



AMERICAN TAX RESCUE

IRS NOTICES

IRS NOTICES

If you receive a letter or notice from the IRS, it will explain the reason for the correspondence and provide instructions. Many of these letters and notices can be dealt with simply, without having to call or visit an IRS office.

The notice you receive covers a very specific issue about your account or tax return. Generally, the IRS will send a notice if it believes you owe additional tax, are due a larger refund, if there is a question about your tax return or a need for additional information.

The following table has a complete list of IRS notice forms and letters you can receive. Please do NOT hesitate to contact us if you would like to know what the letter is about. Remember, it is very important that you respond within the timeframe on the letter

Notice Number	Description	Topic
CPO1H	You received a CP 01H notice because we were unable to process your tax return. The IRS has locked your account because the Social Security Administration informed us that the Social Security number (SSN) of the primary or secondary taxpayer on the return belongs to someone who was deceased prior to the current tax year (before January 1, 2010 for a 2010 tax return).	
CPO2H	You owe a balance due as a result of amending your tax return to show receipt of a grant received as a result of Hurricane Katrina, Rita or Wilma.	Balance Due



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Notice Number	Description	Topic
CP03C	You received a tax credit (called the First-Time Homebuyer Credit) for a house you purchased. You may need to file a form to report a change in ownership to the house you purchased.	
CP04	Our records show that you or your spouse served in a combat zone, a qualified contingency operation, or a hazardous duty station during the tax year specified on your notice. As a result, you may be eligible for tax deferment.	
CP05	We're reviewing your tax return.	
CP05A	We are examining your return and we need documentation.	
CP07	We received your tax return and are holding your refund until we complete a more thorough review of the benefits you claimed under a treaty and/or the deductions claimed on Schedule A.	
CP08	You may qualify for the Additional Child Tax Credit and be entitled to some additional money.	Additional Child Tax Credit
CP09	We've sent you this notice because our records indicate you may be eligible for the Earned	



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Notice Number	Description	Topic
	Income Credit (EIC), but didn't claim it on your tax return.	
CP10	We made a change(s) to your return because we believe there's a miscalculation. This change(s) affected the estimated tax payment you wanted applied to your taxes for next year.	Change To Your Estimated Tax Credit Amount
CP10A	We made a change(s) to your return because we believe there's a miscalculation involving your Earned Income Credit. This change(s) affected the estimated tax payment you wanted applied to your taxes for next year.	Change To Your Estimated Tax Credit Amount
CP11	We made changes to your return because we believe there's a miscalculation. You owe money on your taxes as a result of these changes.	Balance Due
CP11A	We made changes to your return because we believe there's a miscalculation involving your Earned Income Credit. You owe money on your taxes as a result of these changes.	Balance Due
CP11M	We made changes to your return involving the Making Work Pay and Government Retiree Credit. You owe	Balance Due



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Notice Number	Description	Topic
	money on your taxes as a result of these changes.	
CP12	We made changes to correct a miscalculation on your return.	
CP12A	We made changes to correct the Earned Income Credit (EIC) claimed on your tax return.	
CP12E	We made changes to correct a miscalculation on your return.	
CP12M	We made changes to the computation of the Making Work Pay and/or Government Retiree Credits on your return.	
CP12R	We made changes to the computation of the Rebate Recovery Credit on your return.	
CP13	We made changes to your return because we believe there's a miscalculation. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
CP13A	We made changes to your return because we found an error involving your Earned Income Credit. You're not due a refund nor do you owe an additional amount	



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Notice Number	Description	Topic
	because of our changes. Your account balance is zero.	
CP13M	We made changes to your return involving the Making Work Pay credit or the Government Retiree Credit. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
CP13R	We made changes to your return involving the Recovery Rebate Credit. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
CP14	We sent you this notice because you owe money on unpaid taxes.	
CP14I	You owe taxes and penalties because you didn't take out the minimum amount you had to from your traditional individual retirement arrangement (IRA). Or, you put into a tax-sheltered account more than you can legally.	
CP16	We sent you this notice to tell you about changes we made to your return that	



