



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0025

<b>Notice</b>	CP24T
<b>Tax Year</b>	2018
<b>Notice date</b>	March 31, 2019
<b>Social Security number</b>	999-99-9999
<b>To contact us</b>	Phone 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 **Adjusted Refund \$103.00**

We changed your 2018 Form 1040 to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file. As a result, you are due a refund.

### Summary

Tax you owed	\$714.00
Payments you made	- 811.00
<b>Amount due</b>	<b>\$103.00</b>

### What you need to do

Review this notice, and compare our changes to the information on your tax return and to your payment records.

#### If you agree with the changes we made

- You don't need to do anything. You should receive a refund for your overpayment of \$103.00 within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

Continued on back...



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

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## Contact information

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0025

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.

a.m.  
 p.m.

a.m.  
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

0000 0000000 0000000000 0000000 0000



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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 calculation**

Description	Your calculations	IRS calculations
Adjusted gross income, line 7	\$33,472.00	53,472.00
Taxable income, line 10	23,472.00	23,472.00
<b>Total tax, line 15</b>		<b>\$714.00</b>

**Your payments and credits**

Description	Your calculations	IRS calculations
Income tax withheld, line 16	\$723.00	\$711.00
Payments and refundable credits, line 17	00.00	00.00
<b>Total payments and credits</b>		<b>\$711.00</b>

**Payments credited to your account for 2018**

Our records show that you didn't make estimated tax payments.

**Additional Information**

- Visit [www.irs.gov/cp24t](http://www.irs.gov/cp24t)
  - 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.