

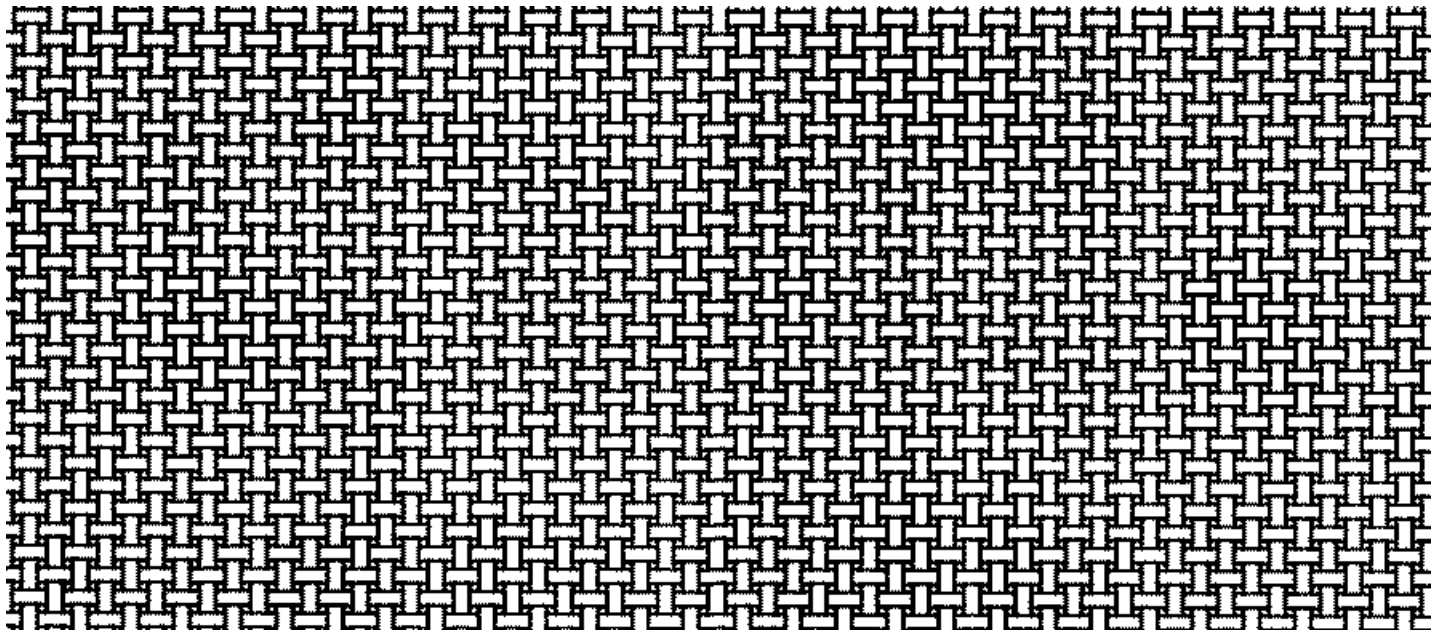


Department of the Treasury
Internal Revenue Service
Mail Stop C1 6525
Kansas City MO 64999-0025

IRS Notice CP24

DAVID M NEELEY
12278 DICKINSON RD
WHITE PIGEON MI 49099-8115

May 11, 2026






Important: Your 2025 return has been changed

Your 2025 Form 1040 tax return was changed to match our record of payments you made. As a result, you are due a refund of \$5,802.00. This notice explains what was changed and how you can dispute the changes.

If you disagree with our change(s), contact us by July 10, 2026.

 **Tip:** Having a copy of your 2025 Form 1040 return on hand as you review this notice can be helpful.

Account Summary

If you agree with our change(s), you don't need to respond to this notice. If you haven't already received a refund for \$5,802.00, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

Be sure to report any interest we owe you as taxable income on your return for this year.

Description	Amount
Payments you made	-\$25,123.00
Tax you owed	\$19,321.00
Refund	* \$5,802.00

*Your refund will be more if we owe you interest.

Note: The above summary may not reflect transactions within the last 21 days.

What we changed on your return

We changed your return to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file. We made the following correction(s) to your return:

What to do if you disagree with our changes

The rights to request a reversal if you disagree with our changes and to appeal to the U.S. Tax Court described above do not apply to changes we made to your return to match our record of payments made on your account. However, you may still contact us by phone or in writing to dispute changes that we made to the estimated tax payments, credits from another tax year, and/or payments made with an extension of time to file that you reported on your return.

More information about our changes

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income	\$102,091.00	\$102,091.00
Taxable income	\$67,977.00	\$67,977.00
Total tax	\$19,321.00	\$19,321.00

Your payments and credits

Description	IRS calculations
Income tax withheld	\$8,872.00
Estimated tax payments	\$6,555.00
Other credits	\$0.00
Other payments received	\$9,696.00
Total payments and credits	\$25,123.00

If you made estimated tax payments that our records don't show, visit [IRS.gov/Account](https://www.irs.gov/Account) to view your payment history.



Where to find more information

- Visit [IRS.gov/CP24](https://www.irs.gov/CP24) for more information related to this notice.
- If you are still unsure about why we made these change(s), call us at 800-829-8374 and an IRS representative can provide more information about the error(s) that we identified on your return.
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- **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 for 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://www.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://www.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](https://www.TaxpayerAdvocate.IRS.gov/LITCmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [IRS.gov/Forms](https://www.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.