



Department of Treasury
Internal Revenue Service

[Redacted]

Notice	CP12M
Tax Year	2009
Notice date	February 9, 2011
Social Security number	999-99-9999
To contact us	Phone [Redacted]
Your Caller ID	1234

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[Redacted]

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:

- Tax Credits

We made changes to your return that correct this error. As a result, you are due a refund of \$652.98

Summary

Payments you made	\$652.98
Tax you owed	-0.00
Refund due	\$652.98

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 \$652.98 in 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

Continued on back...



[Redacted]

Notice	CP12M
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Social Security Number	999-99-9999

Contact information

- 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.

a.m.
 p.m.

a.m.
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

[Redacted]

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Notice	CP12M
Tax Year	2007
Notice date	February 9, 2009
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What you need to do—**continued**

If you don't agree with the changes

- You can 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. 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.
- If you do not contact us within 60 days, the change will not be reversed. 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 2007 tax return

Information was changed because of the following:

Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit on line 63, Form 1040 of your return and have computed the credit for you. If you elect to claim the Making Work Pay and Government Retiree Credit in future years a completed Schedule M, Making Work Pay and Government Retiree Credit needs to be completed and attached to your return when filed in order to allow the claim.

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$1,786.00	\$1,786.00
Taxable income, line 43	0.00	0.00
Total tax, line 60	\$0.00	\$0.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 61	\$0.00
Estimated tax payments, line 62	0.00
Other credits, lines 63-67, 69, 70	652.98
Other payments	0.00
Total payments and credits	\$652.98

Additional Information

- For information on the Making Work Pay and Government Retiree Credit, call [REDACTED].
- Visit www.irs.gov/cp12.
- For tax forms, instructions, and publications, visit 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 for information and instructions.
- Keep this notice for your records.

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