TaxRZR · E-5. Request for audit reconsideration of a CP2000 or examination assessment

I am requesting audit reconsideration of the assessment of additional tax of $[amount] and penalty of $[amount] for tax year [year], made on [date] after [completion of the CP2000 proposal and deficiency process / examination], not merely upon receipt of a CP2000 proposal.

The assessment is based on [describe: the full proceeds of a stock sale reported on Form 1099-B being treated as gain / a Form 1099-R distribution that was a rollover / income reported on a Form 1099 that was already included on Schedule C line 1 / other]. The IRS did not have the following information when the assessment was made: [describe the documents].

With this information, the correct additional tax for [year] is $[amount, or zero], computed as follows: [one or two sentences].

I also request abatement of the accuracy-related penalty, because [the position was correct / I acted in good faith in reliance on the enclosed documents].

Enclosed: [brokerage statement showing cost basis; Form 5498 or rollover confirmation; corrected Form 1099; copy of the original return with the income highlighted; Form 12661].

[Signature]

Model letter only. Replace [bracketed fields] and verify facts and instructions before use. Not an official IRS form.
Guidance: https://taxrzr.com/guides/e-5-request-for-audit-reconsideration-of-a-cp2000-or-examination-assessment