



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0025

XXXXXXXX .XXXXXXXX .XXXXX .XXXXX X XX X .XXX XXX
[Barcode]



Table with 2 columns: Field Name (Notice, Tax Year, Notice date, Social Security number, To contact us, Your Caller ID) and Value (CP12A, 2018, May 13, 2019, XXX-XX-XXXX, 800-829-0922, XXXXXX). Includes Page 1 of 3 and 89H.



FIRST LAST
555 AVENUE ST
BERNALILLO NM 87004-5647

XXXXXXXX

Changes to your 2018 Form 1040
Adjusted refund: \$31.00

We believe there's a miscalculation on your
2018 Form 1040, which affects the following
area of your return:

- Credits

We made changes to your return that correct
this error. As a result, you are due a refund
of \$31.00.

Summary

Summary table: Payments you made (-\$13,861.00), Tax you owed (13,830.00), Refund due (\$31.00)

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
• If you haven't received a refund for \$31.00, you should receive it within 4-6 weeks
as long as you don't owe other tax or debts we're required to collect.

Continued on back...



FIRST LAST
555 AVENUE ST
BERNALILLO NM 87004-5647

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Contact information

If your address has changed, please call 800-829-0922 or visit www.irs.gov.
[] Please check here if you've included any correspondence. Write your Social Security
number (XXX-XX-XXXX), the tax year (2018), and the form number (1040) on any
correspondence.
[] a.m. [] a.m.
[] p.m. [] p.m.

Primary phone Best time to call Secondary phone Best time to call

Internal Revenue Service
Austin, TX 73301-0025

[Barcode]

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Notice	CP12A
Tax Year	2018
Notice date	May 13, 2019
Social Security number	XXX-XX-XXXX
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What you need to do -- continued**If you don't agree with the changes**

- Call 800-8290-0922 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'll reverse the change we made to your account. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if you don't provide us additional information that justifies the reversal and we believe the reversal is in error, we may forward your case for audit. After we forward your case, the audit staff will contact you with 5 to 6 weeks to fully explain the audit process and your rights, and you may need to provide an explanation or additional documents. After the audit, you'll have formal appeal rights, including the right to appeal our decision to the United States Tax Court.
- If you don't contact us within 60 days, the change will not be reversed. However, you may file a claim for refund to dispute the change. Generally, 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, whichever is later.

We'll assume you agree with the information in this notice if we don't hear from you.

Changes to your 2018 tax return

Information was changed because of the following:

- The individual taxpayer identification number (ITIN) for you or your spouse has expired. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:
 - Education credits
 - Credit for other dependents
 - Child tax credit
 - Additional child tax credit (709D)



Notice	CP12A
Tax Year	2018
Notice date	May 13, 2019
Social Security number	XXX-XX-XXXX
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Changes to your 2018 tax return -- continued

Your tax calculations	Description	Your calculations	IRS calculations
	Adjusted gross income, line 7	\$123,768.00	\$123,768.00
	Taxable income, line 10	99,768.00	99,768.00
	Total tax, line 15		



Your payments and credits

xxxxxx

Your payments and credits	Description	Your calculations	IRS calculations
	Income tax withheld, line 16		\$13,861.00
	Estimated tax payments, SCH 5 line 66		0.00
	Other credits, SCH 5 lines 70-74		0.00
	Other payments		0.00
	Total payments and credits		\$13,861.00

Additional Information

- Visit www.irs.gov/cp12a
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (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.
- Estimated Tax Filers Note: If you pay estimated taxes, check your computation of estimated tax to see if you should adjust your estimated tax payments.

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