosed Schedule B as soon as possible.

What can you expect next?

The IRS will process the missing Schedule B. The IRS should send you a correspondence that the Schedule B was received and processed.

If you do not respond, the IRS may assess penalties and interest, as well as prepare and file Schedule B for you.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP259: YOU DIDN'T FILE A BUSINESS TAX RETURN



Department of Treasury
Internal Revenue Service
Holtsville NY 11742-0480

Notice	CP259
Tax period	December 31, 2010
Notice date	July 14, 2014
Employer ID number	[REDACTED]
To contact us	Phone 1-800-829-0115
Select code	05
Page 1 of 4	



Message about your December 31, 2010 Form 941
You didn't file a Form 941 tax return

Our records show that you haven't filed your tax return for the tax period ending on December 31, 2010.

You must complete the Response form, starting on Page 3, and send it to us along with Form 941 no later than August 13, 2014.

What you need to do immediately

If you are required to file Form 941 for the tax period ending on December 31, 2010, but haven't done so

- Complete the Response form starting on Page 3, and mail it to us with a signed and dated copy of Form 941, in the envelope provided.
- Remember: if you are due a refund you must file within 3 years of the due date of the tax return, or within 2 years of the date the tax was paid.

If you don't think you have to file Form 941 for the tax period ending on December 31, 2010

Complete the Response form starting on Page 3 to indicate whether any of the circumstances apply to you. Mail us the form in the envelope provided.

If we don't hear from you

If you don't file a tax return by August 13, 2014, or dispute this notice, we may file a substitute return for you, and charge penalty and interest on the amount of tax calculated.

Additional information

- Visit www.irs.gov/cp259.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

CP259: YOU DIDN'T FILE A BUSINESS TAX RETURN

Why are you receiving this letter?

The IRS sent you this notice because there is no record at the IRS to indicate that you filed the required business tax return identified in the notice.

What you should do?

Read your notice carefully. File your personal tax return as soon as possible, or contact the IRS and explain why you don't need to file. You should use the response Form located in the Notice letter.

Contact the IRS if you believe the business return was filed and you received this letter in error.

What can you expect next?

Any missing returns you file will be processed by the IRS. You will receive a bill for business returns with a tax balance. If you don't file a tax return, the IRS will likely file a tax return for you called a Substitute for Return (SFR). A SFR return will generally report higher business taxes than what is actually owed. The IRS SFR return will start the collection process.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP289: ANNUAL INSTALLMENT AGREEMENT STATEMENT

If you have any questions,
please call us at:
1-800-829-0115



THIS IS NOT A BILL

Annual Installment Agreement Statement THIS IS FOR YOUR INFORMATION

This is your Annual Installment Agreement Statement. This two-part statement shows the installment-agreement activity from July 9, 2012 to July 8, 2013 for each tax period included in your agreement.

I. The **Payment Detail** page shows the payments received and where they have been applied.

- Your payments are listed by date received to assist you as you review your records. The payments are also totaled at the end of the detail, for your convenience.
- Your payments have been applied according to the terms of your agreement and in accordance with the law. For each tax year, your payments are applied first to tax, then penalty, then interest, and other charges.

II. The **Installment Agreement Activity** page shows each tax period for which you owed tax.

- The Beginning Balance is calculated as of July 9, 2012, or the date you entered a tax period into an installment agreement, if it was later. The beginning balance of each tax period includes the unpaid tax, penalty, and interest as of this calculation date.

The Total Interest, Total Penalty and Other Charges are the amounts added during this period. Other Charges are items such as fees, refunds or adjustments.

If you'd like to pay the full amount you owe, please call us at 1-800-829-0115 so we may give you a current payoff figure. Your future statements will be mailed to you annually, for as long as you have installment agreement activity.

As always, we appreciate your timely payments.

Payment Detail

for July 9, 2012 to July 8, 2013

Payment Date	Applied Amount	Applied to Tax Form	Tax Period
07/11/2012	\$	941	12/31/2009
08/10/2012	\$	941	12/31/2009
09/10/2012	\$	941	12/31/2009
10/10/2012	\$	941	12/31/2009
11/13/2012	\$	941	12/31/2009
12/10/2012	\$	941	12/31/2009
01/10/2013	\$	941	12/31/2009
02/11/2013	\$	941	12/31/2009
03/11/2013	\$	941	12/31/2009
04/10/2013	\$	941	12/31/2009
05/10/2013	\$	941	12/31/2009
06/10/2013	\$	941	12/31/2009
Total Payments	\$		

- Payments received after June 24, 2013 may not appear on this statement, but will be shown on your next annual statement.
- If you think we missed giving you credit for a payment, please call 1-800-829-0115 and we will be glad to resolve any discrepancies.

Installment Agreement Activity
for July 9, 2012 to July 8, 2013

Tax Period	Form Number	Beginning Balance	Total Payments Received	Total Penalty Added	Total Interest Added	Other Charges Added	Ending Balance
12/31/2009	940						
12/31/2009	941						
06/30/2010	941						
09/30/2010	941						
	Total						

For information on your penalty and interest computations, you may call 1-800-829-0115 .

CP289: ANNUAL INSTALLMENT AGREEMENT STATEMENT

Why are you receiving this letter?

You entered into an installment agreement with the IRS. The IRS will provide an annual statement outlining payment activity and balance updates.

What you should do?

Review your payments to ensure there are none missing.

What can you expect next?

As long as you are in an installment agreement, you will receive this letter annually.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP503: SECOND REMINDER NOTICE: YOU HAVE UNPAID TAXES



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0030

SB

Notice	CP503
Tax Year	2013
Notice date	July 7, 2014
Social Security number	[REDACTED]
To contact us	Phone 1-800-829-8374

Page 1 of 4



Second reminder: You have unpaid taxes for 2013

Amount due: [REDACTED]

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2013 (Form 1040) If you don't pay [REDACTED] by July 17, 2014, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by July 17, 2014	[REDACTED]

What you need to do immediately

Pay immediately

- Pay the amount due of [REDACTED] by July 17, 2014, to avoid additional penalty and interest charges. **You can pay online now at www.irs.gov/e-pay.**

Continued on back...



Notice	CP503
Notice date	July 7, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2013), and the form number (1040) on your payment and any correspondence.

**Amount due by
July 17, 2014**



INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0030

CP503: SECOND REMINDER NOTICE: YOU HAVE UNPAID TAXES

Why are you receiving this letter?

The IRS has not heard from you and you still have an unpaid balance due and owing to the IRS.

What you should do?

Read your notice carefully. The Notice explains how much you owe, for which tax year, and for which tax form. On our Notice example, the balance is due from tax year 2013 and Form 1040.

You should consider your options for resolving the taxes. This includes paying the balance in full or setting up an arrangement with the IRS. You can call the IRS to request more time to evaluate your options. The IRS will ask you for information such as where you work, where you bank and if your business has any government contracts. This information is requested to update the IRS system for potential levy sources.

