



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0025

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*For your reference*

**Notice name** CP12      **Tax year** 2023  
**Notice date** May 13, 2024  
**Your TIN** [REDACTED]  
**Your caller ID** [REDACTED]  
**Last date to respond** July 12, 2024  
 Visit [IRS.gov/CP12](https://www.irs.gov/CP12) to learn more about this notice.

9H  
283D

APRIL MELLAS  
[REDACTED]

026493

We found an error on your 2023 Form 1040, which affects the following area of your return:

• **Tax Payments**

We changed your return to correct this error. As a result, you are due a refund.

**Adjusted Refund: \$32,849.00**

**Billing summary**

|   |                    |
|---|--------------------|
| Payments you made                         | -\$32,849.00       |
| Amount applied to your 2024 estimated tax | \$0.00             |
| <b>Refund</b>                             | <b>\$32,849.00</b> |

**Why we changed your information**

- We changed the amount claimed as federal income tax withheld on your tax return to reflect the amounts shown on Form(s) W-2, 1099, or other supporting documents.

**How to resolve this issue**

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

**If you don't contact us by July 12, 2024, we'll proceed as if you agree with the information in this notice.**

**If you agree with the changes we made:**

- If you haven't received a refund for -\$32,849.00, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

**If you don't agree with the changes we made:**

- Call 800-829-0922 using "Your caller ID" provided on the top of page one to review your account with a representative. Be sure to have your account information available when you call. You can also contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number, tax year, and form number you are writing about.

**Your tax calculations**

| Description                              | Your calculations | IRS calculations |
|--|-------------------|------------------|
| Adjusted gross income, Form 1040 line 11 | \$0.00            | \$0.00           |
| Taxable income, Form 1040 line 15        | \$0.00            | \$0.00           |
| <b>Total tax, Form 1040 line 24</b>      | <b>\$0.00</b>     | <b>\$0.00</b>    |

### Your payments and credits

| Description                               | IRS calculations   |
|---|--------------------|
| Income tax withheld, Form 7042 line 25d   | \$32,849.00        |
| Estimated tax payments, Form 1040 line 26 | \$0.00             |
| Other credits, Form 1040 line 32          | \$0.00             |
| Other payments received                   | \$0.00             |
| <b>Total payments and credits</b>         | <b>\$32,849.00</b> |

### IRS help

- For online assistance, visit [irs.gov/help](https://www.irs.gov/help).
- If you can't find what you need online, call the IRS at 800-829-0922.
- **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.

### Taxpayer rights and sources of assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit [irs.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

### Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov) or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to [taxpayeradvocate.irs.gov/litcmap](https://taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [irs.gov/forms](https://www.irs.gov/forms); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.



Scan here to view the Taxpayer Advocate Website