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Notice Number	Description	Topic
	affect your refund. We made these changes because we believe there was a miscalculation. Our records show you owe other tax debts and we applied all or part of your refund to them.	
CP19	We have increased the amount of tax you owe because we believe you incorrectly claimed one or more deductions or credits.	
CP20	We believe you incorrectly claimed one or more deductions or credits. As a result, your refund is less than you expected.	
CP21A	We made the change(s) you requested to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of the change(s).	Balance Due
CP21B	We made the change(s) you requested to your tax return for the tax year specified on the notice. You should receive your refund within 2-3 weeks of your notice.	Refund
CP21C	We made the change(s) you requested to your tax return for the tax year specified on the notice. You're not due a refund	Even Balance



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Notice Number	Description	Topic
	nor do you owe any additional amount. Your account balance for this tax form and tax year is zero.	
CP21E	As a result of your recent audit, we made changes to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of these changes.	Balance Due
CP21I	We made changes to your tax return for the tax year specified on the notice for Individual Retirement Arrangement (IRA) taxes. You owe money on your taxes as a result of these changes.	Balance Due
CP22A	We made the change(s) you requested to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of the change(s).	Balance Due
CP22E	As a result of your recent audit, we made changes to your tax return for the tax year specified on the notice. You owe money on your taxes as a result of these changes.	Balance Due
CP22I	We made changes to your tax return for the tax year specified on the notice for Individual Retirement	Balance Due





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Notice Number	Description	Topic
	Arrangement (IRA) taxes. You owe money on your taxes as a result of these changes.	
CP23	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a balance due because of these changes.	
CP24	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a potential overpayment credit because of these changes.	
CP24E	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we posted to your account. You have a potential overpayment credit because of these changes.	
CP25	We made changes to your return because we found a difference between the amount of estimated tax payments on your tax return and the amount we	



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Notice Number	Description	Topic
	posted to your account. You're not due a refund nor do you owe an additional amount because of our changes. Your account balance is zero.	
CP27	We've sent you this notice because our records indicate you may be eligible for the Earned Income Credit (EIC), but didn't claim it on your tax return.	
CP30	We charged you a penalty for not pre-paying enough of your tax either by having taxes withheld from your income, or by making timely estimated tax payments.	
CP30A	We reduced or removed the penalty for underpayment of estimated tax reported on your tax return.	
CP31	Your refund check was returned to us, so you need to update your address.	Refund
CP32	We sent you a replacement refund check.	
CP32A	Call us to request your refund check.	
CP39	We used a refund from your spouse or former spouse to pay your past	



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Notice Number	Description	Topic
	due tax debt. You may still owe money.	
CP42	The amount of your refund has changed because we used it to pay your spouse's past due tax debt.	
CP45	We were unable to apply your overpayment to your estimated tax as you requested.	Overpayment
CP49	We sent you this notice to tell you we used all or part of your refund to pay a tax debt.	Overpayment
CP51A	We computed the tax on your Form 1040, 1040A or 1040EZ. You owe taxes.	
CP51B	We computed the tax on your Form 1040, 1040A or 1040EZ. You owe taxes.	
CP51C	We computed the tax on your Form 1040, 1040A or 1040EZ. You owe taxes.	
CP53	We can't provide your refund through direct deposit, so we're sending you a refund check by mail.	Direct Deposits
CP53A	We tried to direct deposit your refund, but the financial institution couldn't process it. We are researching your account, but it will take 8 to 10 weeks to reissue your refund.	



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Notice Number	Description	Topic
CP59	We sent you this notice because we have no record that you filed your prior personal tax return or returns.	
CP60	We removed a payment erroneously applied to your account.	
CP62	We applied a payment to your account.	
CP63	We are holding your refund because you have not filed one or more tax returns and we believe you will owe tax.	
CP71	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP71A	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP71C	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP71D	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP75	We're auditing your tax return and we need documentation to verify the Earned Income Credit (EIC) that you claimed. The Earned Income Credit	



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	and/or the Additional Child Tax Credit (ACTC) portion(s) of your refund is being held pending the results of the audit.	
CP75A	We're auditing your tax return and need documentation to verify the Earned Income Credit (EIC), dependent exemption(s) and filing status you claimed.	
CP75C	You were banned from claiming the Earned Income Credit (EIC) in a prior tax year due to your intentional disregard of the rules or a fraudulent claim. Since your ban is still in effect, we disallowed the EIC for your current tax year.	
CP75D	We're auditing your tax return and we need documentation to verify the income and withholding you reported on your tax return. This may affect your eligibility for the Earned Income Credit (EIC), dependent exemption(s) and other refundable credits that you claimed. We are holding your refund pending the results of the audit.	
CP80	We credited payments and/or other credits to your tax account for the tax	



