



Department of the Treasury  
Internal Revenue Service  
4800 Buford Hwy  
Stop 46B – ATSC  
Chamblee, GA 30341

<b>Notice</b>	CP05
<b>Tax year</b>	2018
<b>Notice date</b>	April 30, 2019
<b>Social Security number</b>	XXX-XX-NNNN
<b>To contact us</b>	Phone 800-829-1040
<b>Your caller ID</b>	
<b>Page 1 of 2</b>	

TAXPAYER NAME  
ADDRESS  
CITY, STATE ZIP

Message about your 2018 tax return

## We're holding your refund until we finish reviewing your tax return

We've received your 2018 tax return. We're holding your refund until we finish verifying the accuracy of your return.

We selected your return to verify one or more of the following you may have reported:

- Income
- Income tax withholding
- Tax credits
- Business income

---

### What you need to know

We'll contact you or your authorized representative if we have questions.

We may also contact third parties if we need to verify information while we're reviewing your return. When we contact third parties, we're prohibited from disclosing any more information than is necessary to verify what we need.

We're required to keep a record of third-party contacts we've made. You have the right to request a copy of the list of those contacted by calling the number below or writing to the address at the top of this notice.

---

### What you need to do

#### If you filed the tax return

You don't need to do anything at this time. We understand your tax refund is very important to you and we'll work to complete our review as quickly as possible.

We could take up to 60 days to complete this review. Please don't contact us prior to 60 days from the date of this notice since we won't be able to provide you any additional information.

You can check your refund status at [www.irs.gov/refunds](http://www.irs.gov/refunds) or the IRS2Go mobile app for smart phones.

Once we finish our review, we may send your refund, ask for additional information, or deny all or part of your refund. If you don't agree with the denial, you'll have an opportunity to appeal.

If you haven't received your refund or heard from us after 60 days, you can call us at the number listed above.

#### If you didn't file the tax return

Someone may have attempted to use your personal information to obtain a tax refund.

<b>Notice</b>	CP05
<b>Tax year</b>	2018
<b>Notice date</b>	April 30, 2019
<b>Social Security number</b>	XXX-XX-NNNN
<b>Page 2 of 2</b>	

---

What you need to do - **continued**

You should do the following:

- Send Form 14039, Identity Theft Affidavit, to the address in the Form 14039 instructions, along with a copy of this notice.
- Notify your financial institutions.
- Contact the fraud department in one of the three major credit bureaus below. The one you contact will notify the others.
  - Equifax 800-525-6285 [www.equifax.com](http://www.equifax.com)
  - Experian 888-397-3742 [www.experian.com](http://www.experian.com)
  - TransUnion 800-680-7289 [www.transunion.com](http://www.transunion.com)
- Report fraudulent activity to your local police or sheriff's department.
- File a complaint with the Federal Trade Commission on their Website, [www.identitytheft.gov](http://www.identitytheft.gov), or by calling 877-438-4338.
- Contact the Social Security Administration's website, [www.ssa.gov/pubs/10064.html](http://www.ssa.gov/pubs/10064.html), or call them at 800-772-1213 to get information on identity theft involving Social Security numbers.
- Visit [www.irs.gov/ID](http://www.irs.gov/ID) for additional information.

---

**Additional information**

- Visit [www.irs.gov/cp05](http://www.irs.gov/cp05)
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your Social Security number and the tax year and form number you are writing about.
- Keep this notice for your records.

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

**Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov) or call 877-777-4778.

**Low Income Taxpayer Clinics (LITC)**

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at [www.irs.gov](http://www.irs.gov). Also, see the LITC page at [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap). Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.