Contact a tax professional to explore your options for making an arrangement with the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to set up arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the next letter you may get is [CP504: Notice of Intent to Seize \("Levy"\) Your State Tax Refund or Other Property](#). The IRS will inform you that they may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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Step 2 – Select Write a Review

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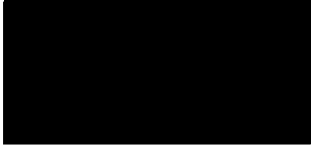
CP504: NOTICE OF INTENT TO SIEZE (“LEVY”) YOUR STATE TAX REFUND OR OTHER PROPERTY



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0030

SB

Notice	CP504
Tax Year	2011
Notice date	June 16, 2014
Social Security number	[REDACTED]
To contact us	Phone 1-800-829-8374



Notice of intent to seize ("levy") your state tax refund or other property

Amount due immediately: [REDACTED]

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2011 (Form 1040). If you don't call us immediately or pay the amount due, we may seize ("levy") your property or rights to property (including any state tax refunds) and apply it to the [REDACTED] you owe.

Billing Summary

Amount you owed	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due immediately	[REDACTED]

Continued on back...



Notice	CP504
Notice date	June 16, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2011), and the form number (1040) on your payment and any correspondence.

Amount due immediately [REDACTED]

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0030

CP504: NOTICE OF INTENT TO SIEZE (“LEVY”) YOUR STATE TAX REFUND OR OTHER PROPERTY

Why are you receiving this letter?

You have not paid your back taxes or agreed to a resolution with the IRS, and you still have an unpaid tax balance due and owing.

What you should do?

We highly recommend you either contact the IRS or a tax professional immediately. The IRS will soon have the authority to start collection actions such as filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

You should consider your options for resolving the taxes. This includes paying the balance in full or setting up an arrangement with the IRS. You can call the IRS to request more time to evaluate your options. The IRS will ask you for information such as where you work, where you bank and if your business has any government contracts. This information is requested to update the IRS system for potential levy sources.

For additional help, contact a tax professional to explore your options for making an arrangement with the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to set up arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

Failure to respond to this letter may limit the options available to resolve your case with the IRS. Do not wait! Take the next steps to set up an arrangement with the IRS. [Click here to understand the options available to you.](#)

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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Step 2 – Log into your Google or Gmail account

Step 3 – Select Write us a Review



3 Easy Steps – Yelp

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Step 3 – Sign up to post



Give us a **5 STAR** ★★★★★ review!

CP504B: NOTICE OF INTENT TO SIEZE (“LEVY”) YOUR STATE TAX REFUND OR OTHER PROPERTY



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0030

	SB
Notice	CP504B
Tax Period	2014
Notice date	August 4, 2014
Employer ID number	[REDACTED]
To contact us	Phone 1-800-829-0115



Notice of intent to seize ("levy") your property or rights to property

Amount due immediately: [REDACTED]

As we notified you before, our records show you have unpaid taxes for the tax period ending March 31, 2014 (Form 941). If you don't call us immediately or pay the amount due by August 14, 2014, we may seize ("levy") your property or rights to property and apply it to the [REDACTED] you owe.

Billing Summary

Tax you owe	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due immediately	[REDACTED]

Continued on back...



Notice	CP504B
Notice date	August 4, 2014
Employer ID number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number [REDACTED], the tax period (March 31, 2014), and the form number (941) on your payment and any correspondence.

Amount due immediately [REDACTED]

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0039

CP504B: NOTICE OF INTENT TO SEIZE (“LEVY”) YOUR PROPERTY OR RIGHTS TO PROPERTY

Why are you receiving this letter?

You have not paid your business back taxes or agreed to resolution with the IRS, and you still have an unpaid business tax balance due and owing.

What you should do?

We highly recommend you either contact the IRS or a tax professional immediately. The IRS will soon have the authority to start collection actions such as filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

You should consider your options for resolving the taxes. This includes paying the balance in full or setting up an arrangement with the IRS. You can call the IRS to request more time to evaluate your options. The IRS will ask you for information such as where you work, where you bank and if your business has any government contracts. This information is requested to update the IRS system for potential levy sources.

For additional help, contact a tax professional to explore your options for making an arrangement with the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to set up arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

Failure to respond to this letter may limit the options available to resolve your case with the IRS. Do not wait! Take the next steps to set up an arrangement with the IRS. [Click here to understand the options available to you.](#)

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CP521: MONTHLY INSTALLMENT AGREEMENT PAYMENT DUE



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0030

	SB
Notice	CP521
Tax Year	2011
Notice date	July 23, 2014
Social Security number	[REDACTED]
To contact us	Phone 1-800-829-8374
Page 1 of 4	



Your installment agreement

Monthly payment due: [REDACTED]

Your monthly payment of [REDACTED] is due on July 28, 2014. If you can't pay your monthly bill by this date, call us at 1-800-829-8374 to discuss your situation.

Billing Summary

Tax you owed	[REDACTED]
Last payment received	[REDACTED]
Penalties accumulated to date	[REDACTED]
Interest charges accumulated to date	[REDACTED]
Remaining Balance	[REDACTED]
Monthly payment due by July 28, 2014	[REDACTED]

If we don't hear from you

If you don't pay [REDACTED] by July 28, 2014, you may default on your agreement, interest will increase, and additional penalties may apply. **You can pay online now at www.irs.gov/epay.**

Continued on back...



Payment

Notice	CP521
Notice date	July 23, 2014
Social Security number	[REDACTED]

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2011), and the form number (1040) on your payment and any correspondence.

Monthly payment due by [REDACTED]
July 28, 2014

INTERNAL REVENUE SERVICE
P.O. BOX 931200
LOUISVILLE, KY 40293-1200

CP521: MONTHLY INSTALLMENT AGREEMENT PAYMENT DUE

Why are you receiving this letter?

You have entered into an installment agreement with the IRS. Your next payment is due.

What you should do?

Read your notice carefully. The Notice explains the amount of the monthly payment and the due date. We recommend mailing your payment 10 days before the due date.

This letter is for one tax year only. In this Notice example, the tax year is 2011. If you owe for multiple tax years, the total tax balance owed will not be displayed on this letter.

What can you expect next?

If you make your payment on time, you will receive this letter prior to each payment being due.

If you are unable to pay, the IRS allows one missed payment without any questions. However, it is always in your best interest to call the IRS at the number at the top left corner of the letter to inform them of your situation.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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CP523: INTENT TO TERMINATE YOUR INSTALLMENT AGREEMENT



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0030

	SB
Notice	CP523
Tax Year	2011
Notice date	July 28, 2014
Social Security number	[REDACTED]
To contact us	Phone 1-800-829-8374

Page 1 of 4



Notice of intent to levy

Intent to terminate your Installment Agreement

Amount due immediately: [REDACTED]

Since you didn't pay the additional federal tax you owe, your installment agreement will be terminated on August 27, 2014.

In addition, the IRS may seize ("levy") any state tax refund to which you're entitled and apply it to your [REDACTED] in overdue taxes on or after October 26, 2014.

Billing Summary

Amount you owed	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due immediately	[REDACTED]

Continued on back...



Notice	CP523
Notice date	July 28, 2014
Social Security number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2011), and the form number (1040) on your payment and any correspondence.

