Department of Treasury
Internal Revenue Service
[redacted]

Notice	CP19
Tax Year	2008
Notice date	March 2, 2009
Social Security number	999-99-9999
To contact us	Phone [redacted]
Your Caller ID	123456

[redacted]

Changes to your 2008 Form 1040

Proposed amount due: $9,999.99

After reviewing your 2008 tax return, we believe you've incorrectly claimed certain deduction or credits. To correct these errors, we made changes to your return and are not allowing the following:

- Your claim for the fuel tax credit

As a result, you owe $9,999.99.

Summary

Increase in tax and/or Decrease in Credits	$517.00
Overpayment reported on tax return	-207.00
Proposed amount due	**$310.00**

What you need to do immediately

Review this notice and compare our changes to the information on your 2008 tax return.

If you agree with the changes we made

- Complete, sign, and date the Response form, and mail it to us along with your payment of $9,999.99 so we receive it within 30 days of the date on this notice. You will receive a separate bill for any interest and penalty amounts due.
- If you agree with the changes we made but can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for: "tax payment options" for more information about:
  – Installment and payment agreements—download required forms or save time and money by applying online if you qualify
  – Automatic deductions from your bank account
  – Payroll deductions
  – Credit card payments

Or, call us at 1[redacted] to discuss your options.

If you don't agree with the changes

- Complete the Response form, and send it to us along with a signed statement and any documentation that supports your claim so we receive it within 30 days of the date on this notice. On page 2 we explain the type of documentation you can submit.

If we don't hear from you

If we don't receive a Response form and payment from you within 30 days of the date on this notice, interest will increase and additional penalties may apply.

Changes to your 2008 tax return

Information was changed because of the following:

- Based on information you provided on your return, you are not eligible for the Fuel Tax Credit because:
  - Allowable business use of the fuel isn't evident on your return, and/or
  - The diesel fuel or kerosene was used for farming purposes, and/or
  - Your business activity doesn't match your credit claim, and/or
  - You claimed a credit as a gasoline wholesale distributor, and/or
  - You didn't provide the required documentation with Form 4136, Credit for Federal Tax on Fuel]

  If you disagree with these changes, please send us documentation that supports your claim.

  Provide copies of receipts and documentation showing that you met the listed requirements to claim the credit.

Your tax calculations

Tax shown before this change	$216.00	
Total tax after change	$733.00	
Increase in tax and/or decrease in credits		$517.00
Minus overpayment or refund before this change		$206.98
Total amount you owe the IRS now		$310.02

Additional Information

- Visit www.irs.gov/cp19.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed documents:
  – Your Rights as a Taxpayer (Publication 1)
  – Privacy Act Notice (Notice 609)
- We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

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[redacted]

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Response form

[redacted]

Fold here

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it within 30 days of the date on this notice. Be sure our address shows through the window.

To request more time to respond, call us at [redacted] between the hours of 7:00 am to 7:00 pm Local time. Remember: Additional interest will be charged during this period if the information in this notice is correct.

Provide your contact information

If your address has changed, please call [redacted] or visit www.irs.gov.

[redacted]

Primary phone	Best time to call	Secondary phone	Best time to call
	a.m. p.m.		a.m. p.m.

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1. Indicate your agreement or disagreement

☐ **I/We agree with all changes**

I/We agree with the changes to our 2008 tax return, and understand that:

- I/We owe $9,999.99 in additional tax or payment adjustments.
- The IRS will continue to charge interest until we've paid the tax in full. Certain penalties may also apply. We'll receive a separate bill for any interest and penalty amounts due.
- I/We can challenge these changes in the U.S. Tax Court only if the IRS determines after the date we sign this form that we owe additional taxes for 2008.
- I/We can file for a refund at a later date.

Please sign and return this form with your payment. Both spouse's signatures are required.

Signature ____________________ Date ________

Spouse's signature ____________________ Date ________

☐ **I/We don't agree with some or all of the changes**

Please return this form and include a statement signed by you (and your spouse, if filing a joint return) that explains what you don't agree with. Also include copies of any documentation required as explained on page 2.

Note: You can fax documentation to [redacted]

2. Indicate your payment option

I/We are enclosing (check all that apply):

☐ Full payment of $9,999.99
☐ Partial payment of $ ________________
☐ No payment
☐ A completed Installment Agreement Request (Form 9465)

- Write your Social Security number (999-99-9999), the tax year (2008) and the form number (1040) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.