



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010

Notice	CP10T
Tax year	2018
Notice date	February 9, 2019
Social Security number	999-99-9999
To contact us	800-829-1040 ext. xxx
Your Caller ID	1234
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JAMES Q. SPARROW
22 BOULDER STREET
HANSON, CT 00000-7253

Changes to your 2018 Form 1040

Amount applied to 2019 estimated tax: \$00.00

We believe there's a miscalculation on your 2018 Form 1040, which affects the following area of your return:

- Itemized deductions

We made changes to your return that correct this error.

We could not apply any of your overpayment as you requested because we already processed your 2019 tax return. We are not able to apply credit elect to a tax year for which a return has already been filed and processed.

Summary

Payments you made	\$	\$15,077.60
Tax you owed		- 9,493.41
Amount applied to 2019 estimated tax		- 00.00
Refund due		\$5,584.19

Continued on back...



James Q. Sparrow
22 Boulder Street
Hanson, CT 00000-7253

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Contact information

INTERNAL REVENUE SERVICE
PO Box 9019
HOLTSVILLE, NY 11742-9019

If your address has changed, please call 833-xxx-xxxx ext. xxx or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2018), and the form number (1040) on any correspondence.

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

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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

- If you haven't already received a refund check for \$5,584.19, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.
- Adjust your 2019 estimated tax payments to avoid any possible underpayment.

If you don't agree with the changes

- Call 833-xxx-xxxx ext. xxx to review your account. 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 we don't hear from you, we'll assume you agree with the information in this notice.

Changes to your 2018 tax return

Information was changed because of the following:

- We changed the amount claimed as itemized deductions on your tax return because your deduction for state and local taxes is more than the amount allowed for your filing status.

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 7	\$86,774.00	\$84,561.00
Taxable income, line 2	60,762.00	58,383.00
Total tax, line 15	10,190.00	9,493.41

Your payments and credits

Description	IRS calculations
Income tax withheld, line 16	\$0.00
Payments and refundable credits, line 17	9,999.60
Total payments and credits	\$15,077.60

Additional Information

- Visit www.irs.gov/cp10t.
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.
- Keep this notice for your records.