Amount due immediately [REDACTED]

INTERNAL REVENUE SERVICE
P.O. BOX 804527
CINCINNATI, OH 45280-4527

CP523: INTENT TO TERMINATE YOUR INSTALLMENT AGREEMENT

Why are you receiving this letter?

You have entered into an installment agreement on a balance owed to the IRS and have not made payments in accordance with your agreement.

What you should do?

Make a payment immediately or your installment agreement will default. It may become harder to set up a new installment agreement with the IRS if you default.

Contact the IRS or a tax professional if you are unable to afford the installment agreement payments. You may be able to renegotiate your installment agreement terms based on your current financial situation.

What can you expect next?

If you make the payment prior to the deadline listed on the Notice, your installment agreement will stay intact. If you do not make the payment, the installment agreement will be terminated on the date listed on the notice. On our example notice, the installment agreement will be terminated on August 27, 2014. After that date, the IRS will pursue collection action that may include, but is not limited to filing Federal Tax Liens, Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

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CP2000: PROPOSED CHANGES TO YOUR RETURN



Notice CP2000
Tax Year 2012
Notice date May 19, 2014
Social Security number [REDACTED]
AUR control number [REDACTED]
To contact us Phone 1-800-829-8310
Fax 1-877-477-9602

Page 1 of 9



Proposed changes to your 2012 Form 1040

Amount due: [REDACTED]

The income and payment information we have on file from sources such as employers or financial institutions doesn't match the information you reported on your tax return. If our information is correct, you will owe [REDACTED] (including interest), which you need to pay by June 18, 2014.

Summary of proposed changes

Tax you owe	[REDACTED]
Payments	[REDACTED]
Interest	[REDACTED]
Amount due by June 18, 2014	[REDACTED]

What you need to do immediately

Review this notice, and compare our changes to the information on your 2012 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 7, and mail it to us along with your payment of [REDACTED] so we receive it by June 18, 2014.
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov and search for keyword: "tax payment options" for more information about:
 - Installment and payment agreements
 - Payroll deductions
 - Credit card payments

If you don't agree with the changes

Complete the Response form on Page 7, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by June 18, 2014.

If we don't hear from you

If we don't receive your response by June 18, 2014, we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

CP2000: PROPOSED CHANGES TO YOUR RETURN

Why are you receiving this letter?

The IRS compared your return to information the IRS has on file: W-2s, 1098s, and 1099s. The IRS believes you didn't report all income or incorrectly reported deductions and/or tax credits. The IRS is proposing a change to your return based on the information available. As a result of the proposed change, you owe will additional taxes. This is considered a [Correspondence Audit](#).

What you should do?

Read your notice carefully. The Notice will explain the tax year is in question and the reporting differences between your tax return and the information reported to the IRS. Review your records carefully to see if your tax return is correct or if the IRS is correct.

If you agree, sign the letter as agreed. The IRS will then process the letter and send you a tax bill.

If you disagree, contact the IRS at the phone number on the top right of the Notice. Be prepared to provide documentation supporting your position. Talk to a tax professional if the IRS still doesn't agree with your position.

What can you expect next?

If you agree with the changes and sign the Notice, the IRS will send you a bill.

If you provided information to the IRS that supports your decision, the IRS will take about 30 to 90 days to review the documentation provided. The IRS will then provide you with correspondence detailing their decision.

If you still don't agree or don't respond to the Notice, the IRS will send a [Notice of Deficiency](#). You do have rights to further contest the Notice in [U.S. Tax Court](#).

The IRS will ask you to pay balances owed in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If a tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on representing you for Audit Reconsideration and before the U.S. Tax Court.

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3 Easy Steps – Yelp

Step 1 – Click the Yelp icon

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Step 3 – Sign up to post



Give us a **5 STAR** ★★★★★ review!

CP3219A: NOTICE OF DEFICIENCY



Department of Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

Notice	CP3219A
Tax Year	2011
Notice date	August 4, 2014
Social Security number	[REDACTED]
AUR control number	[REDACTED]
To contact us	Phone 1-800-829-3009 Fax 1-877-477-0583
Last date to petition Tax Court	November 3, 2014



Notice of Deficiency

Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your **2011 income tax**. You have the right to challenge the increase in U.S. Tax Court. This notice explains how the additional amount was calculated and how you can challenge the increase in U.S. Tax Court.

Summary

Increase in tax (deficiency)
Substantial tax understatement penalty



What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in tax court.

If you agree with the changes we made

- Sign the enclosed Form 5564—Notice of Deficiency Waiver and mail it to us in the envelope provided.
- You can send a payment with Form 5564. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If you don't agree with the changes

- You have the right to challenge the increase in tax by filing a petition with the U.S. Tax Court by November 3, 2014. The Court can't consider your case if the petition is filed late. You can download a petition form and rules from www.ustaxcourt.gov or contact:

Clerk of the U.S. Tax Court
400 Second Street, NW
Washington, DC 20217
1-202-521-0700

CP3219A: NOTICE OF DEFICIENCY

Why are you receiving this letter?

You previously were sent [Notice CP2000](#). The IRS proposed changes to your return. The proposed changes made resulted in an increase in tax owed to the IRS. The purpose of this letter is to inform you that additional taxes are owed.

What you should do?

Read the notice carefully. The Notice will tell you the changes made, the amount of taxes owed, and the amount of penalties charged. In our Notice Example, the changes were made to Form 1040 for tax year 2011.

You have two options to challenge this change.

- 1) File documentation supporting your original tax return to [IRS Audit Reconsideration](#). Contact the IRS or a tax professional for more information on Audit Reconsideration.
- 2) File a petition to the [U.S. Tax Court](#). You have 90 days from the date of the letter to timely file your petition. We highly recommend you contact a tax professional to assist you on filing a U.S. Tax Court petition.

If you agree with the changes, this is considered a tax bill. You now have a balance due and owing to the IRS.

What can you expect next?

Filing a U.S. Tax Court petition is a complicated process. You should have a tax professional represent you. The process for filing an U.S. Tax Court petition will be fully explained by your hired representative.

If you agree, this is a tax bill. You now have a balance due and owing to the IRS. If you are unable to pay in full, contact the IRS or a tax professional to review your options.

If you do nothing, the IRS will move forward with collection activity. This may include filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc. [Click here to understand the options available to you.](#)

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on representing you for Audit Reconsideration and before the U.S. Tax Court.

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Give us a **5 STAR** ★★★★★ review!

LETTER 105C: WE COULDN'T ALLOW YOUR CLAIM



Taxpayer Identification Number: [REDACTED]
Kind of Tax: Individual Income
Amount of Claim : \$ [REDACTED]

Date of Claim(s) Received: July 29, 2013
Tax Period : Dec. 31, 2008

Dear Taxpayer:

WE COULDN'T ALLOW YOUR CLAIM

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

You filed your original tax return more than 3 years after the due date. Your tax return showed an overpayment. To claim that overpayment as a credit or to obtain a refund, you have to file your tax return within 3 years from its due date. Withheld tax and estimated tax are deemed to be paid on the last day prescribed (i.e., April 15) for filing your tax return. The excess of any amount allowable for the earned income credit over the actual income tax is treated in a similar manner to these prepaid credits.

