



Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0025

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**For your reference**  
 Notice name CP12 Tax year 2018  
 Notice date March 6, 2023  
 Your caller ID 319993  
 Your TIN XXX-XX-XXXX  
 Last date to respond May 5, 2023  
 For more information visit [irs.gov/CP12](https://irs.gov/CP12) to learn more about this notice and avoid waiting on the phone.

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We found an error on your 2018 Form 1040, which affects the following areas of your return: **Tax Credits, Tax Computation**  
 We changed your return to correct these errors. As a result, you are due a refund.

**Adjusted Refund: \$3,256.35**

**Billing summary**

Payments you made	-\$3,198.00
Interest we owe you*	-\$58.35
Amount applied to your 2019 estimated tax	\$0.00
<b>Refund</b>	<b>\$3,256.35</b>

**Why we changed your information**

- We changed the refund amount or the amount you owe on your tax return based on the information you provided in response to our previous correspondence.
- We changed the net premium tax credit on your return because you made one of the following errors on Form 8962, Premium Tax Credit:
  - Computation of Part II - Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit.
  - Transfer of the Form 8962 amount to your return.

Review the changes made to your account under "Tax calculations, payments and credits" section. If you disagree, contact us by **May 5, 2023 to resolve the errors**. You can contact us at 800-829-0922 x569. Be sure to have your account information available when you call. See the "How to resolve this issue" section for more information.

**How to resolve this issue**

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

**If you do not contact us by May 5, 2023, 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 \$3,256.35, 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 x569 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, line 7	\$0.00	\$0.00
Taxable income, line 10	\$0.00	\$0.00
<b>Total tax, line 15</b>	<b>\$0.00</b>	<b>\$0.00</b>

### Your payments and credits

Description	IRS calculations
Income tax withheld, line 16	\$3,064.00
Estimated tax payments, SCH 5 lines 66, 71	\$0.00
Other credits, Form 1040 lines 17a-c SCH 5 lines 70, 72-74	\$134.00
Other payments received	\$0.00
<b>Total payments and credits</b>	<b>\$3,198.00</b>

Report the \$58.35 in interest as taxable income on your tax return for this year.

### IRS help

- For online assistance, visit [irs.gov/help](https://irs.gov/help).
- If you can't find what you need online, call the IRS at 800-829-0922 x569.
- **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://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.



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](https://taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic list, available at [irs.gov/forms](https://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.

