



Department of the Treasury  
Internal Revenue Service  
P.O. BOX 9019  
Holtsville, NY 11742-9019

<b>Notice</b>	CP16T
<b>Tax Year</b>	2018
<b>Notice date</b>	February 9, 2019
<b>Social Security number</b>	999-99-9999
<b>To contact us</b>	800-829-1040 ext. xxx
<b>Your Caller ID</b>	1234

JAMES Q. SPARROW  
22 BOULDER STREET  
HANSON CT 00000-7253

Changes to your 2018 Form 1040

**Refund due: \$0.00**

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. As a result, your overpayment is \$400.00. We applied \$396.09 from your 2018 (Form 1040) overpayment to the amount you owe for 2019 (Form 1040).

**Summary**

Payments you made	\$2,874.00
Tax you owed for 2018	-2,474.00
Amount you owe for 2019	-396.09
Interest charges	-3.91
<b>Refund due</b>	<b>\$0.00</b>

**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**

- You don't need to respond to this notice.
- Adjust your 2019 estimated tax payments to avoid any possible underpayment.

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](http://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.

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

0000 000000 0000000000 0000000 0000

What you need to do—  
**continued**

**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	\$28,623.00	\$28,623.00
Taxable income, line 10	19,273.00	19,273.00
<b>Total tax, line 15</b>	<b>\$2,474.00</b>	<b>\$2,474.00</b>

**Your payments and credits**

Description	IRS calculations
Income tax withheld, line 16	\$2,874.00
Payments and refundable credits, line 17	0.00
<b>Total payments and credits</b>	<b>\$2,874.00</b>

**Protection from your spouse's debts**

When you file a joint tax return, the law may protect you from having to pay for liabilities for which your spouse (or former spouse) is responsible.

**Innocent spouse relief**

If your spouse is responsible for an incorrect item or an underpayment of tax on your joint tax return, you may be eligible for innocent spouse relief. This could change the amount you owe, or you may be entitled to a refund.

For more information, or to submit a claim, go to [www.irs.gov](http://www.irs.gov) and download Innocent Spouse Relief (Publication 971), or call 833-xxx-xxxx ext. xxx to request a copy. Note: You must submit a claim no later than two years from the date of our first attempt to collect the outstanding debt. This notice is an example of an attempt to collect, although it might not be our first attempt to collect.

**Injured spouse relief**

You may be eligible for injured spouse relief if some or all of your overpayment has been (or will be) applied to pay your spouse's past-due income taxes and other debt (child support, spousal support, student loans). You may be entitled to a refund for your share of an overpayment that's been applied to your spouse's debt.

For more information, or to submit a claim, go to [www.irs.gov](http://www.irs.gov) and download Injured Spouse Allocation (Form 8379) or call 833-xxx-xxxx ext. xxx to request a copy.

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**Page 3 of 3**

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## **Additional Information**

- Visit [www.irs.gov/cp16t](http://www.irs.gov/cp16t)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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](http://www.irs.gov/efile) for information and instructions.
- Keep this notice for your records.

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