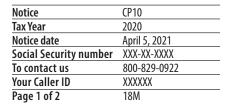


Department of the Treasury Internal Revenue Service Austin, TX 73301-0025









FIRST & LAST NAME 5555 AVENUE PARKWAY ANYCITY CA XXXXX-XXXX

XXXXXX

Changes to your 2020 Form 1040

Amount applied to 2021 estimated tax: \$2,614.00

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

• Recovery Rebate Credit
You wanted \$3,000.00 of your overpayment
applied to your 2021 estimated tax, We were
able to apply only \$2,614.00 of the
overpayment as you requested.
We made changes to your return that correct
this error. As a result, we reduced your 2021
estimated tax payment from \$3,000.00
to \$2,614.00.

Summary

Payments you made	
Tax you owed	
Amount applied to 2021 estimated tax	
Refund due	

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 within 60 days from the date of this notice, we'll proceed as if you agree with the information in this notice.

If you agree with the changes we made

- You don't need to do anything.
- Adjust your 2021 estimated tax payments to avoid any possible underpayment.

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 and 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 within 60 days from the date of this notice. We'll then reverse the change we made to your account. 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 weeks to explain the process and your rights.

If you do not contact us within 60 days from the date of this notice 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, whivhever is later.

- Keep this notice for your records.
- You can contact us by mail at the a Be sure to include your Social Security you are writing about.

If you need assistance, please don't hesitate

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 aduusted gross income exceeds \$75,000 (\$150,000 if married filing jointly \$112,500 if head of household).
 - The amount was computed incorrectly. (683D)

We could not apply the overpayment as you requested because either:

- We made changes to your return or the payments claimed on your return did not match our records. You may have already received a separate notice explaining the changes we made.
- You owed other taxes or legal obligations which we are required to collect. You will receive a separate notice explaining any offset we made.

Your tax calculations	Description	Your calculations	IRS calculations
	Adusted gross income, Form	\$33,195.00	\$33,195.00
	<u>1040 line 1:</u> T <u>a</u> xable income, Form 1040 line	5,795.00	5,795.00
	<u>15</u> Total tax, Form 1040 line 24	\$578.00	\$578.00
Your payments and credits	Description		IRS calculations
	Income tax withheld, Form 1040 line 25d		\$0.00
	Estimated tax payments, Form 1040 line 2	26, SCH 3 line 9	3,192,000
Other credits, Form 1040 I F2f		1 3 lines 8, 10, 11,	0.00
	Other payments		0.00
	Total payments and credits		\$3,192.00

Additional information

- Visit www.irs.gov/cp10
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3678).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.