



Department of Treasury  
Internal Revenue Service

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Notice	CP25
Tax year	2009
Notice date	March 31, 2010
Social Security number	999-99-9999
To contact us	Phone
Call center number	1234

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Changes to your 2009 Form 1040

## We adjusted your estimated tax total

We changed your 2009 Form 1040 to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file. As a result, we adjusted your estimated tax total.

### Summary

Tax you owed	\$714.00
Payments you made	- 711.00
<b>Amount due</b>	<b>\$0.00</b>

### What you need to do

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

#### If you agree with the changes we made

- You don't need to respond to this notice. We reduced your account balance to zero because the amount owed was so small. Please don't send a payment.

Continued on back...



## Contact information

INTERNAL REVENUE SERVICE

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If your address has changed, please call or visit [www.irs.gov](http://www.irs.gov).

- ☐ Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2009), and the form number (1040) on any correspondence.

☐ a.m.  
☐ p.m.

☐ a.m.  
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

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What you need to do — **continued**

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

- Call [REDACTED] to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

### Changes to your 2009 tax return

Information was changed because of the following:

- We changed your 2009 Form 1040 to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file, because you listed an incorrect amount in one of these areas.

#### Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$53,472.00	\$53,472.00
Taxable income, line 43	23,472.00	23,472.00
<b>Total tax, line 60</b>	<b>\$714.00</b>	<b>\$714.00</b>

#### Your payments and credits

Description	IRS calculations
Income tax withheld, line 61	\$711.00
Estimated tax payments, line 62	00.00
Other credits, lines 63–67, 69, 70	00.00
Other payments	00.00
<b>Total payments and credits</b>	<b>\$711.00</b>

### Payments credited to your account for 2009

Our records show that you didn't make estimated tax payments.

### Additional information

- Visit [www.irs.gov/cp25](http://www.irs.gov/cp25).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

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