IF YOU DISAGREE

You may appeal our decision with the Appeals Office (which is independent of our office) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it the later of:

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely filed, extended return

LETTER 105C: WE COULDN'T ALLOW YOUR CLAIM

Why are you receiving this letter?

You filed a tax return that was more than 3 years overdue. The return showed a refund. Generally, the law allows the IRS to not pay refunds on tax returns filed more than 3 years overdue.

What you should do?

Read your notice carefully. The Notice explains the tax form and tax period this issue pertains to. Our Notice example is for Individual Income (Tax Form 1040) for tax year 2008. If this tax year is more than 3 years overdue, generally there is nothing you can do to receive your refund.

There is one exception. You paid toward the taxes within the last two years. If this is the case, you may be eligible for a portion of the refund and the IRS made a mistake by not issuing you that portion. Call the IRS or contact a tax profession for assistance on getting your refund under this exception.

What can you expect next?

For old refunds, the refund amount will simply disappear. It will not be applied toward any back taxes or be paid to you.

If you contacted the IRS to claim a portion of the refund under the two year exception, the IRS may take 60 to 120 days to investigate the case further.

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**LETTER 1058: FINAL
NOTICE; NOTICE OF INTENT
TO LEVY AND NOTICE OF
YOUR RIGHT TO A HEARING**

CERTIFIED MAIL - RETURN RECEIPT



Date:

06/16/2014

Social Security or

Employer Identification Number



Person to Contact:

Contact Telephone Number:

Employee Identification Number:

FINAL NOTICE**NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY****Why We Are Sending You This Letter**

Your federal tax is still unpaid. We asked you to pay the tax, but we still haven't received your payment. This letter is your notice of our intent to levy (under Internal Revenue Code (IRC) Section 6331) and your right to request an Appeals hearing (under IRC Section 6330(a)).

What You Need To Do

Please send us a full payment today to prevent additional collection action. Make your check or money order payable to "United States Treasury". Write your Social Security number or Employer Identification Number on your payment. Send your payment to us in the enclosed envelope, along with a copy of this letter. The amount you owe through 07/16/2014 is [REDACTED]. Additional penalty and interest charges will be due if you pay after this date.

If you wish to request an Appeals hearing, complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and send it to us within 30 days from this letter's date. You must complete, sign, and return this form to the above address within 30 days to preserve your rights to contest an Appeals' decision in the U.S. Tax Court.

Information about Interest and Penalty Charges

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code 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. Interest is also charged on penalties for late filing and failure to pay tax owed. Interest compounds daily, except on late or underpaid estimated income taxes for individuals or corporations.

LETTER 1058: FINAL NOTICE; NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING

Why are you receiving this letter?

You are receiving this Notice because you have a balance due and owing to the IRS. The IRS is notifying you that they are going to take collection enforcement action in 30 days.

What you should do?

Read your Notice carefully. It explains the tax form and tax period(s) this Notice applies to.

This is your **final** chance to set up an arrangement with the IRS before enforcement action is taken. We **strongly** recommend you consider your options for resolving the taxes. You have **30 days** to address this letter. This may include paying the balance in full or setting up an arrangement with the IRS. You can call the IRS to request more time to evaluate your options. But your request for additional time will be temporary. The IRS will ask you for information such as where you work, where you bank and if your business has any government contracts. This information is requested to update the IRS system for potential levy sources.

For additional help, contact a tax professional to explore your options for making an arrangement with the IRS.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to set up arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

Failure to respond to this letter **will** limit the options available to resolve your case with the IRS. Do not wait! Take the next steps to set up an arrangement with the IRS. [Click here to understand the options available to you.](#)

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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LETTER 1862: SUBSTITUE FOR RETURN

Internal Revenue Service

1973 North Rulon White Blvd.
Mail Stop 4388
Ogden UT 84201-0040



Department of the Treasury

Date:
May 5, 2014
Social Security Number:



Form:
1040
Tax Period(s) Ending:
201112

Person to Contact:

Contact Telephone Number:
1-866-897-0161
Contact Hours:
7:00AM-7:00PM Local Time
Contact Fax Number:
1-855-235-8845
Employee Identification Number:

Last Date to Respond to this Letter:
June 4, 2014

**We Have Not Received Your Federal Income Tax Return
You Need to File Your Return**

Dear Taxpayer:

Why We're Sending You This Letter

You haven't responded to the previous letter(s) we sent requesting you to send us your federal income tax return (Form 1040, 1040A, or 1040EZ) for the tax period(s) shown above. Since you have not responded, we have figured your tax and proposed penalties based on the information your employers, banks and other payers reported on Forms W-2, W-2P, 1099, etc. We explain the tax and penalties in the enclosed report.

You Need To Take One Of the Following Actions

1. If you agree with the tax and penalties shown in the report, please sign, date and return one copy of the report in the enclosed envelope. Send a payment for the entire balance due with the signed report, as we will continue to charge interest until the balance is fully paid. If you can't pay the full amount at this time, please call the contact person at the telephone number shown above to discuss how you can pay what you owe.
2. If you don't agree with the tax and penalties and want us to reconsider this matter, please provide a written statement within 30 days from the date of this letter, explaining the reason why you didn't file a return.
3. Send us a completed and signed tax return within 30 days for each period shown. Include all supporting forms and schedules. Both you and your spouse must sign any joint return. Please attach a copy of this letter to the front of your return to help us identify your case and expedite routing. Send all documents in the enclosed envelope.

Under the Privacy Act of 1974, we must inform you that our legal right to ask for this information is found in Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. These sections say you must file a return or statement for any tax year you are liable for, including the taxes your employer withheld.

We ask for this information, which you are required to provide to us, to carry out the United States tax laws. We may provide information to the Department of Justice for civil and criminal litigation and other federal agencies, states, cities, and the District of Columbia for use in administering their tax laws.

If you do not provide the information requested, or provide fraudulent information, we may charge you penalties, and in certain cases, you may be subject to criminal prosecution. We may also have to disallow exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make your tax higher or delay any refund. Interest may also be charged.

We have enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*, for your information.

How to Contact Us

If you have any questions, please use the contact information shown in the heading of the letter.

Thank you for your cooperation.

Sincerely,

LETTER 1862: SUBSTITUTE FOR RETURN

Why are you receiving this letter?

You have not filed your tax return. The IRS has notified you that a return is required to be filed. Because you have not responded, the IRS has prepared a return for you. This return is called a Substitute for Return (SFR). The SFR filed by the IRS will not report deductions you may be allowed to claim. This generates the highest tax balance possible. The IRS will file a SFR to start the collection process.

What you should do?

Read the letter carefully. It will notify you of the tax period in question. We recommend you file a tax return immediately by the due date listed on the letter.

Contact the IRS to notify them that you will be filing the return. The IRS will give you a date by which the return needs to be filed.

You have the option to agree to the return prepared by the IRS. If you agree, you may sign, date and return a copy of the report in the enclosed envelope.

We recommend either filing a return or agreeing to the tax return as prepared by the IRS. We do not recommend doing nothing. Doing nothing will impact your ability to file bankruptcy and discharge taxes owed in the future.

What can you expect next?

If you file an original return, the IRS will process the return and notify you once it has been processed.

