



Department of the Treasury  
Internal Revenue Service  
1973 N RULON WHITE BLVD  
OGDEN UT 84201-0021

Notice	CP2000
Tax year	2017
Notice date	November 5, 2018
Social Security number	NNN-NN-NNNN
AUR control number	NNNNN-NNNN
To contact us	Phone 1-800-xxx-xxxx Fax 1-877-xxx-xxxx

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JAMES & KAREN Q. HINDS  
22 BOULDER STREET  
HANSON, CT 00000-7253

We are proposing changes to your 2017 Form 1040 tax return. This is not a bill.

## Proposed amount due: \$1,129

We received information from third parties such as

employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
- Provides you with an opportunity to agree or disagree with the proposed changes.

If our information is correct, you will owe \$1,129 (including interest), which you need to pay by December 5, 2018.

### Summary of proposed changes

Tax you owe	\$944
Payments	-\$149
Interest	\$36
<b>Proposed amount due by December 5, 2018</b>	<b>\$1,129</b>

Reminder: This is not a bill. We haven't charged the proposed amount due.

### What you need to do immediately

If you need more time to respond to this notice, contact us at 1-800-xxx-xxxx. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2017 tax return.

#### If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 9 (**we require both spouses' signatures if you filed married filing jointly**), and mail it to us along with your payment of \$1,129 so we receive it by December 5, 2018.
- Do not file an amended return (Form 1040X) if you fully agree with our changes.** We'll make the correction when we receive your signed response.

#### If you don't agree with the proposed changes

- Complete the Response form on Page 9, and send it to us along with a signed statement explaining your disagreement and include any documentation that supports your claim so we receive it by December 5, 2018.
- If you have allowable costs or expenses related to the unreported income that will change our proposal, it may benefit you to include the applicable form or schedule with your response.

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- It is **not** necessary to file an amended return (Form 1040X) for 2017 if you don't agree with our changes. We'll review your response and make any applicable corrections. However, if you choose to file an amended return, write "CP2000" on top of it and attach it **behind** your completed Response form.

If you need assistance contact us at 1-800-xxx-xxxx.

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### If we don't hear from you

If we don't receive your response by December 5, 2018, we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will continue to accrue and penalties may apply.



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## Changes to your 2017 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Taxable dividends	\$0	\$226	\$226
State income tax refund	\$0	\$3,444	\$3,444
Schedule D/capital gain dividends	\$0	\$174	\$174
<b>Income net difference</b>			<b>\$3,844</b>
<b>Change to taxable income</b>			<b>\$3,844</b>

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$142,551	\$146,395	\$3,844
Tax, line 44	\$27,115	\$28,059	\$944
Total tax, line 63	\$27,115	\$28,059	\$944
Estimated tax penalty, line 79, IRC Section 6654(a)(1)	\$26	\$26	\$0
<b>Tax you owe</b>			<b>\$944</b>

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64	\$23,428	\$23,279	-\$149
<b>Total payments*1</b>			<b>-\$149</b>

(\*1) Decreases to payments increase the amount owed.

## Explanation of changes to your 2017 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Taxable Dividends					
Received from	Address	Account Information	Shown on return	Reported by others	Difference
BANK A	20 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form 1099-DIV Qualified Dividends \$91	\$0	\$91	\$91
BANK B	15 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form 1099-DIV Qualified Dividends \$6	\$0	\$13	\$13
BANK C	10 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form 1099-DIV Qualified Dividends \$114	\$0	\$122	\$122
<b>Taxable Dividends Total</b>			<b>\$0</b>	<b>\$226</b>	<b>\$226</b>

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**State Income Tax Refund**

Received from	Address	Account Information	Shown on return	Reported by others	Difference
CONNECTICUT DEPARTMENT OF REVENUE	25 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form 1099-G	\$0	\$3,444	\$3,444

**Schedule D/Capital Gain Dividends**

Received from	Address	Account Information	Shown on return	Reported by others	Difference
BANK A	20 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form 1099-DIV	\$0	\$157	\$157
BANK B	15 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form 1099-DIV	\$0	\$17	\$17

<b>Schedule D/Capital Gain Dividends Total</b>			\$0	\$174	\$174
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**Tax Withheld**

Received from	Address	Account Information	Shown on return	Reported by others	Difference
EMPLOYER A	30 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form W-2	-	\$10,410	-
EMPLOYER B	35 CLINTON ST HANSON CT 99999	SSN NNN-NN-NNNN Form W-2	-	\$12,867	-

<b>Tax Withheld Total</b>			\$23,426	\$23,277	-\$149
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**Overclaimed withholding**

Our records indicate you are entitled to a lesser amount of withholding and/or Additional Medicare Tax withholding than the amount claimed on your tax return. Please send us a copy of Form(s) W-2, Wage and Tax Statement, 1099, and/or other withholding documentation from the payer(s) to verify the additional withholding claimed on your tax return.

**Refigured tax based on Schedule D computation**

We refigured your tax using the Schedule D tax computation.

