



Department of Treasury
Internal Revenue Service
PO BOX 149338
Austin TX 78714-9338

Certified Mail Number

	2D-Bar Code
Notice	3219N
Tax year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
To contact us	800-829-1040
Hours of operation	7:00 a.m. to 7:00 p.m., CT
Your caller ID	123456
Last day to petition	April 27, 2019
Tax Court	
Page 1 of 8	

TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

Notice of Deficiency Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2017 income tax.

You have the right to challenge this determination in the United States Tax Court. This notice explains how the increase in tax was calculated and how you can challenge it in the Tax Court. Your petition to the Tax Court must be filed by April 27, 2019.

Our records indicate you have not filed your 2017 tax return. We will still accept your return and filing your return may reduce the amount due.

Summary

Your tax liability (deficiency)	\$5,500.00
Payments you made	-2,000.00
Failure-to-file penalty	100.00
Failure-to-pay penalty	150.00
Estimated tax penalty	100.00
Interest charges	150.00
Amount due	\$4,000.00

You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is January 28, 2019. The Court can't consider your case if the petition is filed late, so you should consider filing your petition as early as possible. If you decide to file a petition, send that petition to the following address:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Clerk of the United States Tax Court at the address directly above or at 202-521-0700 (not a toll-free number).

Attach a copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

2D Bar Code

Notice 3219N

Tax year 2017

Notice date January 28, 2019

Social Security number XXX-XX-XXXX

Page 2 of 8

You can still file your return

Review this notice and our tax calculations.

If you do not agree with the amount due:

- Complete, sign, and date the Response form, and mail it to the IRS along with a copy of your return so we receive it by April 27, 2019. Mail the Response form to the IRS at the address shown on the Response form (an envelope is enclosed). Please be sure to place your Response form on top of your return. Do NOT mail the Response form or your return to the Tax Court.
- If you want us to consider additional information, please include the information with the Response form and the return.
- If you are filing a joint return, both taxpayers are required to sign the Response form.
- We can assess the tax shown on the return.
- **Important: If you file a return with the IRS and you do not timely file a petition with the Tax Court, you will not be able to contest your tax liability or penalties in the Tax Court. If you continue to disagree with our determination, you will have to pay the tax and seek a refund in federal district court or the United States Court of Federal Claims.**
- If you do not agree with the amount due, you can agree to the assessment of the amount due and pay the amount due to stop the running of interest and still file a petition with the Tax Court.

If you agree with the amount due:

- Sign the enclosed Response form, and mail it to the IRS at the address shown on the Response form (an envelope is enclosed). Do NOT mail the Response form or your return to the Tax Court.
- You can send a payment with a signed copy of your return. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If we don't hear from you and you don't file a petition with the Tax Court

If we don't receive your return for tax year 2017, you don't agree to our assessment, and you don't file a petition with the Tax Court by April 27, 2019, we will assess your tax liability, plus any penalties and interest. You will receive a bill from us for this amount.

2D Bar Code

Notice 3219N

Tax year 2017

Notice date January 28, 2019

Social Security number XXX-XX-XXXX

Page 3 of 8

Tax calculations

This section shows how we calculated your tax liability for tax year 2017. Please review it as you complete your return. Keep in mind we can't accept this page as a return.

Your income

	Reported to IRS
Wages	\$25,150
Taxable interest	1,500
Ordinary dividends	500
Other income	10,000
Total income	\$37,150

Your tax and credits

We've calculated the assessment assuming a filing status of "single" or "married filing separate", only one personal exemption, and the standard deduction.

	Reported to IRS
Adjusted gross income	\$37,150
Standard deduction	6,350
Personal exemption allowance	4,050
Taxable income	26,750
Self-employment tax	2,000
Total tax	\$5,500

Your payments

	Reported to IRS
Income tax withheld	\$1,500
Estimated tax payments	500
Total payments	\$2,000
Net tax due	\$3,550

2D Bar Code	
Notice	3219N
Tax year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
Page 4 of 8	

Income reported by others

This section shows you what income information we received about you from others (including your employers, banks, mortgage holders, etc.). If all of your income is not listed here, you must file a tax return and can't agree to the amount due.

