

Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0025

For your reference  
**Notice name** CP12      **Tax year** 2023  
**Notice date** August 26, 2024  
**Your TIN** XXX-XX-1271  
**Your caller ID** 648703  
**Last date to respond** October 25, 2024  
 Visit [IRS.gov/CP12](https://www.irs.gov/CP12) to learn more about this notice.

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RHONDA PARRIS  
533 STAFFORD AVE NW  
CLEVELAND TN 37312-4283

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We found an error on your 2023 Form 1040, which affects the following area of your return:

• **Tax Computation**

We changed your return to correct this error. As a result, you are due a refund.

**Adjusted Refund: \$3,798.00**

**Billing summary**

Payments you made	-\$4,048.00
Tax you owed	\$250.00
Amount applied to your 2024 estimated tax	\$0.00
<b>Refund</b>	<b>\$3,798.00</b>

**Why we changed your information**

- We changed your installment payment of the first-time homebuyer credit on your tax return because of one of the following:
  - You miscalculated the payment owed.
  - You transferred the payment incorrectly from Form 5405, Repayment of the First-Time Homebuyer Credit, to your tax return.
  - You reported a disposition or change in the use of your main home that indicates you're not required to repay the first-time homebuyer credit.
  - We show you're not required to repay the credit.
  - We don't require a repayment of the credit from a taxpayer who died in the tax year of the return.
  - You're not filing as married filing jointly but sent a payment for another person. The other person must file their own tax return to report their payment.

**How to resolve this issue**

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

**If you don't contact us by October 25, 2024, we'll proceed as if you agree with the information in this notice.**

**If you agree with the changes we made:**

- If you haven't received a refund for \$3,798.00, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.



How to resolve this issue – **continued**

- Since the amount of your refund has changed, we're unable to carry out the instructions from your Allocation of Refund (Including Bond Purchases) (Form 8888).

See the table below for the changes to your direct deposit.

Account	Amount Requested	Amount Deposited
First Account	\$148.00	\$148.00
Third Account	\$148.00	\$148.00
Second Account	\$3,800.00	\$3,650.00
Third Account	\$3,800.00	\$3,650.00

- Visit [www.irs.gov](http://www.irs.gov) and search for keyword: "Form 8888." For direct deposit rules, see "Changes in refund due to Math Errors and Refund Offsets" under General Instructions.

**If you don't agree with the changes we made:**

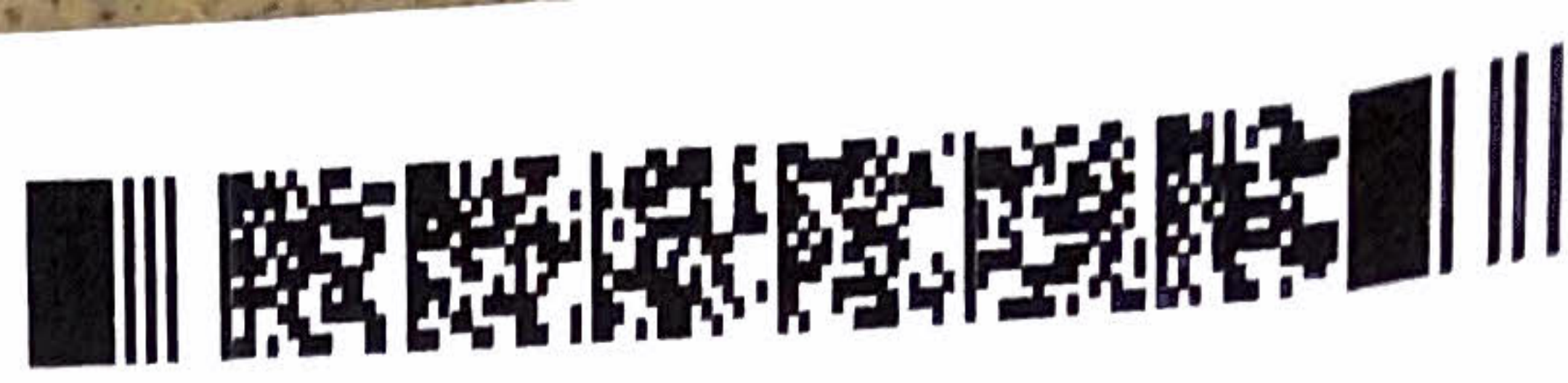
- Call 800-829-0922 using "Your caller ID" provided on the top of page one to review your account with a representative. Be sure to have your account information available when you call. You can also contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number, tax year, and form number you are writing about.
- **To preserve your formal appeal rights, including the right to appeal our decision in the U.S. Tax Court, you must contact us by phone or in writing by October 25, 2024.** We'll then reverse the change we made to your return. You don't need to provide any explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if we do not receive information that supports your original return, we may forward your case for audit, in which case you will be contacted by the audit staff within 6 weeks to explain the process and your rights. We are not required to reverse changes we made to the tax withholding or estimated tax payments you reported but will consider the information you provide us.
- **If you do not contact us by October 25, 2024, the change will not be reversed.** However, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.

**Your tax calculations**

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$9,025.00	\$9,025.00
Taxable income, Form 1040 line 15	\$0.00	\$0.00
<b>Total tax, Form 1040 line 24</b>	<b>\$100.00</b>	<b>\$250.00</b>

**Your payments and credits**

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$0.00
Estimated tax payments, Form 1040 line 26	\$0.00
Other credits, Form 1040 line 32	\$4,048.00
Other payments received	\$0.00
<b>Total payments and credits</b>	<b>\$4,048.00</b>



### IRS help



- For online assistance, visit [irs.gov/help](https://irs.gov/help).
- If you can't find what you need online, call the IRS at 800-829-0922.
- **Estimated Tax Filers Note:** If you pay estimated taxes, check your computation of estimated tax to see if you should adjust your estimated tax payments.

### Taxpayer rights and sources of assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit [irs.gov/taxpayer-bill-of-rights](https://irs.gov/taxpayer-bill-of-rights).



### Taxpayer Advocate Service

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The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov) or call 877-777-4778.



Scan here to view the Taxpayer Advocate Website

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to [taxpayeradvocate.irs.gov/litcmap](https://taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [irs.gov/forms](https://irs.gov/forms); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.