If you do nothing, the IRS will file the Substitute for Return as your return. You will then be notified of the balance due. If you are unable to pay the balance in full, the IRS will move forward with collection activity on your account.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on filing missing tax returns or setting up arrangements with the IRS.

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**LETTER 2050: PLEASE CALL
US ABOUT YOUR OVERDUE
TAXES OR TAX RETURNS**

ACS SUPPORT - STOP 813G
PO BOX 145566
CINCINNATI, OH 45250-5566

Date:

Taxpayer Identification Number:

Case Reference Number:

Caller ID:

Contact Telephone Number:

TOLL FREE: 1-800-829-3903

BEST TIME TO CALL:

MON - FRI 8:00 AM TO 8:00 PM LOCAL
ASISTENCIA EN ESPANOL 1-800-829-3903

Please Call Us About Your Overdue Taxes or Tax Returns

Although you may have responded to our previous notices or contact, your tax issue is still not resolved. As a result, your account has been assigned to this office for enforcement action, which could include seizing your wages or property. It's important that we hear from you within 10 days from the date of this letter.

IF YOU AREN'T ABLE TO PAY YOUR OVERDUE AMOUNT IN FULL, please call the telephone number shown above. Be ready to tell us your monthly income and expenses so we can help you arrange a payment plan.

IF YOU CAN FILE YOUR TAX RETURN WITH FULL PAYMENT, mail it to us within 10 days from the date of this letter. To help us apply your payment correctly, write your taxpayer identifying number and tax period on your check or money order and make it payable to the United States Treasury. Please send us your tax return and payment along with the enclosed return cover sheet in the envelope provided. Keep this letter for your records.

IF YOU CAN'T FILE YOUR TAX RETURN WITHIN 10 DAYS, please call us at the telephone number shown above. To help us determine if you need to file, be ready to provide us with your filing information. For an individual return, this includes your income, filing status, and total federal taxes withheld. For a business return, this includes wages paid, number of employees, and payroll Federal Tax Deposits (FTD) made.

IF YOU WOULD LIKE SOMEONE ELSE to call us for you, we must have a signed statement from you allowing us to disclose your tax information to this person. You should make your statement on Form 2848, "Power of Attorney and Declaration of Representative", which you can get from any IRS office or download from the IRS web site (www.irs.gov). You must send us a copy of the completed form before your representative calls.

Enclosures:
Return Cover Sheet
Envelope

Pay By Date: [REDACTED]

Account Summary					
Type of Tax	Period Ending	Assessed Balance	Accrued Interest	Late Payment Penalty	Total
1040	12-31-2009	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
1040	12-31-2010	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
1040	12-31-2011	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Total Amount Due					\$ [REDACTED]
Type of Tax	Period Ending	Name of Return			

LETTER 2050: PLEASE CALL US ABOUT YOUR OVERDUE TAXES OR TAX RETURNS

Why are you receiving this letter?

You owe IRS back taxes. You have not set up an arrangement with the IRS to resolve your outstanding IRS back taxes. As a result, your case has been assigned to the IRS Automated Collections System (ACS) for enforcement collection actions.

What you should do?

Read your notice carefully. It explains how much money you owe and for which tax period. Review the balance owed to confirm that the taxes owed match the tax return you filed.

Contact the IRS or a tax professional to set up an arrangement to resolve your IRS back taxes.

What can you expect next?

This letter is considered a tax bill. The IRS asks that you pay the balance due in full. You do have options to setup arrangements with the IRS if you are unable to pay the balance due in full. It is in your best interest to pay as quickly as possible to minimize penalties and interest.

If the tax bill is left unpaid, the IRS may move forward with filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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LETTER 3172: NOTICE OF FEDERAL TAX LIEN FILING AND YOUR RIGHT TO A HEARING

Letter Date: 06/26/2014

Taxpayer Identification Number:
[REDACTED]

Person to Contact:

Contact Telephone Number:

Employee Identification Number:

[REDACTED]

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

Dear DANIEL ROZENSTRAUCH

We filed a Notice of Federal Tax Lien on 06/26/2014 .

Type of Tax	Tax Period	Assessment Date	Amount on Lien
1040	12/31/2012	02/24/2014	[REDACTED]

NOTE: Please contact the person whose name and telephone number appears on this notice to obtain the current amount you owe. Additional interest and penalties may be increasing the amount on the lien shown above.

A lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have the right to a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we have enclosed Publication 1660, Collection Appeal Rights.

You must request your hearing by 08/04/2014 . Please complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and mail it to:

Internal Revenue Service

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
(800) 913-6050

Serial Number

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

Name of Taxpayer [REDACTED]

Residence [REDACTED]

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	
1040	12/31/2012	[REDACTED]	02/24/2014	03/25/2024	[REDACTED]	
Place of Filing [REDACTED]					Total	[REDACTED]

This notice was prepared and signed at [REDACTED], on this, the 17th day of June, 2014.

Signature

Title

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

000496



LETTER 3172: NOTICE OF FEDERAL TAX LIEN FILING AND YOUR RIGHT TO A HEARING

Why are you receiving this letter?

You have unpaid IRS back taxes. The IRS has determined to protect their interest by filing a tax lien.

What you should do?

Read your letter carefully. The letter will notify you of the tax form and the tax periods the lien is being filed on.

You have 30 days to appeal the tax lien filing.

There are several ways to remove an IRS tax lien including fully paying the taxes owed, setting up a [Fresh Start Installment Agreement](#), or entering into an [Offer in Compromise](#). [Click here for more information on removing IRS Tax Liens](#).

What can you expect next?

The Federal Tax Lien will be filed in the county with state registered assets. This may be your home, vacation home, and place of business. A Federal Tax Lien is like any other lien. It will affect the transfer of assets with title held in the county it was registered.

Federal Tax Liens is public information and may affect your credit score. Reporting credit bureaus find out about tax liens by collection newly filed liens at the County Register of Deeds.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on lien removal, lien release, or lien subordination.

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**LETTER 3217C:
INSTALLMENT AGREEMENT
ACCEPTED**

[REDACTED]

Taxpayer Identification Number: [REDACTED]
Forms and tax periods: 1040 Dec. 31, 2013

Dear Taxpayer:

Thank you for making arrangements to resolve your account. We accepted your offer for an installment agreement. The agreement covers the tax periods shown above.

Your first payment of [REDACTED] is due by Aug. 28, 2014. You must send us that amount by the 28th of each month until you pay the full amount you owe. You may want to pay down your account balance by paying more than your installment agreement requires as penalty and interest charges will grow until you pay your account balance in full.

What you need to know about your installment agreement

We charge a \$120 user fee to cover the cost of providing installment agreements. We'll deduct the fee from your first payment. Even though your approved installment agreement payment may be less, your first payment must be at least \$120 to cover the fee.

We can reduce the installment agreement user fee for individuals whose income falls at or below levels in the IRS Installment Agreement Low Income Guidelines. You may qualify for a one-time reduction to your fee.

If your income is at or below the established levels (based on the Department of Health & Human Services poverty guidelines) you can apply for the reduced user fee of \$43 for new agreements. This reduction also applies to agreements that have payments deducted directly from a bank account.

