



Department of Treasury  
Internal Revenue Service  
PO BOX 249  
Memphis, TN 38101-0249

Notice	CP14
Tax Year	2007
Notice date	March 2, 2009
Social Security number	XXX-XX-XXXX
To contact us	Phone 1-XXX-XXX-XXXX
Your Caller ID	1234

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s018999546711s  
JAMES & KAREN Q. HINDS  
22 BOULDER STREET  
HANSON, CT 00000-7253

You have unpaid taxes for 2007  
**Amount due: \$537.40**

Our records show you have unpaid taxes for the tax year ending on December 31, 2007 (Form 1040).

### Billing Summary

Tax you owed	\$3,183.00
Payments and credits	- 3,328.00
Failure-to-file penalty	286.47
Failure-to-pay penalty	127.32
Failure to pay proper estimated tax penalty	145.00
Interest charges	123.61
<b>Amount due by March 23, 2009</b>	<b>\$537.40</b>

### What you need to do immediately

#### Pay immediately

- Send us the amount due of \$537.40 by March 23, 2009, to avoid additional penalty and interest charges.

Continued on back...



James & Karen Q. Hinds  
22 Boulder Street  
Hanson, CT 00000-7253

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### Payment

**Amount due by  
March 23, 2009**

**\$537.40**

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150  
s018999546711s

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

Pay immediately—**continued**

- If you 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](http://www.irs.gov) and search for keyword: "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 1-XXX-XXX-XXXX to discuss your options.

**If you think there's been a mistake**

Call 1-XXX-XXX-XXXX to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

**If we don't hear from you**

If you don't pay \$537.40 by March 23, 2009, interest will increase and additional penalties may apply.

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-file**

Date filed	Months late	Unpaid amount	Penalty rate	Amount
1/27/08	2	\$3,183.00	5.0%	<b>\$286.47</b>

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**Contact information**

If your address has changed, please call 1-XXX-XXX-XXXX or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Social Security number (XXX-XXX-XXXX), the tax year (2007), and the form number (1040) on any correspondence.

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

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150  
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Primary phone Best time to call Secondary phone Best time to call



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**Penalties—continued**

When you file your tax return after the due date, we charge a penalty of up to 5.0% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$100 or 100% of the unpaid tax, whichever is less, for tax returns due before December 31, 2008. We count part of a month as a full month. (Internal Revenue Code Section 6651)

**Failure-to-pay**

Date filed	Months late	Unpaid amount	Penalty rate	Amount
4/15/08	8	\$3,183.00	5.0%	<b>\$127.32</b>

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code Section 6651)

**Failure to pay proper estimated tax**

Description	Amount
<b>Total failure to pay proper estimated tax</b>	<b>\$145.00</b>

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 (Publication 505) from [www.irs.gov](http://www.irs.gov) or call us for a copy. (Internal Revenue Code section 6654)

**Removal or reduction of penalties**

We understand that circumstances—such as economic hardship, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

**Removal of penalties due to erroneous written advice from the IRS**

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to [www.irs.gov](http://www.irs.gov) or call 1-XXX-XXX-XXXX.

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## Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
5/27/08–6/30/08	34	6.0	0.005588873	\$3,183.00	\$17.79
6/30/08–9/30/08	92	5.0	0.012646750	3,200.79	40.48
9/30/08–11/27/08	58	6.0	0.009552757	3,241.27	30.96
11/27/08–12/31/08	34	6.0	0.005588873	3,558.70	19.89
12/31/08–1/27/09	27	5.0	0.003705224	3,578.59	113.26
1/27/09–3/2/09	34	5.0	0.004668077	263.85	1.23
<b>Total interest</b>					<b>\$123.61</b>

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

## Additional Information

- Visit [www.irs.gov/cp14](http://www.irs.gov/cp14).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.