

IRS Letter 3219C Sample Tax Notice

This sample is provided by TaxAudit, the nation's leading tax representation firm.

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Department of the Treasury
Internal Revenue Service

4800 Buford Hwy AQC Prog. Stop 763
Chamblee GA 30341

In reply refer to: XXXXXXXXXX
July 19, 2021 LTR XXXXX X X
XXX-XX-XXXX XXXXXX XX

XXXXXXXXXXXXXXXXXXXX

000XXXXX
BODC: XX

FIRST & LAST NAME

PO BOX 555
ANYWHERE US 00000-0000

CERTIFIED MAIL

Taxpayer identification number: XXX-XX-XXXX
Tax form: 1040
Tax year end: Dec. 31, 2021
Deficiency: \$1,200.00
Contact name: Tax Examiner
Contact number: 855-555-5555
Hours to call: 7:00 am - 9:00 pm CST
Last date to petition Tax Court: Oct. 06, 2022

Dear Taxpayer:

NOTICE OF DEFICIENCY

We determined there's a deficiency in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. Deficiency means that we have calculated your tax amount to be higher than you reported. How we figured the deficiency is at the end of this letter. This letter gives you the right to have the United States Tax Court decide if you owe the deficiency.

If you agree with this notice, sign and return the Consent to Assessment and Collection Waiver Statement at the end of this letter. This can either speed up any tax refund we may owe you or limit the interest you may owe.

You may be able to resolve this matter without going to the U.S. Tax Court if you contact us directly. For more information, see the "IF YOU WANT TO RESOLVE THIS MATTER WITH THE IRS" section below.

If you need assistance, you can contact the Taxpayer Advocate Service or a Low Income Taxpayer Clinic. Read all of this letter to find out how to get help.

The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC 7803(a) (3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

IF YOU DISAGREE WITH THE NOTICE OF DEFICIENCY



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July 19, 2021 LTR XXXXX XX
XXX-XX-XXXX XXXXXX XX
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If you don't agree with our final determination, you have 90 days from the date of this letter (150 days if addressed to you outside of the United States) to file a petition with the United States Tax Court.

If we disallowed your refund claim in our tax computation at the end of this letter, and you want the Tax Court to consider your challenge to our disallowance, you should list in the petition all items from the disallowed refund claim that you want to dispute.

HOW TO FILE YOUR PETITION WITH THE TAX COURT

You can get a petition form and the rules for filing from the Tax Court's website at www.ustaxcourt.gov, by contacting the Office of the Clerk at the address below, or by calling 202-521-0700. Send your completed petition form, a copy of this letter, the appropriate filing fee, and copies of all statements and schedules you received with this letter to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. If you use this simplified procedure, you can't appeal the Tax Court's decision. you can obtain a copy of these simplified procedures on the Tax Court.

You can represent yourself or have anyone allowed to practice before the Tax Court represent you.

IF YOU FILED A JOINT RETURN

We're required to send a notice to each spouse. If both want to petition the Tax Court, both must sign and file the same petition or each must file a separate, signed petition. If only one spouse timely petitions the Tax Court, the deficiency may be assessed against the non-petitioning spouse.

TIME LIMITS ON FILING A PETITION

The court can't consider your case if you file the petition late.
- A petition is considered timely filed if the Tax Court receives it within
* 90 days from the date this letter was mailed to you, or



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- * 150 days from the date this letter was mailed to you 1) if this letter is addressed to you outside of the United States, or 2) if you are outside of the United States when this letter is mailed to you.
- A petition is also generally considered timely if the United States Postal Service postmark date is within the 90 or 150-day period and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed using the mail service of a foreign country.
- A petition is also generally considered timely if the date recorded by a designated private delivery service in its database as received is within the 90 or 150-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings and rules pertaining to them, see Notice 2016-30 which is available on the IRS website at www.irs.gov/irb201618. Please note that the list of approved delivery companies may be subject to change.

The time you have to file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

IF YOU WANT TO RESOLVE THIS MATTER WITH THE IRS

You may be able to resolve this matter without going to court by contacting us. Contact the person at the top of the first page of this letter with any questions.

If you prefer, you can write to the address at the top of the first page of this letter or fax your response to 855-855-0616.

Tell us why you don't agree in a signed statement. Send us the statement and photocopies of your original documents that support why you don't agree. Don't send us original documents. If you are unable to provide supporting documents for an amount claimed, explain the issue and how you figured the amount. Sign the disagreement with Documentation section below and include a copy of this entire letter. Also provide your telephone number and the hours we can reach you in the space below.

Telephone number () _____ Hours _____

It's important that you contact us IMMEDIATELY to resolve your dispute. Our consideration of any additional information won't extend



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the deadline for you to go to court.

If you'd like to authorize someone to represent you before the IRS, complete and send us a Form 2848, Power of Attorney and Declaration of Representative, before your representative contacts us.