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	period shown on your notice. However, we haven't received your tax return.	
CP080	We credited payments and/or other credits to your tax account for the form and tax period shown on your notice. However, we haven't received your tax return.	
CP81	We haven't received your tax return for a specific tax year. The statute of limitations to claim a refund of your credit or payment for that tax year is about to expire.	
CP081	We haven't received your tax return for a specific tax year. The statute of limitations to claim a refund of your credit or payment for that tax year is about to expire.	
CP88	We are holding your refund because you have not filed one or more tax returns and we believe you will owe tax.	
CP90C	We levied you for unpaid taxes. You have the right to a Collection Due Process hearing.	
CP102	We made changes to your return because we believe there's a miscalculation.	
	You owe money on your	





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Notice Number	Description	Topic
	taxes as a result of these changes.	
CP112	We made changes to your return because we believe there's a miscalculation. As a result, you are due a refund.	
CP120	You need to send us documentation of your tax-exempt status.	Tax Exemptions
CP120A	Your organization's tax-exempt status has been revoked for failure to file a Form 990 series return for three consecutive years. In addition, you are no longer eligible to sponsor a tax-sheltered annuity plan (Internal Revenue Code section 403(b) retirement plan).	
CP130	Your tax return filing requirements may have changed: You may no longer need to pay the Alternative Minimum Tax.	Filing Requirements
CP142	We sent you this notice because you filed your information returns late.	
CP143	We accepted your explanation for filing your information return late. We will continue processing your returns.	
CP152	We have received your return.	Confirmation of Return Receipt



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Notice Number	Description	Topic
CP153	We can't provide you with your refund through a direct deposit, so we're sending you a refund check/credit payment by mail.	Refund
CP160	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP161	You received this notice because of the money you owe from your tax return.	
CP163	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP166	We were unable to process your monthly payment because there were insufficient funds in your bank account.	Payment Process
CP171	You received this notice to remind you of the amount you owe in tax, penalty and interest.	
CP178	Your tax return filing requirements may have changed: You may no longer owe excise tax.	Filing Requirements
CP180/CP181	We sent you this notice because your tax return is missing a schedule or form.	
CP187	You received this notice to remind you of the amount	



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Notice Number	Description	Topic
	you owe in tax, penalty and interest.	
CP188	We are holding your refund until we determine you owe no other taxes.	
CP231	Your refund or credit payment was returned to us and we need you to update your current address.	Address Update Needed
CP237	We sent you a replacement refund check.	
CP237A	Call us to request your refund check.	
CP254	Your organization submitted a paper return for the tax period in question. Because our records show that you must file electronically, the paper return doesn't satisfy your filing obligation.	
CP255	We need information to complete the termination of your private foundation status.	
CP259	We've sent you this notice because our records indicate you didn't file the required business tax return identified in the notice.	
CP259A	We sent you this notice because our records indicate you did not file a required Form 990/990-	



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Notice Number	Description	Topic
	EZ, Return of Organization Exempt From Income Tax.	
CP259B	We sent you this notice because our records indicate you didn't file a required Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation.	
CP259C	We sent you this notice because our records indicate you are presumed to be a private foundation and you didn't file a required Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation.	
CP259D	We sent you this notice because our records indicate you did not file a required Form 990-T, Exempt Organization Business Income Tax Return.	
CP259E	We sent you this notice because our records indicate you did not file a required Form 990-N, e-Postcard.	
CP259F	We're sending you this notice because our records indicate you did not file a required Form 5227, Split-	



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Notice Number	Description	Topic
	Interest Trust information Return.	
CP259G	We sent you this notice because our records indicate you did not file a required Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations.	
CP259H	We sent you this notice because our records indicate you are a tax-exempt political organization and you did not file a required Form 990/990-EZ, Return of Organization Exempt From Income Tax.	
CP261	CP261 is the approval notice for Form 2553, Election by a Small Business Corporation.	
CP267A	You received a CP267A Notice because you've overpaid the Branded Prescription Drug Fee.	
CP268	We made changes to your return because we believe there is a miscalculation on your return. You have a potential overpayment credit because of this miscalculation.	
CP276A	We didn't receive a correctly completed tax liability schedule. We normally charge a Federal Tax Deposit (FTD) penalty	FTD Penalty