You can find the income levels and instructions on how to apply for a reduced user fee on Form 13844, Application For Reduced User Fee For Installment Agreements.

If you qualify, complete and mail Form 13844 within 30 days to:

LETTER3217C: INSTALLMENT AGREEMENT ACCEPTED

Why are you receiving this letter?

You requested a payment plan with the IRS and the agreement was accepted.

What you should do?

Read your Notice carefully. The notice will explain which form and tax periods the installment agreement covers. In our Notice example, the agreement is for Tax Form 1040 for tax year 2013.

Make sure that all tax periods are listed on this letter. If there is a tax year that has a balance and it is not listed on this letter then it is not included in the agreement. Contact the IRS for any tax periods not included in the installment agreement. This should be corrected immediately.

What can you expect next?

The IRS should send you a monthly statement every month. If the IRS fails to send you a monthly statement, make a payment per the instructions of this Letter.

It is recommended that payments be made at least 10 days in advance so they are processed by the payment due date. If you make payments after the due date, you risk having the agreement terminated.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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LETTER 3219: NOTICE OF DEFICIENCY

Taxpayer Identification Number:
[REDACTED]

Tax Form: 1040

Tax Year Ended and Deficiency

DECEMBER 31, 2011 [REDACTED]

Contact Person:
[REDACTED]

Contact Telephone Number:
(866) 897-0161
(TOLL FREE NUMBER)
Hours to Call:

7:00 AM - 7:00 PM MST M-F

Last Date to Petition Tax Court:

October 6, 2014

Penalties/Additions to Tax

IRC Section 6651(a)(1)
IRC Section 6654(a)
IRC Section 6651(a)(2)

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the Last Date to Petition Tax Court (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the United States Tax Court 400 Second Street NW, Washington D.C. 20217. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

LETTER 3219: NOTICE OF DEFICIENCY

Why are you receiving this letter?

The IRS has completed an audit of your return and has determined you owe additional taxes. There are different types of audits. [Click here to learn more about IRS Tax Audits.](#)

What you should do?

Read the notice carefully. The Notice will tell you the changes made, the amount of taxes owed, and the amount of penalties charged. In our Notice Example, the changes were made to Form 1040 for tax year 2011.

You have two options to challenge this change.

- 1) File documentation supporting your original tax return to [IRS Audit Reconsideration](#). Contact the IRS or a tax professional for more information on Audit Reconsideration.
- 2) File a petition to the [U.S. Tax Court](#). You have 90 days from the date of the letter to timely file your petition. We highly recommend you contact a tax professional to assist you on filing a U.S. Tax Court petition.

If you agree with the changes, this is considered a tax bill. You now have a balance due and owing to the IRS.

What can you expect next?

Filing a U.S. Tax Court petition is a complicated process. You should have a tax professional represent you. The process for filing an U.S. Tax Court petition will be fully explained by your hired representative.

If you agree, this is a tax bill. You now have a balance due and owing to the IRS. If you are unable to pay in full, contact the IRS or a tax professional to review your options.

If you do nothing, the IRS will move forward with collection activity. This may include filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc. [Click here to understand the options available to you.](#)

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on representing you for Audit Reconsideration and before the U.S. Tax Court.

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LETTER 3503C: PENALTY ABATEMENT RESPONSE



Taxpayer Identification Number: [REDACTED]
Tax Period: Dec. 31, 2010
Form: 1040

Kind of Penalty(s): Failure to File, Failure to Pay

Dear Taxpayer:

Thank you for your recent letter dated Apr. 21, 2014 that asked us to remove the failure to file and pay penalties.

We are pleased to inform you that your request to remove the failure to file and failure to pay penalties has been granted. However, this action has been taken based solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time consideration. The IRS will base decisions on removing any future Failure to File and Failure to Pay penalties on any information you provide that meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

The FTP penalty will start accruing again on the unpaid taxes and will continue until the tax is paid in full. After the tax is paid in full, you may request abatement of the additional FTP penalty.

You also requested removal of the Estimated Tax Penalty based on your reasonable cause explanation. We can only waive the penalty if you failed to pay because:

- 1) a casualty, disaster, or other unusual circumstance occurred, and the imposition of the penalty would be against equity and good conscience,
- OR
- 2) you retired during the tax year after reaching age 62
- OR
- 3) you became disabled during a tax year that estimated payments were due or during the previous year,
- AND
- 4) the underpayment was due to reasonable cause and not to willful neglect.

If you have any questions, please call us toll free at 1-800-829-8374.

LETTER 3503C: PENALTY ABATEMENT RESPONSE

Why are you receiving this letter?

You contacted the IRS to abate tax penalties.

What you should do?

Read your Notice carefully. The letter will explain what tax form and tax periods the request applies to. In our Notice example, the request was made on Form 1040 for tax year 2010.

The Letter will explain whether your request was accepted or denied. It will also explain why it was denied. [Read more about reasons for abating penalties](#). You may be able to appeal this decision. The letter should explain the time-frame you have to file an appeal.

What can you expect next?

If your request was accepted, you will receive a notice showing the changes to account for this tax period.

If your request was denied, the IRS will continue collection activity on that period. If an appeal is filed, the IRS will take 90 to 120 days to review your appeal.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting filing an appeal or setting up arrangements with the IRS.

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**LETTER 4364C: WE HAVE
ADJUSTED YOUR ACCOUNT
AS REQUESTED**

PO BOX 621501
ATLANTA GA 30362-1501

In reply refer to: [REDACTED]
June 30, 2014 LTR 4364C 3
[REDACTED] 201312 30 1

[REDACTED]

Social Security Number: [REDACTED]
Tax Period: Dec. 31, 2013
Form: 1040X

Dear Taxpayer:

Thank you for your amended return.

We have adjusted your account as you requested.

If you need forms, schedules or publications to respond to this letter, you can obtain them by visiting the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you used a preparer to complete your return, and you do not have an authorized power of attorney on file, please provide the preparer with a copy of this letter and the corrected Form 1040X. Inform the preparer that we replied directly to you.

If the adjustment results in a refund and you don't owe any other taxes or other legal debts that we are required to collect, you will get a refund of your overpayment in four to six weeks.

If the adjustment results in you owing money, we will send you a separate notice that will tell you the amount you owe for the tax period shown. If you currently have an installment agreement with us, please continue to make scheduled payments. Even if you do not have a formal installment agreement, you can make payments to reduce the amount you owe and minimize interest and penalty charges. Make checks or money orders payable to the United States Treasury, and, to help us apply payments properly, clearly print your name, the tax year for which you owe, and your Social Security or Individual Taxpayer Identification Number on the check.

If you have any questions, please call us toll free at 1-800-829-8374.

If you prefer, you may write us at the address shown in the heading of this letter.

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.

LETTER 4364C: WE HAVE ADJUSTED YOUR ACCOUNT AS YOU REQUESTED

Why are you receiving this letter?

You filed an amended return. Your amended return has processed.

What you should do?

Read your letter carefully. The letter explains the tax period and tax form that was changed.

What can you expect next?

