



Department of Treasury  
Internal Revenue Service

[Redacted]

Notice	CP12
Tax year	2009
Notice date	February 9, 2011
Social Security number	999-99-9999
To contact us	Phone [Redacted]
Call center number	1234



[Redacted]

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Changes to your 2009 Form 1040

## Adjusted refund: \$543.00

We believe there's a miscalculation on your 2009 Form 1040, which affects the following area of your return:

- Employee Business Expenses

We made changes to your return that correct this error. As a result, you are due a refund of \$543.00.

### Summary

Payments you made	\$39,500.00
Tax you owed	– 38,957.00
<b>Overpayment</b>	<b>\$543.00</b>

### What you need to do

Review this notice, and compare our changes to the information on your tax return.

#### If you agree with the changes we made

- You should receive a refund for \$543.00 in 4–6 weeks as long as you don't owe other tax or debts we're required to collect.

Continued on back...



[Redacted]

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### Contact information

If your address has changed, please call [Redacted] or visit [www.irs.gov](http://www.irs.gov).

Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2009), and the form number (1040) on any correspondence.

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.
Primary phone	Best time to call
Secondary phone	Best time to call

INTERNAL REVENUE SERVICE

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What you need to do—continued

**If you don't agree with the changes**

- Call [REDACTED] to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If you contact us in writing within 60 days of the date of this notice, we will reverse the change we made to your account. However, if you are unable to provide us additional information that justifies the reversal and we believe the reversal is in error, we will forward your case for audit. This step gives you formal appeal rights, including the right to appeal our decision in court before you have to pay the additional tax. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights. If you do not contact us within the 60-day period, you will lose your right to appeal our decision before payment of tax.
- If you do not contact us within 60 days, the change will not be reversed and you must pay the additional tax. You may then file a claim for refund. You must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax.
- If we don't hear from you, we'll assume you agree with the information in this notice.

**Changes to your 2009 tax return**

Information was changed because of the following:

- We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, General Business Credit and/or supporting documentation was incomplete or not attached to your tax return.

**Your tax calculations**

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$194,542.00	\$194,543.00
Taxable income, line 43	152,613.00	58,383.00
<b>Total tax, line 60</b>	<b>\$35,273.00</b>	<b>\$38,957.00</b>



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Changes to your 2009 tax return—**continued**

<b>Your payments and credits</b>	Description	IRS calculations
	Income tax withheld, line 61	\$0.00
	Estimated tax payments, line 62	39,500.00
	Other credits, lines 63-67, 69, 70	0.00
	Other payments	0.00
	<b>Total payments and credits</b>	<b>\$39,500.00</b>

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**Additional Information**

- Visit [www.irs.gov/cp12](http://www.irs.gov/cp12).
  - For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
  - Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to [www.irs.gov/efile](http://www.irs.gov/efile) for information and instructions.
  - Keep this notice for your records.
- If you need assistance, please don't hesitate to contact us.