



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

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%CHOICE TAX RELIEF INC 1001 WILSHIRE BLVD # 1370 LOS ANGELES CA 90017-2415

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Notice name CP13

Tax year 2021

Notice date June 3, 2024

Your TIN

Last date to respond August 2, 2024 Visit IRS.gov/CP13 to learn more about this notice.

CAF 29H 683D

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We found an error on your 2021 Form 1040, which affects the following area of your return:

· Recovery Rebate Credit

We changed your return to correct this error. As result, you don't owe us, and we don't owe you a refund.

Amount due: \$0.00

## Billing summary

Amount due:

\$ 0.00

# Why we changed your information

- We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following:
  - The Social Security number of one or more individuals claimed as a qualifying dependent was missing or incomplete.
  - The last name of one or more individuals claimed as a qualifying dependent does not match our records.
  - One or more individuals claimed as a qualifying dependent exceeds the age limit.
  - Your adjusted gross income exceeds \$75,000 (\$150,000 if married filing jointly, \$112,500 if head of household).
  - The amount was computed incorrectly.

## 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 August 2, 2024, we'll proceed as if you agree with the information in this notice.

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

You don't need to respond to this notice.

#### 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 August 2, 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.
- If you do not contact us by August 2, 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.

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## Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	-\$16,878.00	-\$16,878.00
Taxable income, Form 1040 line 15	\$0.00	\$0.00
Total tax, Form 1040 line 24	\$0.00	\$0.00

## Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$0.00
Estimated tax payments, Form 1040 line 26, SCH 3 line 10	\$0.00
Other credits, Form 1040 lines 27a, 28-30, SCH 3 lines 9, 11, 12, 14	\$0.00
Other payments received	\$0.00
Total payments and credits	\$0.00

## IRS help

- For online assistance, visit 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 <u>irs.gov/taxpayer-bill-of-rights</u>.

#### **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 or call 877-777-4778.

Scan here to view the Taxpayer Advocate Website

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;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at 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.