



Department of the Treasury
Internal Revenue Service

PO BOX 255
MEMPHIS TN 38101-0255

In reply refer to:

LTR 105C E0
30 000 1
00280
BODC: SB

% PATRICK T SHEEHAN
314 N YORK RD
ELMHURST IL 60126-23188

CERTIFIED MAIL

Taxpayer Identification Number:
Kind of Tax: **Income**
Amount of Claim

Date of Claim(s) Received:
Tax Period :

WE COULDN'T ALLOW YOUR CLAIM

Dear Taxpayer:

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

You filed your original tax return more than 3 years after the due date. Your tax return showed an overpayment. To claim that overpayment as a credit or to obtain a refund, you have to file your tax return within 3 years from its due date. Withheld tax and estimated tax are deemed to be paid on the last day prescribed (i.e., April 15) for filing your tax return. The excess of any amount allowable for the earned income credit over the actual income tax is treated in a similar manner to these prepaid credits.

IF YOU DISAGREE

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

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely filed, extended return
- 2 years after you paid the tax