IRS

Department of Treasury
[redacted]

Notice	CP19
Tax Year	[redacted]
Notice date	March 2, 2009
Social Security number	[redacted]
To contact us	Phone [redacted]
Your Caller ID	[redacted]

[redacted]

Changes to your [redacted] Form [redacted]

Proposed amount due: $[redacted]

After reviewing your [redacted] tax return, we believe you've incorrectly claimed certain exemptions 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 $[redacted]

Summary

Overpayment reported on tax return	$[redacted]
Increase in tax and/or Decrease in Credits	[redacted]
Proposed amount due	$[redacted]

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 $[redacted] so we receive it within 30 days of the date on this notice

Continued on back…

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[redacted]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ([redacted], the tax year ([redacted]) and the form number ([redacted]) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
[redacted]

Amount due $[redacted]

[redacted]

What you need to do immediately —**continued**

- 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 [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. Below we explain the type of documentation you can submit.

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[redacted]

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

☐ Please check here if you've included any correspondence. Write your Social Security number ([redacted]), the tax year ([redacted] and the form number ([redacted]on any correspondence.

Contact information

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

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 [redacted] 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

Description	Your calcula ions	IRS calculations
Adjusted gross income, line 37	$[redacted]	[redacted]
Taxable income, line 43	[redacted]	[redacted]
Total tax, line 60	$[redacted]	$[redacted]

Your payments and credits

Description	Your calcula ions	IRS calculations
Income tax withheld, line 61	$[redacted]	$9[redacted]
Other credits, lines 63-67, 69, 70	[redacted]	[redacted]
Total payments and credits	$[redacted]	[redacted]

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.

Department of the Treasury
[redacted]

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[redacted]

Fold here

Response form

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 of this notice. Be sure our address shows through the window.

To request more time to respond, call us at [redacted]. 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 a.m. p.m.	Secondary phone	Best time to call a.m. p.m.

1. Indicate your agreement or disagreement

☐ **I/We agree with all changes**

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

- I/We owe [redacted] in additional tax, payment adjustments, and interest.
- The IRS will continue to charge interest until we've paid the tax in full. Certain penalties may also apply.
- 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].

Continued on back…

[redacted]

2. Indicate your payment option

I/We are enclosing (check all that apply):
☐ Full payment of [redacted]
☐ Partial payment of $ ______________
☐ No payment
☐ A completed Installment Agreement Request (Form 9465)

- Write your Social Security number ([redacted]), the tax year [redacted]) and the form number [redacted]) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.