



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

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BEN M PEZZANO



Notice name CP12 Tax year 2022
Notice date July 3, 2023
Your caller ID 931847
You
Last date to respond September 1, 2023
For more information visit irs.gov/CP12 to learn more about this notice and avoid waiting on the phone.

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We found an error on your 2022 Form 1040, which affects the following area of your return: **Tax Payments**
We changed your return to correct this error. As a result, you are due a refund.

Adjusted Refund: \$2,525.72

Billing summary

Payments you made	-\$2,493.00
Interest we owe you*	-\$32.72
Amount applied to your 2023 estimated tax	\$0.00
Refund	* \$2,525.72

*Your refund will be more if we owe you interest

Why we changed your information

- We changed the amount claimed as federal income tax withheld on your tax return to reflect the amounts shown on Form(s) W-2, 1099, or other supporting documents.

Review the changes made to your account under "Tax calculations, payments and credits" section. If you disagree, **contact us by September 1, 2023 to resolve the errors.** You can contact us at 800-829-0922. Be sure to have your account information available when you call. See the "How to resolve this issue" section for more information.

How to resolve this issue

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

If you do not contact us by September 1, 2023, 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 \$2,525.72, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

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.

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Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$0.00	\$0.00
Taxable income, Form 1040 line 15	\$0.00	\$0.00
Total tax, Form 1040 line 24	\$0.00	\$0.00

Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$2,493.00
Estimated tax payments, Form 1040 line 26, SCH 3 line 10	\$0.00
Other credits, Form 1040 lines 27-30, SCH 3 lines 9, 11, 12, 14	\$0.00
Other payments received	\$0.00
Total payments and credits	\$2,493.00

Report any interest paid on your refund as taxable income on your tax return for this year.

IRS help

- For online assistance, visit irs.gov/help.
- If you can't find what you need online, call the IRS at 800-829-0922.
- Activity on your 2022 account may be delaying the release of your refund. You will receive a notice explaining this delay.
- **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.

Taxpayer Advocate Service

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 or call 877-777-4778.

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;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at 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.



Scan here to view the
Taxpayer Advocate Website