

## Sample IRS notice CP12

### As a result of Recovery Rebate Credit or Stimulus Payment Adjustments

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/opa)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/oic)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](https://www.irs.gov/account).

### If we don't hear from you

Pay \$477.37 by September 27, 2021, to avoid penalty and interest charges.

### Changes to your 2020 tax return

Information was changed because of the following:

- We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following:
  - The Social Security number of one or more individuals claimed as a qualifying dependent was missing or incomplete.
  - The last name of one or more individuals claimed as a qualifying dependent does not match our records.
  - One or more individuals claimed as a qualifying dependent exceeds the age limit.
  - Your adjusted gross income exceeds \$75,000 (\$150,000 if married filing jointly, \$112,500 if head of household).
  - The amount was computed incorrectly. (683D)

### Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$68,660.00	\$68,660.00
Taxable income, Form 1040 line 15	43,860.00	43,860.00
<b>Total tax, Form 1040 line 24</b>	<b>\$2,870.00</b>	<b>\$2,870.00</b>

### Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$2,397.00
Estimated tax payments, Form 1040 line 26, SCH 3 line 9	0.00
Other credits, Form 1040 lines 27-30, SCH 3 lines 8, 10, 11, 12f	0.00
Other payments	0.00
<b>Total payments and credits</b>	<b>\$2,397.00</b>

# Adjusted refund: \$7,414.00

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We believe there's a miscalculation on your 2020 Form 1040, which affects the following area of your return:

- Recovery Rebate Credit

We made changes to your return that correct this error. As a result, you are due a refund of \$7,414.00.

## Summary

Payments you made	-\$9,824.00
Tax you owed	2,410.00
<b>Refund due</b>	<b>* \$7,414.00</b>

\*Your refund will be more if we owe you interest

## 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

- If you haven't received a refund for \$7,414.00, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

### If you don't agree with the changes

- Call 800-829-8374 to review your account.

We'll assume you agree with the information in this notice if we don't hear from you.

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