

Internal Revenue Service
PO Box 249
Memphis, TN 38101

January 8th, 2007

Re: CP12 response to tax form 1040 for tax year 2005

Dear Sirs,

We are in receipt of your CP12 letter incorrectly changing the amount of our refund on Form 1040 lines 72 and 73a to \$7730.00.

The actual error comes from line 64 which flows to line 71. These lines should each have read \$14615.00

This is the total amount of tax withheld and as such, the amounts originally posted on lines 72 and 73a, for refund of \$14615.00 were indeed correct.

To summarize:

Federal tax withheld:	\$7730.00
Social Security tax withheld:	\$5580.00
Medicare tax withheld:	<u>\$1305.00</u>
Total tax withheld:	\$14615.00

I hope that this information enables you to clear up the error. We will expect an additional refund check for \$6885.00 to be forthcoming.

Sincerely,

Jon [REDACTED]

ATLANTA GA 39901-0025

In reply refer to: 0732205218
Feb. 14, 2007 LTR 89C E0
[REDACTED] 200512 30 000
00001798
BODC: SB

JON [REDACTED]
[REDACTED]
[REDACTED]

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2005

Form: 1040
CIS577J62M

Dear Taxpayer:

Thank you for your correspondence dated Jan. 08, 2007.

The information you submitted indicates that you should file Form 1040X to amend the original return. For your convenience, we have enclosed forms, instructions, and an envelope. Please include any supporting schedules showing your corrected figures and any other required documents not filed with the original return. The extra forms are for your records.

We reviewed your account and found not error was made. We show that your refund was is correct. The \$14,615.00 figure includes Social Security tax withheld and Medicare tax withheld which is not refundable on income tax. The social security and medicare withholding is paid into the system and used for retirement, not as a refund on income tax.

If you have any questions, please call us toll free at 1-800-829-8374.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.
Telephone Number () _____ Hours _____

▶ See separate instructions.

This return is for calendar year ▶ **2005**, or fiscal year ended ▶

Please print or type	Your first name Jon	MI	Last name [REDACTED]	Your social security number [REDACTED]	
	If a joint return, spouse's first name [REDACTED]	MI	Last name [REDACTED]	Spouse's social security number [REDACTED]	
	Home address (no. and street) or P.O. box if mail is not delivered to your home			Apt. no.	Phone number
	City, town or post office. If you have a foreign address, see instructions.			State	ZIP code

For Paperwork Reduction Act Notice, see instructions.

A If the address shown above is different from that shown on your last return filed with the IRS and you would like us to change it, check here

B Filing status. Be sure to complete this line. **Note.** You cannot change from joint to separate returns after the due date.

On original return ▶ Single Married filing jointly Married filing separately Head of household Qualifying widow(er)
On this return ▶ Single Married filing jointly Married filing separately Head of household* Qualifying widow(er)

* If the qualifying person is a child but not your dependent, see instructions.

Use Part II on page 2 to explain any changes

Income and Deductions (see instructions)		A Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part II	C Correct amount
1	Adjusted gross income (see instructions)	-170.	0.	-170.
2	Itemized deductions or standard deduction (see instructions)	33,537.	0.	33,537.
3	Subtract line 2 from line 1	-33,707.	0.	-33,707.
4	Exemptions. If changing, fill in Parts I and II on page 2	12,800.	0.	12,800.
5	Taxable income. Subtract line 4 from line 3	0.	0.	0.
Tax Liability	6 Tax (see instructions). Method used in column C: Tables	0.	0.	0.
	7 Credits (see instructions)	0.	0.	0.
	8 Subtract line 7 from line 6. Enter the result but not less than zero	0.	0.	0.
	9 Other taxes (see instructions)	0.	0.	0.
10	Total tax. Add lines 8 and 9	0.	0.	0.
Payments	11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. If changing, see instructions	7,730.	6,885.	14,615.
	12 Estimated tax payments, including amount applied from prior year's return	0.	0.	0.
	13 Earned income credit (EIC)	0.	0.	0.
	14 Additional child tax credit from Form 8812	0.	0.	0.
	15 Credits from Form 2439, Form 4136, or Form 8885	0.	0.	0.
16	Amount paid with request for extension of time to file (see instructions)			
17	Amount of tax paid with original return plus additional tax paid after it was filed			
18	Total payments. Add lines 11 through 17 in column C			14,615.

Refund or Amount You Owe

19	Overpayment, if any, as shown on original return or as previously adjusted by the IRS	19	7,730.
20	Subtract line 19 from line 18 (see instructions)	20	6,885.
21	Amount you owe. If line 10, column C, is more than line 20, enter the difference and see instructions	21	
22	If line 10, column C, is less than line 20, enter the difference	22	6,885.
23	Amount of line 22 you want refunded to you	23	6,885.
24	Amount of line 22 you want applied to your estimated tax	24	

Sign Here
Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instrs. Keep a copy for your records.	Your signature	Date	Spouse's signature. If a joint return, both must sign	Date
	Preparer's signature		Date	Preparer's SSN or PTIN

Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code	Check if self-employed <input type="checkbox"/>	EIN
	Self-prepared Phone no.		

Part I Exemptions. See Form 1040 or 1040A instructions.

Complete this part **only** if you are:
 • Increasing or decreasing the number of exemptions claimed on line 6d of the return you are amending, or
 • Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina.

	A Original number of exemptions reported or as previously adjusted	B Net change	C Correct number of exemptions															
25 Yourself and spouse	25																	
Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.																		
26 Your dependent children who lived with you	26																	
27 Your dependent children who did not live with you due to divorce or separation	27																	
28 Other dependents	28																	
29 Total number of exemptions. Add lines 25 through 28	29																	
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	30																	
<table border="1"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2005</td> <td>\$3,200</td> <td>\$109,475</td> </tr> <tr> <td>2004</td> <td>3,100</td> <td>107,025</td> </tr> <tr> <td>2003</td> <td>3,050</td> <td>104,625</td> </tr> <tr> <td>2002</td> <td>3,000</td> <td>103,000</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 if the amount on line 1 is over:	2005	\$3,200	\$109,475	2004	3,100	107,025	2003	3,050	104,625	2002	3,000	103,000	30		
Tax year	Exemption amount	But see the instructions for line 4 if the amount on line 1 is over:																
2005	\$3,200	\$109,475																
2004	3,100	107,025																
2003	3,050	104,625																
2002	3,000	103,000																
31 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 2 (see instructions for line 4)	31																	
32 Add lines 30 and 31. Enter the result here and on line 4	32																	

33 Dependents (children and other) not claimed on original (or adjusted) return:

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) <input type="checkbox"/> if qualifying child for child tax credit	Number of children on 33 who:
					• lived with you ▶ <input type="checkbox"/>
					• did not live with you due to divorce or separation (see instructions) ▶ <input type="checkbox"/>
					Dependents on 33 not entered above ▶ <input type="checkbox"/>

Part II Explanation of Changes

Enter the line number from page 1 of the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See the instructions. Also, check here

Correction to original 1040 line 71 and IRS adjusted lines 72 & 73a

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

