



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0074

Notice	CP03c
Tax Year	20XX
Notice date	July 1, 2011
Social Security number	[REDACTED]
To contact us	Phone [REDACTED]

Page 1 of 2

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Important message about your First-Time Homebuyer Credit

## You need to report any changes to your primary residence

You previously received the First-Time Homebuyer Credit, which requires you to meet several conditions—for example, the home needs to be your main residence.

Our records indicate there's been a change ("disposition") to the status of your property, and you may no longer meet the conditions for this credit.

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### Summary

#### About the First-Time Homebuyer Credit

- The following examples are situations when a home is no longer considered eligible for the credit (see Form 5405 for a full list):
  - The home becomes a "second" home and is no longer your main residence.
  - The home has been converted completely to rental or business use.
  - The home has been foreclosed, repossessed, or abandoned.
  - The home has been sold.
  - The home has been destroyed or condemned.
- These situations apply for 3 years if you purchased your home on or after January 1, 2009, and for 15 years if you purchased it in 2008.

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### What you need to do

#### If there's been a change to your primary residence

- Complete Form 5405, First-Time Homebuyer and Repayment of the Credit, and attach it to your tax return for the year the change occurred. Mail both to the address at the top of this page.
- If you already filed the return for the year the change occurred, you must complete an amended return (Form 1040X) and send it to us with your Form 5405.

#### If there's been no change

- Please contact us at 1-800-919-0352 so we can update our records. We may ask you to provide documentation (a copy of your driver's license as proof of residence, etc.).

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### Next steps

- We'll review the information you provide.
- If you don't respond, or if we determine there's been a change to your primary residence, you may need to repay the credit. If so, we'll send you a notice with the repayment amount.

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**Page 2 of 2**

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**Additional information**

- Visit [www.irs.gov/cp03c](http://www.irs.gov/cp03c). You can also find the following online:
  - Form 5405, First-Time Homebuyer Credit and Repayment of the Credit
  - Publication 523, Selling Your Home
  - Publication 530, Tax Information for Homeowners
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.