

Date

Internal Revenue Service

Re: Response to CP2000 Notice

Tax Year: [Tax Year]

Taxpayer: [Your Name]

SSN (last four digits): XXXX

Dear Sir or Madam,

I am responding to the CP2000 notice regarding my tax return for the above tax year.

The proposed adjustment appears to result from a Qualified Charitable Distribution (QCD) made directly from my Individual Retirement Account (IRA) to a qualified charitable organization. While the full IRA distribution was reported on Form 1099-R, the QCD portion is not taxable under Internal Revenue Code Section 408(d)(8), provided the applicable requirements are met.

On my tax return, the gross IRA distribution was reported, and the taxable amount was reduced by the amount of the Qualified Charitable Distribution. The discrepancy appears to be due to Form 1099-R not separately identifying the distribution as a QCD.

Enclosed are copies of the following documentation supporting my position:

- The CP2000 notice.
- Form 1099-R for the IRA distribution.
- A statement from the IRA custodian showing the Qualified Charitable Distribution, if available.
- Written acknowledgment(s) from the qualified charitable organization(s) confirming receipt of the donation and stating that no goods or services were received in exchange for the contribution.
- Any additional documentation supporting the QCD.

Based on this information, I respectfully request that the proposed adjustment be withdrawn and my original tax return be accepted as filed.

Thank you for your consideration. If you need any additional information, please let me know.

Sincerely,

[Your Name]

[Address]

[Phone Number]