**Form W-2 or 1099 not received**

The income reported on your return doesn't match the documents received from your employer or payers. The law requires you to accurately report all income you receive. If your employers don't send proper information documents or forms (for example, Form W-2, Wage and Tax Statement, Form 1099), you must estimate your income based on your paycheck stubs, bank statements, or other records and include your estimate on your tax return.



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#### Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and taxpayer identification number of the person who received the income. To prevent future incorrect reporting to the IRS, notify the payer to adjust their records to show the correct name and taxpayer identification number.

#### State and local income tax refund

Because you claimed an itemized deduction for state and local taxes on your prior year federal tax return, you must report any refund or credit of the state or local taxes as income on your federal tax return for the year in which you received the refund or credit.

#### Qualified dividends

You may be eligible for a lower tax rate since the dividends reported to us contain qualified dividends. Let us know if you need to change the eligible qualified dividends you reported.

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### Next steps

If you agree with our proposed changes, send us your signed Response form so we receive it by the due date of this notice. After you receive the billing notice showing we've adjusted your account, you can use the following online payment options:

- Visit [www.irs.gov/payments](http://www.irs.gov/payments) for information about online payment options including:
  - Pre-assessed installments and payment agreements
  - Payroll deductions
  - Credit card payments
  - Direct debit payments
  - Applicable fees
- To apply for an installment agreement plan by mail, send in your signed Response form AND a completed Form 9465, Installment Agreement Request.

If the same error occurred in another tax year, file a Form 1040X for that tax year.

We send information about these changes to state and local tax agencies. If the changes we made to your federal tax return also impact your state or local tax return, file an amended state or local tax return as soon as possible.

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### Penalties

We are required by law to charge any applicable penalties.

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### Failure-to-pay penalty

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time.

We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.

The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

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

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of the tax.

If this penalty applies, we will bill you for this amount at a later date. We apply payments first to the tax due, penalties, and then interest. As a result, the bill may not include the penalty amount but only show the amount owed is unpaid interest. For a detailed computation of the penalty, call the number listed at the top of the notice. (Internal Revenue Code Section 6651)

### Estimated tax penalty

If you don't pay enough tax, either through your withholdings or by making timely estimated tax payments, you have an underpayment of estimated tax. We charge a penalty for not properly estimating and paying your tax. For information about estimated tax requirements, see Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts, or Publication 505, Tax Withholding and Estimated Tax.

We may refigure your estimated tax penalty if we make an adjustment to one or more of the following:

- Withholding
- Excess Social Security/railroad retirement tax
- Additional Medicare tax withholding

If we refigure this penalty, we'll send you a letter.

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## Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Interest is calculated to 30 days from the date of the notice for domestic addresses and 60 days from the date of the notice for foreign and APO/FPO/DPO addresses. Interest will continue to accrue until you pay the amount you owe in full.

Description	Amount
Total Interest	\$36

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full. For a detailed calculation of your interest, call 1-800-xxx-xxxx.

Period	Interest rate
Beginning April 1, 2018	5%

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## Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit [www.irs.gov/cp2000](http://www.irs.gov/cp2000) for more information about this notice, frequently asked questions, and to review the following:
  - Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531, for more information about filing an Appeal.
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- This isn't an audit; your return may be subject to an examination.
- Keep a copy of this notice for your records.

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, visit [www.irs.gov](http://www.irs.gov).







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INTERNAL REVENUE SERVICE  
 1973 N RULON WHITE BLVD  
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## Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by December 5, 2018. If making a payment, use the provided voucher to ensure proper application of your payment. Be sure our address shows through the window.

### Provide your contact information

If your address has changed, please make the changes below.

JAMES & KAREN Q. HINDS  
 22 BOULDER STREET  
 HANSON, CT 00000-7253

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.

### 1. Indicate your agreement or disagreement

I agree with all changes

I consent to the assessment of my 2017 income tax, and understand that:

- I owe \$1,129 in additional tax, payment adjustments, and interest.
- The IRS is required by law to charge interest on taxes that weren't paid in full by April 18, 2018.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can file a claim for a refund at a later date.
- By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 2017.

Please sign and return this form with your payment.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature (required if you filed a joint tax return) \_\_\_\_\_ Date \_\_\_\_\_

Continued on back...

Indicate your agreement or disagreement—Continued

**I don't agree with some or all of the changes**

Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax this Response form, documentation and/or signed statement explaining the items you don't agree with to 1-877-xxx-xxxx

**2. Indicate your payment option**

Check all that apply:

- Payment in the form of a check or money order.
  - Write your Taxpayer Identification number (NNN-NN-NNNN), the tax year (2017), and the notice number (CP2000) on your payment and any correspondence.
  - Make your check or money order payable to the United States Treasury.
- A completed Installment Agreement Request (Form 9465).
- I made an online payment.

**3. Authorization optional**

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

Address

City	State	Country	Zip code
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

I authorize the person listed above to discuss and provide information to the IRS about this notice.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature (required if you filed a joint tax return) \_\_\_\_\_ Date \_\_\_\_\_



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- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (NNN-NN-NNNN), the tax year (2017), and the notice number (CP2000) on your payment and any correspondence.

## Payment

Internal Revenue Service  
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Amount due by  
December 5, 2018

<b>\$1,129</b>
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