



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

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NORMAN ARMOUR  
3400 LAGUNA ST APT 227  
SAN FRANCISCO CA 94123-7213

For your reference  
**Notice name** CP24 **Tax year** 2022  
**Notice date** October 30, 2023  
**Your caller ID** 198421  
**Your TIN** XXX-XX-7335  
**Last date to respond** December 29, 2023  
**For more information** visit [irs.gov/CP24](https://irs.gov/CP24) to learn more about this notice and avoid waiting on the phone.

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Page 1 of 2

We changed your 2022 form 1040SR 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, you are due a refund of \$0.00.

## Refund: \$0.00

### Billing summary

Payments you made	- \$16,632.00
Tax you owed	\$12,039.00
Amount applied to 2023 estimated tax	\$4,593.00
<b>Refund</b>	<b>\$0.00</b>

Check to see if you need to adjust your estimated tax payments in the future since your tax was refigured.

Review the changes made to your account under "Tax calculations, payments and credits" section. If you disagree, you can contact us at 800-829-8374. Be sure to have your account information available when you call. See the "How to resolve this issue" section for more information.

### How to resolve this issue

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 \$0.00, 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.

### Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040SR line 11	\$136,823.00	\$136,823.00
Taxable income, Form 1040SR line 15	\$120,447.00	\$120,447.00
<b>Total tax, Form 1040SR line 24</b>	<b>\$12,039.00</b>	<b>\$12,039.00</b>

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**Your payments and credits**

Description	IRS calculations
Income tax withheld, Form 1040SR line 25d	\$0.00
Estimated tax payments, Form 1040SR line 26, SCH 3 line 10	\$16,632.00
Other credits, Form 1040SR lines 27-30, SCH 3 lines 9, 11, 12, 14	\$0.00
Other payments received	\$0.00
<b>Total payments and credits</b>	<b>\$16,632.00</b>

**Payments credited to your account for 2022**

- Your payments, including credits received from another tax year, are shown below. Please call 800-829-8374 if any information is incorrect or missing.

Date Received	Payment Description	IRS payment locator number	Amount
6/13/2022	Payment	86220166298292	\$16,632.00

**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.
- Your tax return showed that you wanted \$6,622.00 applied to your 2023 Estimated Tax, however we were unable to apply this amount because of the above changes. Therefore, you may need to adjust your Estimated Tax Payments to avoid being charged a penalty for underpayment.

**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 LTC must be for free or a small fee. To find an LTC 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