Received from	Address	Account information	Income type	Reported to IRS
BUSINESS NAME	ADDRESS CITY, ST ZIP	EIN Form W-2	Wages	\$25,150
			Medicare wages	25,150
			Tax withheld	1,500
			FICA tax withheld	500
			Medicare tax	100

Penalties

We are required by law to charge any applicable penalties. Note, if your tax is not paid some of the penalties continue to accrue to the maximum provided by law.

Failure-to-file

Description	Amount
Failure-to-file	\$100.00
<p>We assess a 5% monthly penalty for filing a return late for each month or part of a month the return is late, for up to 5 months.</p> <p>When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month.</p> <p>We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. When an income tax return is more than 60 days late, the minimum penalty is \$205 or 100% of the amount of tax required to be shown on the return that you didn't pay, whichever is less.</p> <p>(Internal Revenue Code Section 6651)</p>	

2D Bar Code	
Notice	3219N
Tax year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
Page 5 of 8	

Penalties-continued

Failure-to-pay

Description	Amount
Failure-to-pay	\$150.00
<p>We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.</p> <ul style="list-style-type: none"> • The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions. • The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more). <p>If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. For a detailed computation of the penalty call 866-xxx-xxxx. (Internal Revenue Code Section 6651)</p>	

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$100.00
<p>When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210, or Tax Withholding and Estimated Tax (Publishing 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)</p>	

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Description	Amount
Current interest	\$150.00

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter. Interest will continue to accrue until your unpaid tax, penalties, and interest are paid.

2D Bar Code	
Notice	3219N
Tax year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
Page 6 of 8	

Additional information

- Visit www.irs.gov/3219n
- For information about filing a return, visit www.irs.gov and search keyword "Past Due Return".
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 5, Your Appeal Rights
 - Notice 609, Privacy Act Notice
 - Notice 1214, Helpful Contacts for Your "Notice of Deficiency"
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us at 866-xxx-xxxx.

Low Income Taxpayer Clinics

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your Local Taxpayer Advocate office at:

135 High Street, Stop 219
Hartford, CT 06103
Phone: (860) 594-9100
Fax: (855) 836-9629

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.



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 Austin TX 78714-9338

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 2D Bar Code

Notice 3219N

Tax Year 2017

Notice date January 28, 2019

Social Security XXX-XX-XXXX
number

Page 7 of 8

INTERNAL REVENUE SERVICE
 P.O. BOX 149338 STOP 5501
 AUSTIN, TX 78714-9338

Response form

..... **Fold here**

Please complete this form to indicate whether you're enclosing your return, or if you agree with the amount due. Attach it to your return or include it with your response. Mail it to us using the enclosed envelope so we receive it April 27, 2019. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please call 866-xxx-xxxx.

TAXPAYER NAME
 ADDRESS
 CITY, STATE ZIP

.....
 a.m. a.m.
 p.m. p.m.

 Primary phone number Best time to call Secondary phone number Best time to call

I'm enclosing my return

I am enclosing a signed and dated copy of my 2017 tax return.

2D Bar Code	
Notice	3219N
Tax Year	2017
Notice date	January 28, 2019
Social Security number	XXX-XX-XXXX
Page 8 of 8	

I'm enclosing my return—continued

I agree with the amount due

I consent to the immediate assessment and collection of the deficiency and any penalties determined in this notice, along with applicable interest.

I understand that:

- I owe \$4,000.00 and the penalties and interest are calculated to April 27, 2019.
- The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone to represent you by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

Signature

Date

Indicate your payment option

I am enclosing (check all that apply):

- Full payment of \$4,000.00
- Partial payment of \$_____
- No payment
- A completed Installment Agreement Request (Form 9465)

- Write your Social Security number XXX-XX-XXXX, the tax year 2017, and the form number on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.