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

IRS Notice CP13

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BEN M PEZZANO
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May 12, 2025

Important: Your 2024 return has been changed

Your 2024 Form 1040 tax return was changed to correct an error. You now owe $0.00. You don't owe us, and we don't owe you a refund. This notice explains what was changed and how you can dispute the changes.

If you disagree with our change(s), contact us by July 11, 2025.

Tip: Having a copy of your 2024 Form 1040 return on hand as you review this notice can be helpful.

Account Summary

If you agree with our change(s), you don't need to do anything. We reduced your account balance to zero because the amount owed was so small. Please don't send a payment.

Description	Amount
Amount due	**$0.00**

Note: The above summary may not reflect transactions within the last 21 days.

What we changed on your return

We made the following correction(s) to your return:

- We didn't allow the amount claimed as federal income tax withheld on your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return.

More information about our changes

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
Total tax, Form 1040 line 24	**$0.00**	**$0.00**

Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	$0.00
Estimated tax payments, Form 1040 line 26	$0.00
Other credits, Form 1040 line 32	$0.00
Other payments received	$0.00
Total payments and credits	**$0.00**

Where to find more information

- Visit IRS.gov/CP13 for more information related to this notice.
- If you are still unsure about why we made these change(s), call us at 800-829-0922 and an IRS representative can provide more information about the error(s) that we identified on your return.
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- **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 for 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.

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 or call 877-777-4778.

Scan here to view the Taxpayer Advocate Website

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 LITC must be for free or a small fee.

To find an LITC near you:

- Go to TaxpayerAdvocate.IRS.gov/LITCmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at 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.