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Notice Number	Description	Topic
	when this happens. We decided not to do so this time.	
CP276B	We didn't receive the correct amount of tax deposits. We normally charge a Federal Tax Deposit penalty when this happens. We decided not to do so this time.	FTD Penalty
CP282	You received this notice because you indicated on your Form 1065, U.S. Return of Partnership Income, or Form 1065-B, U.S. Return of Income for Electing Large Partnerships, that you have foreign partners.	
CP283C	We charged you a penalty for filing a late or incomplete Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.	
CP284	We approved your Form 1128, Application to Adopt, Change, or Retain a Tax Year.	
CP286	We send this notice when we approve Form 8716, Election To Have a Tax Year Other Than a Required Tax Year.	





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Notice Number	Description	Topic
CP288	We accepted your election to be treated as a Qualified Subchapter S Trust (QSST).	
CP290	We're approving your Electing Small Business Trust (ESBT) election.	
CP291	We're revoking your Electing Small Business Trust (ESBT) election.	
CP292	We're revoking your Qualified Subchapter S Trust (QSST) election.	
CP295	We charged you a penalty on your Form 5500.	
CP295A	We charged you a penalty on your Form 5500.	
CP299	Your organization may be required to file an annual electronic notice (e-Postcard), Form 990-N.	
CP297C	We levied you for unpaid taxes. You have the right to a Collection Due Process hearing.	
CP501	You have a balance due (money you owe the IRS) on one of your tax accounts.	
CP503	We have not heard from you and you still have an unpaid balance on one of your tax accounts.	
CP504	You have an unpaid amount due on your account. If you do not pay the amount due	



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Notice Number	Description	Topic
	immediately, the IRS will seize (levy) your state income tax refund and apply it to pay the amount you owe.	
CP504B	You have an unpaid amount due on your account. If you do not pay the amount due immediately, the IRS will seize (levy) certain property or rights to property and apply it to pay the amount you owe.	
CP515I	This is a reminder notice that we still have no record that you filed your prior tax return or returns.	
CP515B	You received this reminder notice because our records indicate you didn't file a business tax return.	
CP516	This is a reminder notice that we still have no record that you filed your prior tax return or returns.	
CP518I	This is a final reminder notice that we still have no record that you filed your prior tax return(s).	
CP518B	This is a final reminder notice that our records still indicate you haven't filed a business tax return.	
CP521	This notice is to remind you that you have an installment agreement	



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Notice Number	Description	Topic
	payment due. Please send your payment immediately.	
CP523	This notice informs you of our intent to terminate your installment agreement and seize (levy) your assets. You have defaulted on your agreement.	
CP565	We gave you an Individual Taxpayer Identification Number (ITIN).	
CP565 (SP)	Nosotros le asignamos un Número de Identificación Personal del Contribuyente (ITIN, por sus siglas en inglés).	
CP566	We need more information to process your application for an Individual Taxpayer Identification Number (ITIN). You may have sent us an incomplete form. You may have sent us the wrong documents.	
CP566 (SP)	Necesitamos más información para poder tramitar su solicitud para un Número de Identificación Personal del Contribuyente (ITIN, por sus siglas en inglés). Usted quizá nos envió un formulario incompleto. O, quizá nos envió los documentos incorrectos.	
CP567	We rejected your application for an	



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Notice Number	Description	Topic
	<p>Individual Taxpayer Identification Number (ITIN). You may not be eligible for an ITIN. Your documents may be invalid. We may not have received a reply when we asked for more information.</p>	
CP567 (SP)	<p>Hemos rechazado su solicitud para un Número de Identificación Personal de Contribuyente (ITIN, por sus siglas en inglés). Es posible que no reúna los requisitos para un ITIN o que sus documentos no sean válidos. O es posible que no hayamos recibido una contestación de su parte cuando solicitamos más información.</p>	
CP601	<p>Usted tiene un saldo pendiente de pago (dinero que le debe al IRS) en una de sus cuentas contributivas.</p>	
CP603	<p>No hemos recibido respuesta de parte de usted y todavía tiene un saldo sin pagar en una de sus cuentas contributivas.</p>	
CP604	<p>Usted tiene un saldo sin pagar en su cuenta. De no pagar esta cantidad inmediatamente, el IRS embargará cualquier reembolso de impuestos estatales al que tenga</p>	



