



Department of the Treasury
Internal Revenue Service

IRS PO Box 9013
Holtsville NY 11742-9013

In reply refer to: 0195305604
Feb. 07, 2019 LTR 105C 0

BODC: WI

MATTHEW J BOSSARD

00455

CERTIFIED MAIL

Taxpayer identification number: [REDACTED]
Kind of tax: Individual Income Tax
Amount of claim: \$2,945.00

Date of claims received: Nov. 19, 2018
Tax period: Dec. 31, 2004

Dear Taxpayer:

WE CAN'T ALLOW YOUR CLAIM

We disallowed your claim for credit for the tax period listed at the top of this letter.

WHY WE CAN'T ALLOW YOUR CLAIM

You filed your original tax return more than 3 years after the due date. Your tax return showed an overpayment; however, we can't allow your claim for credit or refund of this overpayment because you filed your return late.

We can only credit or refund an overpayment on a return you file within 3 years from its due date. We consider tax you withheld and estimated tax as paid on the due date (i.e., April 15) for filing your tax return. We treat the amount of the allowable earned income credit that exceeds the actual income tax you owe in a similar manner as these prepaid credits.

WHAT TO DO IF YOU DISAGREE

If you don't agree with our decision, you can file suit to recover tax, penalties, or other amounts, with the United States District Court that has jurisdiction or with the United States Court of Federal Claims. These courts are part of the judicial branch of the federal government and have no connection with the IRS.

The law gives you 2 years from the date of this letter to file suit.

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If you decide to appeal our decision first, the 2-year period still begins from the date of this letter. However, if you signed an agreement that waived your right to the notice of disallowance (such as Form 2297), the period for filing suit begins on the date you filed the waiver. The 2-year-period can be extended if you and the IRS sign a Form 907.

You can appeal our decision with the Office of Appeals (which is an independent organization within the IRS) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it after the later of:

- 3 years from the due date of a timely-filed return without an extension
- 3 years from the date we received a late return or a timely filed return with an approved extension
- 2 years after you paid the tax

In addition, for a claim filed within three years of the date you filed your tax return, we can only refund or credit the amount you paid during the three-year period before the date you file the claim (plus any approved extension of time to file). If you file your claim more than three years after the date you filed your return, we can only credit or refund the amount you paid during the two-year period before the date you file the claim. The Appeals Office can't change the amount of time the law allows you to file a claim for refund or credit.

If you decide to appeal our decision, send us an explanation of why you believe you filed your claim on time; for example, you had an extension of time to file your original tax return. We will consider your explanation before forwarding your request to the Office of Appeals.

Please note, reasonable cause or similar explanations that may provide relief from a penalty for filing a tax return late don't apply to the time limitations for filing a claim set by law. Exceptions that can extend the time to file a claim for refund include:

- * - Service in a combat zone
- A claim involving an item with a filing period longer than the general three-year period (for example, bad debts and worthless securities)
- Financial disability

Financial disability is the inability to manage financial affairs due

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to a medically-determined physical or mental impairment that could result in death or that lasts (or can be expected to last) continuously for at least twelve months. A physician's written statement is required as proof of financial disability. Please review Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information about these exceptions.

You have the right to appeal our decision to disallow your claim. You can represent yourself before Appeals or you can have an attorney, certified public accountant, enrolled agent, or any other person authorized to practice before the IRS represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written power of attorney) to your written statement. If we don't hear from you within 30 days from the date of this letter, we will process your case with the information we have now.

For claims \$25,000 or less, you can request a small dollar case appeal. You must prepare a formal protest for a disallowed claim over \$25,000.

To request a small dollar case appeal:

1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your appeal request to the address at the top of the first page of this letter.

To prepare a formal protest:

1. Prepare a written statement that you want to appeal to the Office of Appeals.
2. List the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Include a detailed statement of facts with names, amounts, locations, etc., to support your reasons for disputing the disallowance.
5. If you know the particular law or authority that supports your position, identify that law or authority by providing a legal citation.
6. Sign the perjury statement below and include it with your written appeal. If your authorized representative prepares the

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- request for an appeal, he or she must sign the statement.
- 7. Mail your written formal protest to the address at the top of the first page of this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

Signature Date

Spouse's Signature, if a Joint Return Date

STATEMENT BY INDIVIDUAL AUTHORIZED TO PRACTICE BEFORE THE IRS

"Under penalties of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge the protest and accompanying documents are true and correct."

Signature of Representative Enrollment Number Date

You can get IRS forms or publications from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

HOW TO CONTACT US

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

You can get the forms or publications mentioned in this letter by

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visiting our website at www.irs.gov/forms-pubs or by calling
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Sincerely yours,



Shahid Babar, Director
Campus Collection, Andover

Enclosures:
Copy of this letter
Publication 1
Envelope