IF YOU AGREE WITH THE NOTICE OF DEFICIENCY

Sign the Consent to Assessment and Collection Waiver Statement at the end of this letter and return it to us, even if there isn't an amount due. Keep a copy for your records.

IF WE DON'T HEAR FROM YOU

If we don't hear from you and you don't petition the Tax Court by the deadline shown above, we'll assess the deficiency and either send you penalties, and interest you owe us.

REASONS FOR THE CHANGES

We recently sent you a letter or notice telling you we're holding your refund.

We used your records to verify the credits you claimed on your tax return. Since they didn't show the amounts you reported, we adjusted the credits you claimed as shown below.

REFUNDABLE CREDITS YOU CLAIMED

- Recovery Rebate Credit

You claimed the Recovery Rebate Credit (RRC) while you were a resident of a U.S. Territory for the tax year. Bona fide residents of U.S. Territories are not eligible to claim the RRC from the IRS. In general, the tax authorities in each territory will provide the RRC to eligible residents. Contact your local tax authority about claiming the RRC. We adjusted the RRC you claimed on your tax return to zero.

If you prefer, you can upload your response to the IRS Documentation Upload Tool at http://apps.irs.gov/app/digital-mailroom/. Simply take a picture of your response, complete the upload Form, and submit. If you're unable to respond using the Documentation Upload Tool, you can fax your response to 855-855-0616 or write to the address at the top of the first page of this letter.



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INFORMATION ABOUT THE IRS TAXPAYER ADVOCATE SERVICE

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't your tax problem with the IRS, or an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Find the location and phone number of your local Taxpayer Advocate shown in the enclosed Notice 1214, Helpful Contacts for Your "Notice of Deficiency" or at www.taxpayeradvocate.irs.gov/contact-us, or by calling the TAS toll free number at 877-777-4778 or TTY/TDD or by calling the TAS information about TAS and your rights under the Taxpayer Bill of Rights, go to www.taxpayeradvocate.irs.gov. Do not send your Tax Court petition to TAS. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

LOW INCOME TAXPAYER CLINICS (LITC)

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at www.irs.gov/forms; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

Thank you for your cooperation.



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FIRST & LAST NAME
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Sincerely yours,

INTEGRITY & VERIFICATION
OPERATIONS
Integrity & Verification Operations
Program Manager, I&VO

Enclosures:
Copy of this letter
Envelope
Notice 1214
Publication 1



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Balance Due \$249.00

Note: A decrease to refundable credit results in a tax increase.

Tax Computation

Return Item	Per Return	As Corrected	Change
Wages	\$ 112,499.00	\$ 112,499.00	\$.00
Total Tax	\$ 11,736.00	\$ 11,736.00	\$.00
Refundable Credits	1,200.00	.00	1,200.00 -
Withholding	11,487.00	11,487.00	.00
Less: Withheld refund			951.00
Balance Due or (Overpayment)			249.00

Tax Deficiency Computation

Change in Tax Shown on Return	\$.00
Plus: Decrease to Refundable Credits		1,200.00 -
Tax Deficiency / Increase in Tax		1,200.00 -

CONSENT TO ASSESSMENT AND COLLECTION

I consent to the immediate assessment and collection of the increase in tax and penalties (tax deficiency) shown above, plus any interest as provided by law. I understand that by signing this waiver, I will not be able to contest the additional tax listed above in the United States Tax Court.

Your signature _____ Date _____

Spouse's signature _____ Date _____
(Required if joint return filed)

DISAGREEMENT WITH DOCUMENTATION

I do not agree with the proposed changes listed above. I have attached documentation to substantiate the original amounts claimed on my tax return. I understand that if the documentation I provide does not substantiate my claim, that the IRS will continue to assess the changes identified above.

Your signature _____ Date _____



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Spouse's signature _____ Date _____
(Required if joint return filed)

PRIVACY ACT NOTICE

The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code Sections 6001, 6011, and 6012 and their regulations,. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. IRC Sections 7601-7613 authorize us to examine books and records and ask questions to obtain information we need. IRC Section 6109 and its regulations say that you must show your Social Security number, employee identification number, or individual taxpayer identification number on what you file. This is so we know who you are and can process your return and other papers. IRC Section 6109 also requires paid return preparers to provide their identifying numbers on the return.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, do not provide required information, or provide false or fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This



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could make your tax higher or delay any refund. Interest may also be charged.


Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please visit our website at www.irs.gov, or call or visit any Internal Revenue Service office.



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XXXX XXXX XXXX XXXX XXXX

FIRST & LAST NAME
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CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

Use for payments

XXXXX-XX

XXXXXXXXXX

Letter Number : LTR3219C
Letter DatDate : 2021-07-19
Tax Period : 202012

INTERNAL REVENUE SERVICE
4800 Buford Hwy AQC Prog. Stop 763
Chamblee GA 30341



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FIRST & LAST NAME
PO BOX 555
ANYWHERE US 00000-0000



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