



Department of the Treasury  
Internal Revenue Service  
Mail Stop C1 6525  
Kansas City MO 64999-0025

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SHARATH GOPALAKRISHNA & D NAGA  
2523 STERLING GREEN DR  
MORRISVILLE NC 27560-7968

For your reference

**Notice name** CP12      **Tax year** 2023  
**Notice date** March 18, 2024  
**Your TIN** XXX-XX-4424  
**Your caller ID** 852152  
**Last date to respond** May 17, 2024  
 Visit [IRS.gov/CP12](https://www.irs.gov/CP12) to learn more about this notice.

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

• **Child Tax Credit/Credit for Other Dependents**

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

**Adjusted Refund: \$1,070.00**

**Billing summary**

Payments you made	-\$8,349.00
Tax you owed	\$7,279.00
Amount applied to your 2024 estimated tax	\$0.00
<b>Refund</b>	<b>\$1,070.00</b>

**Why we changed your information**

- We changed the amount claimed as nonrefundable Child Tax Credit or credit for other dependents on your tax return because you either didn't enter an amount or entered an incorrect amount based on the number of boxes you checked on page 1 of your tax return.

**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 May 17, 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 -\$1,070.00, 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 we made:**

- Call 800-829-8374 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 May 17, 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.

How to resolve this issue – **continued**

- **If you do not contact us by May 17, 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	\$92,000.00	\$92,000.00
Taxable income, Form 1040 line 15	\$64,300.00	\$64,300.00
<b>Total tax, Form 1040 line 24</b>	<b>\$5,279.00</b>	<b>\$7,279.00</b>

## Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$8,349.00
Estimated tax payments, Form 1040 line 26	\$0.00
Other credits, Form 1040 line 32	\$0.00
Other payments received	\$0.00
<b>Total payments and credits</b>	<b>\$8,349.00</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 800-829-8374.
- **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

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.

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.



Scan here to view the  
Taxpayer Advocate Website