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Notice Number	Description	Topic
	derecho y aplicarlo al pago de su deuda.	
CP604B	Usted tiene un saldo sin pagar en su cuenta. De no pagar esta cantidad inmediatamente, el IRS embargará ciertas propiedades o derechos de propiedad y lo aplicará al pago de su deuda.	
CP621	Este aviso es para notificarle que usted tiene un plan de pagos a plazos vencido. Por favor, envíe el pago inmediatamente.	
CP623	Este aviso es para informarle nuestra intención de cancelar su plan de pagos a plazos y confiscar (embargar) sus bienes. Usted incumplió en su acuerdo.	
CP711	Nosotros realizamos cambios a su planilla debido a que entendemos que hubo un cálculo erróneo. Como resultado de estos cambios, usted adeuda dinero por sus contribuciones.	
CP712	Hemos realizado cambios para corregir un error de cálculo en su planilla.	
CP713	Hemos realizado cambios para corregir un error de cálculo en su planilla. No se le debe un reembolso y no adeuda una cantidad	





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Notice Number	Description	Topic
	de dinero adicional a causa de estos cambios. El saldo de su cuenta es cero.	
CP714	Le enviamos este aviso porque usted adeuda contribuciones pendientes de pago.	
CP721	Hicimos el(los) cambio(s) que usted solicitó a su declaración de impuestos para el año tributario que aparece en su aviso. Como resultado de éste(estos) cambio(s) usted debe dinero en sus impuestos.	
CP722	Hicimos el(los) cambio(s) que usted solicitó a su declaración de impuestos para el año tributario que aparece en su aviso. Como resultado de éste(estos) cambio(s) usted debe dinero en sus impuestos.	
CP749	Le enviamos este aviso para informarle que hemos utilizado todo o parte de su reintegro para pagar una deuda contributiva.	
CP759	Le enviamos este aviso porque no tenemos registro que indique que usted radicó su planilla o planillas de contribuciones personales para uno o varios años anteriores.	
CP771	Usted recibió este aviso para recordarle sobre la	





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Notice Number	Description	Topic
	cantidad que adeuda en contribuciones, multas e intereses.	
CP772	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	
CP773	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	
CP774	Usted recibió este aviso para recordarle sobre la cantidad que adeuda en contribuciones, multas e intereses.	
CP959	Usted no radicó su planilla de contribución de negocios identificada en este aviso.	
CP2000	The income and/or payment information we have on file doesn't match the information you reported on your tax return. This could affect your tax return; it may cause an increase or decrease in your tax, or may not change it at all.	
CP2005	We accepted the information you sent us. We're not going to change your tax return. We've closed our review of it.	



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Notice Number	Description	Topic
CP2006	We received your information. We'll look at it and let you know what we're going to do.	
CP2030	We are proposing changes in income, credits, and deductions reported on your U.S. Corporation Income Tax Return. We compared your information with items reported to us by banks, businesses and other payers.	
CP2057	You need to file an amended return. We've received information not reported on your tax return.	
CP2501	You need to contact us. We've received information not reported on your tax return.	
CP2531	Your Tax Return does not match the information we have on file.	
CP2566	We didn't receive your tax return. We have calculated your tax, penalty and interest based on wages and other income reported to us by employers, financial institutions and others.	
CP2566R	We previously sent you a CP63 notice informing you we are holding your refund until we receive one or more unfiled tax returns.	



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Notice Number	Description	Topic
	<p>Because we received no reply to our previous notice, we have calculated your tax, penalty and interest based on wages and other income reported to us by employers, financial institutions and others.</p>	
CP3219A	<p>We've received information that is different from what you reported on your tax return. This may result in an increase or decrease in your tax. The notice explains how the amount was calculated and how you can challenge it in U.S. Tax Court.</p>	
CP3219B	<p>This Statutory Notice of Deficiency notifies you of the IRS's intent to assess a tax deficiency and informs you of your right to petition the United States Tax Court to dispute the proposed adjustments. .</p>	
CP3219N	<p>We didn't receive your tax return. We have calculated your tax, penalty and interest based on wages and other income reported to us by employers, financial institutions and others.</p>	