If the adjustments resulted in a refund, you will receive the refund in 6-8 weeks unless you owe back taxes. The IRS will take refunds to pay any back taxes owed. If the changes created a balance due and owing to the IRS, the IRS will send a tax bill requesting full payment.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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NO CODE FORM 668-A: NOTICE OF LEVY

Notice of Levy

DATE: **10/21/2013**

TELEPHONE NUMBER

REPLY TO: **Internal Revenue Service**

OF IRS OFFICE:

NAME AND ADDRESS OF TAXPAYER:



TO:

IDENTIFYING NUMBER(S):

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2006			
1040	12/31/2007			
1040	12/31/2008			
1040	12/31/2009			
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. =====>			Total Amount Due	

We figured the interest and late payment penalty to **11/20/2013**

Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we don't get enough with this one.

Banks, credit unions, savings and loans, and similar Institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you.

If you decide to pay the amount you owe now, please **bring** a guaranteed payment (*cash, cashier's check, certified check, or money order*) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to **United States Treasury**. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.

If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.

Signature of Service Representative	Title REVENUE OFFICER
-------------------------------------	---------------------------------

NO CODE FORM 668-A: NOTICE OF LEVY

Why are you receiving this letter?

You have unpaid IRS back taxes. No arrangement was made to resolve the IRS back taxes. As result, the IRS has taken collection enforcement option. This letter is notifying you that a levy was sent to your employer, bank, or business clients. The party receiving this levy is obligated to take monies owed to you and pay the monies to the IRS until your back taxes are fully paid.

What you should do?

Read the Form carefully. The Form tells who the levy was sent to: your employer, bank, or clients that issue you 1099s.

The Form provides information on the tax periods and balances owed on those tax periods. In our Form example, the IRS sent a levy to a financial institution. The IRS is attempting to collect on back taxes owed for Form 1040 returns for tax periods 2006 - 2009. The letter was sent by a Revenue Officer assigned to the file.

You have 21 days from the date of this notice to stop the IRS from taking your funds. **Immediately** contact the Revenue Officer, IRS ACS Collections, or a tax professional to find your options to resolve this issue. [Click here to read more about how to remove an IRS Tax Levy.](#)

What can you expect next?

The company receiving the levy notice must comply. Any monies owed to you will be paid to the IRS.

If you set up an arrangement, the IRS will release the levy. We recommend you ask the IRS to fax the levy release for quicker processing. Any funds already released to the IRS are generally not refundable. However, the IRS will stop all future levy action as long as you comply with the agreement made between you and the IRS.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on correcting errors or setting up arrangements with the IRS.

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**NO CODE: YOUR OFFER IN
COMPROMISE HAS BEEN
RECEIVED**

Department of the Treasury

Internal Revenue Service
Centralized OIC
PO BOX 9011
Holtsville NY 11742

Date of this Letter: NOV - 1 2013

Person to Contact:

Phone#: (866) 611-6191
08:00am-08:00pm Mon-Fri

Taxpayer ID#: [REDACTED]

Offer Number: [REDACTED]

[REDACTED]

Dear [REDACTED]

We received your Offer in Compromise. You will be contacted by 03/01/2014.

While investigating your offer, we will determine whether a notice of federal tax lien should be filed in order to protect the government's interests. If we determine to file a notice of federal tax lien we will provide you with notification within five days of the filing. You will have the opportunity to request a hearing with Appeals at which you may propose alternative methods for protecting the government's interest.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,

NO CODE: YOUR OFFER IN COMPROMISE HAS BEEN RECEIVED

Why are you receiving this letter?

You received this letter because you filed an Offer in Compromise. The IRS has received your offer. Your Offer is being placed in the queue for further review.

What you should do?

Read your letter carefully. The letter notifies you when the Offer was received and when to expect contact from the IRS regarding the offer. If the date on this letter passes without the IRS contacting you, it is in your best interest to call the Central Offer in Compromise Unit to find out why.

What can you expect next?

You can expect to receive a call from the IRS around or just after the date listed on this letter. The IRS may request additional information to support your request for an Offer in Compromise.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need further assistance. [Click here to read more about the Offer in Compromise.](#)

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Step 2 – Log into your Google or Gmail account

Step 3 – Select Write us a Review



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Give us a **5 STAR** ★★★★★ review!

NO CODE: OFFER IN COMPROMISE ACCEPTED

Department of the Treasury

Date of this Letter:

APR - 8 2014

Internal Revenue Service
Brookhaven Service Center
P.O. Box 9011 Stop 681
Holtsville, NY 11742

Person to Contact:

Phone#: (631) 447-4018 EXT.
08:00am-08:00pm Mon-Fri

Taxpayer ID#: [REDACTED]

Offer Number: [REDACTED]

[REDACTED]

Dear [REDACTED],

We have accepted your offer in compromise signed and dated by you on 08/29/2013. The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

Please note that the conditions of the offer require you to timely file and pay all required taxes for five tax years (including any extensions). This will begin on the date shown in the upper right hand corner of this letter.

Additionally, please remember that the conditions of the offer include the provision that as additional consideration for the offer, we will retain any refunds or credits that you may be entitled to receive for 2014 or for earlier tax years. This includes refunds you receive in 2015 for any overpayments you made toward tax year 2014 or toward earlier tax years. These refunds or credits will be applied to your liability, not to your accepted offer amount. If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, the Notice of Federal Tax Lien will not be released for up to 120 days from the date of the credit/debit payment.

If you are required to make any payments under this agreement, make your check or money order payable to the United States Treasury and send it to:

Internal Revenue Service
P.O. Box 24015
Fresno, CA 93779

Please send all other correspondence to:

Internal Revenue Service
PO Box 9006
Holtsville, NY 11742-9006

continued on next page

You must promptly notify the Internal Revenue Service of any change in your address or marital status. This will ensure we have the proper address to advise you of the status of your offer.

If you have submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of your offer agreement, but your spouse or former spouse fails to adhere to the conditions of the offer agreement, your offer agreement will not be defaulted.

If you fail to meet any of the terms and conditions of the offer, the Internal Revenue Service will issue a notice to default the agreement. If the offer is defaulted, the original tax including all penalties and interest will be due. After issuance of the notice the Internal Revenue Service may:

- Immediately file suit to collect the entire unpaid balance of the offer.
- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- File suit or levy to collect the original amount of the tax liability.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

Sincerely,

NO CODE: OFFER IN COMPROMISE ACCEPTED

Why are you receiving this letter?

You filed an Offer in Compromise and the IRS accepted your Offer.

What you should do?

Read your letter carefully. The letter details the terms and conditions including amount due, due date, and mailing address to mail payments. The letter also provides the criteria you need to follow to keep your offer intact.

What can you expect next?

Once you make your final payment, the IRS will mail you an [OIC Final Payment Letter](#).

After this point, you are required to stay in compliance with the offer terms for the next five years. This includes filing on time and not incurring or owing new tax balances. Failure to comply with the Offer terms will result in default. The IRS will reverse the removal of all back taxes for noncompliance with the Offer terms.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need further assistance. [Click here to read more about the Offer in Compromise](#).

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LETTER 2908: OFFER IN COMPROMISE FINAL PAYMENT LETTER

Department of the Treasury

Internal Revenue Service
PO Box 9006, Stop 663
Holtsville, NY 11742

Date of this Letter:

Person to Contact:

DEC 09 2013

Phone#: (631) 447-4209 EXT.

