



Department of the Treasury
Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249

IRS Notice CP14E

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%CHOICE TAX RELIEF INC

June 8, 2026

Notice of Balance Due for your 2025 Form 1040-SR taxes

Amount You Owe

\$30,730.87

Includes penalties and interest

Payment Due By

June 29, 2026

Pay in full to avoid additional penalty and interest charges

Pay Online

IRS.gov/Payments

Save time and receive instant confirmation of your payments

Why Do I Owe?

Our records show you filed your 2025 Form 1040-SR with an amount due and didn't pay by the return due date. The tax you owe is more than you paid throughout the year. The table below shows how we calculated your balance:

Description	Amount
Tax you owed when you filed your return	\$32,604.00
Total Penalties	\$1,487.45
Total Interest	\$258.42
Payments and credits	-\$3,619.00
Amount due by June 29, 2026	\$30,730.87

⚠ Note: The table above may not reflect transactions made within the last 21 days. If you already paid the amount due, don't pay again. If you have a pending or approved payment plan, see the "IRS Help" section of this notice.

What Are My Options?

Pay your balance by Jun 29, 2026. Pay online to ensure we receive your payment by the due date. If you can't pay online, you can mail us a check or money order to the "United States Treasury." If you mail your payment, be sure to attach the stub at the end of this notice.

If you can't pay the full amount you owe right now, visit [IRS.gov/PaymentPlans](https://www.irs.gov/PaymentPlans) to apply for a payment plan to pay your balance over time. If you're experiencing financial hardship, visit [IRS.gov/Hardship](https://www.irs.gov/Hardship) to learn more about options to help resolve your tax debt.

What happens if I don't respond by June 29, 2026? After this date, interest accumulates on your total balance and additional penalties may apply to your account. Penalties can be as high as 50% or more of the tax you owe.

For more information about your notice and ways to pay, visit [IRS.gov/CP14E](https://www.irs.gov/CP14E).

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit [IRS.gov/Penalties](https://www.irs.gov/Penalties) to learn more.

Failure to pay proper estimated tax penalty (Internal Revenue Code 6654)

Date received	To date	Days	Rate	Factor	Principal	Penalty
04/15/2025	06/15/2025	61	7.0%	0.00019178	\$6,431.15	\$75.24
06/15/2025	06/30/2025	15	7.0%	0.00019178	\$12,862.30	\$37.00
06/30/2025	09/15/2025	77	7.0%	0.00019178	\$12,862.30	\$189.94
09/15/2025	12/31/2025	107	7.0%	0.00019178	\$19,293.45	\$395.91
12/31/2025	01/15/2026	15	7.0%	0.00019178	\$19,293.45	\$55.50
01/15/2026	03/31/2026	75	7.0%	0.00019178	\$25,724.60	\$370.01
03/31/2026	04/15/2026	15	7.0%	0.00019178	\$25,724.60	\$74.00
Total failure to pay proper estimated tax						\$1,197.60

When you don't pay enough taxes due for the year with your quarterly estimated tax payments and you don't have enough withholding, 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 [IRS.gov](https://www.irs.gov) or call us for a copy.

Note: The penalty amount shown here may differ from the amount shown on this notice. The computation shown here may include late payment penalty on amounts due before the adjustment.

Failure to pay (Internal Revenue Code 6651)

We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.

Date received	Months late	Unpaid amount	Penalty rate	Amount
06/15/2026	02	\$28,985.00	0.50%	\$289.85
Total failure to pay				\$289.85

Interest (Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit [IRS.gov/Interest](https://www.irs.gov/Interest) for more information.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2026 – 06/08/2026	54	6.0%	0.008915491	\$28,985.00	\$258.42
Total interest					\$258.42

IRS Help

- For online assistance, visit [IRS.gov/Help](https://www.irs.gov/Help).
- If you can't find what you need online, call the IRS at 833-678-7020.
- **If you have an approved payment plan, or have applied for one, continue making payments per that agreement. Remember that interest continues to be charged until you fully pay your balance.**
- If you are a debtor in a bankruptcy case, this notice is for your information only and is not intended to seek payment outside of the bankruptcy process for taxes due before you filed your petition. You will not receive another notice for the balance due while the automatic stay remains in effect. For more information about Bankruptcy visit: [IRS.gov/DeclareBankruptcy](https://www.irs.gov/DeclareBankruptcy).

Taxpayer Rights and Sources for Assistance

The Taxpayer Bill of Rights groups rights from the Internal Revenue Code into ten fundamental taxpayer rights. IRS employees are responsible for knowing and following these rights. See IRC Section 7803(a)(3). For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights.



The Taxpayer Advocate Service is an **independent** organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. We can offer you free help if your tax problem is causing a financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.

Learn more at TaxpayerAdvocate.irs.gov or call 877-777-4778. Use the Taxpayer Roadmap at www.TaxpayerAdvocate.IRS.gov/Roadmap to help you navigate the tax system.

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 LTC must be for free or a small fee. To find an LTC near you:

- Visit www.TaxpayerAdvocate.IRS.gov/LITC;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, at www.IRS.gov/Forms-Pubs; or
- Call the IRS toll-free at 800-TAX-FORM (800-829-3676) and request 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.



Notice	CP14E
Notice date	June 8, 2026



Amount due by **June 29, 2026** \$30,730.87

Amount enclosed: _____

- **Before you pay by check:** consider paying online at IRS.gov/Payments. It's easy, fast, and secure.
- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2025), and the **form number** (1040-SR) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
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