



Department of Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

Notice	CP2501
Tax Year	2008
Notice date	November 14, 2011
Social Security number	[REDACTED]
AUR control number	[REDACTED]
To contact us	Phone [REDACTED] Fax [REDACTED]

Page 1 of 6

[REDACTED]

Important message about your 2008 Form 1040

Your tax return doesn't match the information we have on file

We have received additional information from other sources (such as employers, financial institutions, etc.) that differs from the information you listed on your 2008 Form 1040.

What you need to do immediately

Review this notice and compare what you listed on your 2008 tax return to the amounts reported to the IRS by others.

If you agree with the information reported by other sources

- Complete, sign and date the Response form on Page 5, and mail it to us so we receive it by December 14, 2011.

If you don't agree with the information reported by other sources

- Complete the Response form on Page 5, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by December 14, 2011.

If we don't hear from you

If we don't receive a response from you by December 14, 2011, we will send you a notice stating the proposed changes to your tax return and the amount of additional tax you owe plus any penalties and interest that apply.

Continued on back...

Differences between your 2008 Form 1040 and information from other sources

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.

REAL ESTATE SALES

Received from	Address	Account Information	Shown on return	Reported to IRS by others	D fference
[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

MISIDENTIFIED INCOME

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

FORM W-2 OR 1099 NOT RECEIVED

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

REAL ESTATE TRANSACTION

Our records show that you sold or transferred real estate during 2008. However, your tax return does not show this transaction. The gain from real estate transactions in excess of any applicable exclusion amount must be reported on your tax return for the year the transaction(s) occur. Refer to Publication 523, Selling Your Home, for information regarding applicable exclusions and the correct forms or schedules needed to report the sale. Refer to Publication 544, Sales and Other Dispositions of Assets, for information regarding the correct forms or schedules needed to report the disposition of other types of assets. Please complete the appropriate form(s) or schedule(s) and provide them to us along with:

- Verification of your cost or adjusted basis in the property,
- The date the asset was acquired for each Form 1099-S transaction shown on this notice.
- A statement as to how you used each property, e.g. personal residence, second home, rental, investment or business use.



Notice	CP2501
Tax Year	2008
Notice date	November 14, 2011
Social Security number	[REDACTED]

Page 3 of 6

POTENTIAL ADJUSTMENT OF NONREFUNDABLE CREDITS

You included unused nonrefundable credits on your tax return. Please review your tax return to determine if, based on our proposal, the IRS needs to adjust any of these credits. In order to claim additional unused nonrefundable credits, send us a signed statement showing the additional unused credits you want to use. If you have already applied the unused credits to another tax year, you need to file a Form 1040X, Amended U.S. Individual Tax Return for the other year with the appropriate Internal Revenue Service Center. If the tax return for the affected period has not yet been filed, confirm with a signed statement that your records have been corrected.

ACCURACY PENALTY FOR SUBSTANTIAL TAX UNDERSTATEMENT - IRC SECTION 6662(d)

If we increase your tax, and the increase exceeds 10% of the corrected tax and is also equal to or greater than \$5,000, the law requires an accuracy-related penalty due to substantial understatement of tax. The penalty is 20% of your tax increase. The penalty may be reduced or not charged if you:

- Provide the substantial authority (such as, Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or
- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement that clearly outlines the facts supporting your treatment of the understated income.

Notice	CP2501
Tax Year	2008
Notice date	November 14, 2011
Social Security number	[REDACTED]
Page 4 of 6	

FORMS, SCHEDULES, OR ASSISTANCE AVAILABILITY

If you need forms or schedules to respond to this notice, you may get them by:

- Visiting local offices and some public libraries,
- Calling 1-800-TAX-FORM (1-800-829-3676), or
- Visiting the IRS Web site at www.irs.gov

If you have questions about this notice you may:

- Call the telephone number provided on the notice,
- Visit your local Taxpayer Assistance Center or Low Income Clinic (refer to www.irs.gov for locations), or
- Obtain professional assistance (Attorney, Certified Public Accountant, Enrolled Agent, Tax Preparer/Practitioner, etc).

Next steps

- You don't need to file an amended tax return for [REDACTED]. We will make the correction when we receive your response. However, if you choose to file an amended tax return (Form 1040X), write "CP2501" on the top of your amended federal tax return (Form 1040X) and attach it behind your completed Response form. Go to www.irs.gov to download Form 1040X or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return (Form 1040X) for any other tax years in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

Additional information

- Visit www.irs.gov/cp2501. You can also find the following online: Amended U.S. Individual Tax Return (Form 1040X).
- 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.



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Page 5 of 6

INTERNAL REVENUE SERVICE

Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by December 14, 2011. Be sure our address shows through the window.

To request more time to respond, call us at [REDACTED]. Remember: Additional interest will be charged during this period if the information in this notice is correct.

Provide your contact information

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

[REDACTED]			
[REDACTED]			
	<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

1. Indicate your agreement or disagreement

☐ I agree with all changes

I understand the IRS will send me a notice stating the proposed changes to my tax return and the amount of additional tax I owe.

Please sign and return this form.

Signature _____ Date _____

Spouse's Signature _____ Date _____

☐ 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 documentation to [REDACTED]

Signature _____ Date _____

Spouse's Signature _____ Date _____

Continued on back...

Notice	CP2501
Tax Year	2008
Notice date	November 14, 2011
Social Security number	
Page 6 of 6	

2. 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

☐ a.m.
☐ p.m.

☐ a.m.
☐ 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

Date