



Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0039

Notice	CP115
Tax period	December 31, 2017
Notice date	January 28, 2019
Employer ID number	NN-NNNNNNNN
To contact us	xxx-xxx-xxxx

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BUSINESS NAME  
ADDRESS  
CITY, STATE ZIP

We made changes to your Form 730 for the tax period ended December 31, 2017

## Refund: \$9,000.00

We believe there are miscalculations on your Form 730 for the tax period ended December 31, 2017, which affects the following area of your return:

- tax computation

We made changes to your return that corrects these errors. As a result, you are due a refund of \$9,000.00.

### Summary

Payments you made	\$9,999.99
Tax you owe	999.99
<b>Refund</b>	<b>\$9,000.00</b>

Continued on back...



## Contact information

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150

BUSINESS NAME  
ADDRESS  
CITY, STATE ZIP

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If your address has changed, please call xxx-xxx-xxxx or visit [www.irs.gov](http://www.irs.gov).

Please check here if you've included any correspondence. Write your employer ID number (NN-NNNNNNNN), the tax period (12/31/ 2017), and the form number (730) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

<b>Notice</b>	CP115
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## 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**

- Keep this notice for your records. You don't need to take any action at this time.
- If you have not already received a refund for \$9,000.00, you should receive a refund check within 4–6 weeks as long as you don't owe other tax or debts we're required to collect. Your refund amount may include interest. Keep in mind that any interest you receive on tax refunds is considered taxable income during the year you receive it.

### **If you don't agree with the changes**

- Call xxx-xxx-xxxx. Have your account information available to review with us. 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 within 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.
- If we don't hear from you, we'll assume you agree with the information in this notice.

**Changes to your December 31, 2017 tax return**

Information was changed because of the following:  
 • We found an error in the computation of your total tax.

**Tax calculations**

Description	IRS calculations
<b>Total taxes</b>	<b>\$999.99</b>

**Payments and Credits**

Description	IRS calculations
Payments	9,900.99
Other credits	99.00
<b>Total credits, and payments</b>	<b>\$9,999.99</b>

**Payments credited to your account for tax period ending December 31, 2017**

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call xxx-xxx-xxxx if any information is incorrect or missing.

Date received	Payment description	Amount
1/19/ 2017	Other	\$9,900.99
1/15/ 2017	Credit	99.00
<b>Total</b>		<b>\$9,999.99</b>

**Additional information**

- Visit [www.irs.gov/cp115](http://www.irs.gov/cp115).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

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