



Department of Treasury
Internal Revenue Service

[Redacted]

[Redacted]

Notice	CP20
Tax Year	2003
Notice date	May 24, 2004
Social Security number	999-99-9999
To contact us	Phone [Redacted]
Your Caller ID	123456

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Changes to your 2003 Form 1040

Portion of refund being held: \$9,999.99

After reviewing your [2003] tax return, we believe you've incorrectly claimed certain deductions or credits. To correct these errors, we made changes to your return and are not allowing the following:

- [Your claim for the fuel tax credit]

As a result, your proposed refund or overpayment is decreased by \$9,999.99.

Summary

Overpayment shown on tax return	999.99
Amount already refunded or credited to other taxes or debts	-999.99
Refund we are holding	\$9,999.99

What you need to do immediately

Review this notice and compare our changes to the information on your 2003 tax return.

If you agree with the changes we made

- Complete, sign, and date the Response form, and mail it to us so we receive it within 30 days of the date on this notice.

If you don't agree with the changes

- Complete the Response form, and send it to us along with a signed statement and any documentation that supports your claim so we receive it within 30 days of the date on this notice. On page 2 we explain the type of documentation you can submit. Before sending the remaining portion of your requested refund, we need to verify you qualify for the deduction or credit identified above.

If we don't hear from you

If we don't receive a Response form from you within 30 days of the date on this notice, we will continue with the examination process.

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Changes to your 2003 tax return

Information was changed because of the following:

- Based on information you provided on your return, you are not eligible for the Fuel Tax Credit because:
 - Allowable business use of the fuel isn't evident on your return, and/or
 - The diesel fuel or kerosene was used for farming purposes, and/or
 - Your business activity doesn't match your credit claim, and/or
 - You claimed a credit as a gasoline wholesale distributor, and/or
 - You didn't provide the required documentation with Form 4136, Credit for Federal Tax on Fuel]

If you disagree with these changes, please send us documentation that supports your claim. We can't refund the remaining overpayment without the requested documents.

Provide copies of receipts and documentation showing that you met the listed requirements to claim the credit.

Your tax calculations

Total Tax After Change	\$9,999.99
Tax Shown Before This Change	\$9,999.99
Increase In Tax And/Or Decrease In Credits	\$9,999.99
Overpayment Or Refund	\$9,999.99
Minus: A. Amount Refunded	\$9,999.99
B. Amount Applied Against Other Taxes	\$9,999.99
C. Amount Applied To Estimated Taxes	\$9,999.99
D. Amount Applied Towards Other	\$9,999.99
Total amount subtracted from overpayment Total (A + B + C + D)	\$9,999.99
Amount Of Refund We Are Holding	\$9,999.99

Additional Information

- Visit www.irs.gov/cp20.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed documents:
 - Your Rights as a Taxpayer (Publication 1)
 - Your Appeal Rights and How To Prepare a Protest If You Don't Agree (Publication 5)
 - Privacy Act Notice (Notice 609)
- We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.
- Keep this notice for your records.

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



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Fold here

Response form

Complete this form, and send it to us in the enclosed envelope so we receive it within 30 days of the date on this notice. Be sure our address shows through the window.

To request more time to respond, call us at [Redacted].

Provide your contact information

If your address has changed, please call 1 [Redacted] visit www.irs.gov.

[Redacted]

	a.m. p.m.		a.m. p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

Indicate your agreement or disagreement

I/We agree with all changes

- I/We agree with the changes to our 2003 tax return, and understand that:
- I/We owe \$9,999.99 in additional tax.
 - I/We can challenge these changes in the U.S. Tax Court only if the IRS determines after the date I/we sign this form that I/we owe additional taxes for 2003.
 - I/We can file for a refund at a later date.

Please sign and return this form. If you are filing a joint return, both signatures are required.

Signature	Date
Spouse's signature	Date

I/We don't agree with some or all of the changes

Please return this form and include a statement signed by you (and your spouse, if filing a joint return) that explains what you don't agree with. Also include copies of any documentation required as explained on page 2.

Note: You can fax documentation to 1 [Redacted].