

# STATE OF COLORADO

Colorado Department of Revenue  
1375 Sherman St  
Denver, CO 80261-0004

Oct30,2015  
Tax: Indiv Income  
Account:  
Letter: L0166139840  
Source: DIS-IU  
Period: Dec31, 2011

## Notice of Deficiency or Rejection of Refund Claim

Your account with the Department of Revenue requires your attention for the following reason:

- An adjustment was made to your return. This may be a result of an amended return that you filed or because the Department made an adjustment. Please be sure to read the letter sent by the Department that further explains any adjustment **WE** might have made.

A Statement of Account is enclosed. Penalty and interest have been charged in accordance with Colorado tax law. The Statement of Account reflects a 3% interest discount if paid within 30 days. If the balance due on this notice is in an active payment plan or bankruptcy, no response is required at this time. For more information regarding penalties and interest, please see FYI General 11 at [www.TaxColorado.com](http://www.TaxColorado.com).

### To Make a Payment on Your Account

- Electronically - Visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline), select *Make an Electronic Payment*.
- By mail - Please see instructions on the attached payment coupon.
- To request a payment plan - Visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). You will need to establish a Revenue Online account if you have not done so previously. You may also call 303-238-7378 to request a payment plan.

### To Protest This Notice of Deficiency or Rejection of Refund Claim

If you disagree with this Notice of Deficiency or Rejection of Refund Claim, please refer to the instructions below. In order to protest this Notice of Deficiency or Rejection of Refund Claim and retain your statutory right to request a hearing, you must submit the required documentation in writing within **30 days** of the date of this notice. Failure to do so will result in the issuance of a Notice of Final Determination. Penalty and/or interest will continue to accrue on any unpaid balance.

Provide the required documentation (see list below) in any one of the following three ways:

1. Electronically - Visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline), select *File a Protest*.

Supporting documentation attachments must be in the following formats: jpg, pdf, xls, or tif. (Multiple submissions will be required for attachments larger than 5MB)

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1375 Sherman St  
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Tax: Individual Income  
Account:  
Letter: L0166139840  
Source: DIS - IU  
Period: Dec 31, 2011

2. By Fax - Fax a copy of the front of this Notice of Deficiency or Rejection of Refund Claim and supporting documents to:

303-866-3018 (only for responses of 10 pages or less). To ensure your documentation is processed, include your Colorado Account Number (CAN) on all pages.

3. By Mail - Send a copy of the front of this Notice of Deficiency or Rejection of Refund Claim and supporting documents to:

Discovery Section  
Colorado Department of Revenue  
1375 Sherman Street Room 634  
Denver CO 80261-0004

You must provide the following required documentation with your protest:

1. Your contact information including name, address, phone number.
2. Filing period(s) involved.
3. The Letter ID number from this Notice of Deficiency or Rejection of Refund Claim. (The Letter ID is found in the upper-right corner of this notice.)
4. The amount and type of tax you are disputing.
5. An itemized schedule of the findings with which you do not agree.
6. A statement that describes the reason(s) why you do not agree with the adjustments to your return. For additional information regarding these adjustments, visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) and select *View Tax Adjustments*.
7. All documents that support your claim.

You will be notified in writing regarding the outcome of your protest. If you disagree with that outcome, *you* have the right to a formal administrative hearing with the Department of Revenue. For additional information about administrative tax hearings, see §39-21-103, C.R.S. or §39-21-104, C.R.S.

# STATE OF COLORADO

Colorado Department of Revenue  
1375 Sherman St  
Denver, CO 80261-0004

Oct 30, 2015

Tax: Indiv Income

Account :

Letter: L1910970304

Source: DIS - IU

Period: Dec 31, 2011

## Income Tax Account Changes Period Covered 2011

Under authorization of federal law §6103(d) of the Internal Revenue Code, we have obtained information related to your federal tax return. This data was used to verify the accuracy of your Colorado income tax return. Please review the following explanation(s) and current analysis of your income tax account. Be sure to compare this with copies of your own federal and state tax returns.

Taxpayers that made payments or contributions to a qualified state tuition program administered by College Invest, or to a qualified state tuition program as defined in CRS 39-22-104(4)(i), and to the extent such income is included in their federal taxable income, are eligible to take a subtraction on line 10 of the Colorado tax return for the contribution made by that taxpayer.

Because others can make payments or contributions to your account and those contributions are included in the total dollars contributed as reported on your annual statement and 1099, you must subtract any contributions made by others when calculating the subtraction for your tax return.

According to Form 104, Colorado Individual Income Tax Return, you claimed a subtraction on line 10, Tuition program contribution that cannot be verified in the College Invest records. If you disagree with our determination, please provide this office with copies of the following:

1. Documentation showing the amount of your contribution to *the* College Invest fund  
Such as: canceled check(s) or money order(s), bank statements, paycheck stub(s), or credit card statement(s), etc., showing the transfer of funds to College Invest
2. The year-end College Invest fund statement showing the total contribution for the tax year

More information about this subtraction can be found in FYI Publication-Income 44, which is available at [www.TaxColorado.com](http://www.TaxColorado.com).

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Any correspondence regarding this matter must include a copy of this letter. If the IRS canceled or adjusted their original determination, please include an IRS Transcript of Account with your protest. Transcripts are available from the IRS free-of-charge by calling 1-800-829-1040.

Upon receipt of your correspondence and documentation, your account will be examined and a Letter of response will be mailed.

If you have any questions or concerns, please contact the Discovery Section via phone, fax, or mail as indicated below.

Respectfully,

Discovery Section  
Colorado Department of Revenue  
1375 Sherman Street Room 634  
Denver CO 80261-0004

Phone: 303-205-8292  
Fax: 303-866-3018  
Email: dor\_discovery@state.co.us

Please return this page with any requested information.  
The return filed on your behalf is as shown below