



Department of the Treasury
Internal Revenue Service

Notice	CP2501
Tax year	
Notice date	
Social security number	XXX-XX-XXXX
AUR control number	XXXXXX-XXXX
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9640

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Important message about your Form 1040

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

The income and payment information we have on file from sources such as employers or financial institutions does not match the information you reported on your tax return.

What you need to do immediately

Review this notice and compare what you listed on your 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 .

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 .

If we don't hear from you

If we don't receive a response from you by , 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.

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Differences between your 2015 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.

Nonemployee Compensation		Account Information	Shown on return	Reported to IRS by others	Difference
Received from	Address				
Third party name		xxxxxxx Form	-	\$\$\$	-
Third party name		xxxxxxx Form	-	\$\$\$\$\$	-
Nonemployee Compensation Total			\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$

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, Wage and Tax Statement, 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.

Self-Employment Tax on Self-Employment (SE) income

Self-Employment (SE) income generally includes nonemployee compensation, merchant card, third party network payments, and other income from part-time or full-time work and is subject to Self-Employment Tax. We figured the Self-Employment Tax on the net SE income reported on your return and/or on the underreported SE income.

Self-Employment Tax consists of Social Security Tax of 12.4% and Medicare Tax of 2.9%, and for SE income in excess of certain thresholds based on your filing status, an Additional Medicare Tax of 0.9%. (Even if you have paid the maximum amount of Social Security Tax, you are still liable for Medicare Tax, and Additional Medicare Tax, if over the applicable threshold.) The deductible part of the Self-Employment Tax is based on the change we made to your Self-Employment Tax. If you were an employee, you will be liable for income tax and the employee's share of Social Security (6.2%) and Medicare taxes (1.45%), and Additional Medicare Tax, if applicable. Your social security account will be credited with the amount of Self-Employment income shown on this notice.



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Accuracy-related penalty for substantial understatement of tax

If we increase your tax, and the increase is more than the greater of 10% of your correct tax liability or \$5,000, we're required to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of the portion of the underpayment of tax attributable to a substantial understatement of income tax. (Internal Revenue Code Section 6662(d))

We may reduce the penalty or not apply 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 clearly outlining the facts supporting your treatment of the understated income.

Next steps

- You don't need to file an amended tax return for 2015. 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.
- Review the enclosed publication for additional information.

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



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Internal Revenue Service
1973 N RULON WHITE BLVD
OGDEN UT 84201-0021

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INTERNAL REVENUE SERVICE
1973 N RULON WHITE BLVD
OGDEN UT 84201-0021

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Response form

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

To request more time to respond, call us at 1-800-829-8310. 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.

Taxpayer name
Taxpayer address
Taxpayer city, state, zip

Primary phone	Best time to call	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Secondary phone	Best time to call	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.
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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 1-877-477-9640

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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

☐ a.m.

☐ p.m.

State

Country

Zip code

☐ 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