Taxpayer ID#:

Offer Number:

Dear _____,

Thank you for your payment. You have met the payment provisions for your Offer in Compromise contract. Please remember that we will apply any overpayments from the year we accepted your Offer in Compromise to the tax periods specified in your offer contract.

REMINDER: Compliance is an important part of your Offer in Compromise contract. You must file and pay your taxes timely for five years following the date we accepted the offer or during an extended installment offer payment period, whichever is later. If you don't comply, we will terminate your offer and reinstate the original amount of your liability, less payments made.

We are processing your lien release and it should be effective within 30 days.

If you write, please include your telephone number, the hours we can reach you, and a copy of this letter. Keep a copy of this letter for your records. We've enclosed an envelope for your convenience.

If you have any questions, please contact the person whose name and telephone number are shown in the upper right hand corner of this letter.

SB Letter 2908 (SC/CG) (1-2000)

LETTER 2908: OFFER IN COMPROMISE FINAL PAYMENT LETTER

Why are you receiving this letter?

You met the payment provisions for your Offer in Compromise.

What you should do?

The most important thing to do is to remaining compliant with the Offer terms. This includes filing on time and not incurring or owing new tax balances. Failure to comply with the Offer terms will result in default. The IRS will reverse the removal of all back taxes for noncompliance with the Offer terms.

What can you expect next?

The IRS will remove all IRS back taxes included in the Offer in Compromise and remove tax liens.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need further assistance. [Click here to read more about the Offer in Compromise.](#)

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NO CODE FORM 9297: SUMMARY OF CONTACT

Summary of Contact

Taxpayer's Name and ID#

POA's-Representative Name

The contents of Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process were outlined and discussed with you. This form, along with copies of the publications as appropriate, were provided to you.

Pursuant to Internal Revenue Code Section 6103 and Form 2848, a copy of this document will be provided to the taxpayer as appropriate.

In order to determine the appropriate resolution of the taxpayer's case, we need to calculate/verify his/her ability to pay the tax delinquencies, and ensure that the taxpayer remains in current compliance with applicable filing and paying requirements. To assist us in doing so, please provide the following information/documents by the date required:

Information/Documents required	Date Required
Bank statements from January 1, 2013 to June 30, 2013.	08/28/2013
Wage slips from January 1, 2013 to June 30, 2013.	08/28/2013
Delinquent returns for 2010, 2011 & 2012	08/28/2013
Copies of ES payments.	08/28/2013
List of any and all assets.	08/28/2013
Copies of documents verifying any expenses or liabilities with proof of monthly payments.	08/28/2013
Enclosed please find Publications: 1 "Your Rights as a Taxpayer" 594 "What You Should Know about the IRS Collection Process"	

Notification of consequences of failure to meet the above deadlines: Failure to meet the above deadlines by the specified date(s) may require the IRS to take certain actions, such as issuing a summons, issuing a Notice of Levy, or other actions as specified below.

Levy

Revenue Officer Name and Employee Identification Number	Date	Telephone / Fax Number
	07/30/2013	

Office Address

No CODE FORM 9297: SUMMARY OF CONTACT

Why are you receiving this letter?

There is an IRS Revenue Officer assigned to your case. You or your representative has contacted the IRS Revenue Officer. The IRS Revenue office is requesting documentation to gather levy sources and determine potential resolution options. The IRS Revenue Officer has listed the documentation and/or information needed with due dates.

What you should do?

Read the Summary of Contact carefully. The Summary explains what documentation/information is being requested with due dates. Collect the information and documentation requested and provide it to the Revenue Officer by the date listed.

In our Summary example, the Revenue Officer has requested the Information/Documentation by August 28, 2013. The Revenue Officer's contact number and fax number will be provided at the bottom of the Summary.

Hire a tax professional if you don't have a strategy to resolve your taxes. A tax professional experienced in tax resolution better understands your rights as a taxpayer and is better at negotiating with IRS Revenue Officers. The tax professional will work directly with the IRS on your behalf. You will not have to talk to the IRS Revenue Officer.

What can you expect next?

If you provide the Information/Documentation by the date required, the Revenue Officer will review the documentation. Allow the IRS 30 to 90 days to follow up on the information provided. The IRS will recommend resolution based on the information provided.

Failure to comply with the IRS Revenue Officer's request for documentation will result in collection enforcement action such as filing Federal Tax Liens and/or Tax Levies on your wages, bank accounts, state & federal tax refunds, etc.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on working with the IRS.

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NO CODE FORM 2039: SUMMONS



Summons

In the matter of _____

Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYED

Industry/Area (name or number): SB/SE AREA 4 (24)

Periods: Form 1040 for the calendar periods ending December 31, 2010, December 31, 2011 and December 31, 2012

The Commissioner of Internal Revenue

To: _____
At: _____

You are hereby summoned and required to appear before _____ an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

The following information regarding any accounts with your bank on which the above taxpayer is named as a depositor is required:

- (1) Type of account.
- (2) Account number.
- (3) Bank Statements.

If there are no such accounts, a statement to this effect is required.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

-

Place and time for appearance at:

on the 15th day of November, 2013 at 8:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 21st day of October, 2013



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

Signature of Issuing Officer

Signature of Approving Officer (if applicable)

REVENUE OFFICER

Title

GROUP MANAGER

Title

Part C -- to be given to noticee

NO CODE Form 2039: SUMMONS

Why are you receiving this letter?

The IRS has requested documentation/information and for whatever reason, has not received it. The Summons is the last and most formal request for documentation/information.

What you should do?

Read your Summons carefully. You may receive a copy of a Summons, but it may not necessarily be for you to execute. For example, the IRS has the authority to issue a Summons to your bank. The bank will be obligated to comply with the Summons.

In our Summary of Contact example, the Summary is addressed to a financial institution to provide documentation on the taxpayer's account.

We highly recommend you hire a tax professional. A tax professional experienced in tax resolution better understands your rights as a taxpayer and is better at negotiating with IRS Revenue Officers. The tax professional will appropriately address the Summons and work directly with the IRS on your behalf.

What can you expect next?

The IRS will demand the information being requested. Failure to comply with the Summons will result in the IRS taking legal action against you.

Summons sent to 3rd parties will be responded to in 30 days. For example, a Summons was sent to your bank. The bank will provide the IRS with all information available for the period in question. This may include bank statements, copies of deposit slips, bank signature cards, and loan applications.

Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you need assistance on working with the IRS.

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IRS LETTER NOT LISTED

The [IRS Letter Decoder](#) is updated on a continuous basis. Contact our office at 517-714-4965 or www.ALGTaxSolutions.com if you have a letter not included in the [IRS Letter Decoder](#). We are happy to assist you on decoding your IRS letter.

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SUBMIT A REVIEW!

Did you know **1 out of 60** Americans have a tax problem? In other words, you are not alone! There are many in disparate need of help. **You can help!** Spread the word about the [IRS Letter Decoder](#) by giving us a **5 STAR ★★★★★** review on **Google or Yelp**. You will be helping others take their first step to resolving their tax problem.

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