

Form 14431 (February 2013)	Department of the Treasury - Internal Revenue Service Response to Proposed Adjustment(s)	Tax year ending (mm/dd/yyyy)
Taxpayer name		Taxpayer ID
Contact person		Telephone number
Mailing address		
City		State ZIP code

Step A – Review the proposed adjustments to your taxes below. Then, go to Step B

Tax Year Ended	Tax	Penalties			
		[]	[]	[]	[]
[]	\$ []	\$ []	\$ []	\$ []	\$ []

Step B - Check only one of the two options. Then, go to Step C

If you agree with the changes IRS is proposing, return this form with the FULL or PARTIAL payment (if applicable).

A. ☐ Full Agreement to Proposed Changes

- I/We agree with the changes as shown above.
- I/We understand that I/we owe \$_____ in additional tax, penalties, and interest.
- I/We understand that the law requires IRS to charge interest on taxes that aren't paid in full.
- I/We understand that certain penalties may also apply.
- I/We understand that I/we can file for a refund at a later date.
- **If a joint return was filed, BOTH taxpayers must sign.**

I/We consent to the immediate assessment and collection of any deficiencies (*increase in tax and penalties*) and accept any overassessment (*decrease in tax and penalties*) shown above, plus any interest provided by law. I/We understand that by signing this waiver, I/we will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for these years.

Primary Taxpayer signature	Date	Title (<i>Taxpayer, Owner, Partner, Officer, etc.</i>)	Preferred telephone number (if different from above)
Secondary Taxpayer signature	Date	Title (<i>Taxpayer, Owner, Partner, Officer, etc.</i>)	Preferred telephone number (if different from above)

If you do not agree with the changes IRS is proposing, return this form with a signed statement explaining your disagreement. Also include copies of any documents, corrected Form(s) 1099-K or missing forms, that support your statement.

B. ☐ Do Not Agree with Some of the Changes or All of the Changes

- I/We enclosed documentation to support the entries on our original or amended tax return.
- **If a joint return was filed, BOTH taxpayers must sign.**

Primary Taxpayer signature	Date	Title (<i>Taxpayer, Owner, Partner, Officer, etc.</i>)	Preferred telephone number (if different from above)
Secondary Taxpayer signature	Date	Title (<i>Taxpayer, Owner, Partner, Officer, etc.</i>)	Preferred telephone number (if different from above)

Step C - Check the applicable payment option

Tip! Pay as much as you can now, as penalties and interest will continue to accrue on the unpaid balance. Make your check or money order payable to "United States Treasury". Write the tax year, the tax return form number, your Taxpayer Identification Number (SSN/EIN) and your phone number on your check or money order.

☐ Option 1

- I/We are paying the proposed balance due of \$ _____.
- Balance may not include all applicable penalties - refer to the Penalties Section on the attached letter.

☐ Option 2

- I/We are making a partial payment of \$ _____ at this time.

☐ Option 3

- I/We would like to request a payment plan to pay the tax owed.
- For additional information, please refer to the enclosed Publication 3498-A "Payment Options" section or at www.irs.gov by searching the key words, "Payment Options".