



Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0010



Notice	CP21B
Tax Year	2018
Notice date	October 23, 2023
Social Security number	XXX-XX-XXXX
To contact us	800-829-0922
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81/29567 -026306



1001 WILSHIRE BLVD # 1370\* PMB LOGAN E ALLEC  
LOS ANGELES, CA 90017-2415



026306

Changes to your 2018 Form 1040

## Refund due: \$11,474.60

We made the changes you requested to your 2018 Form 1040 to adjust your:

- penalty charge
- unemployment compensation

Our action is the result of your inquiry of September 28, 2023.

As a result, you are due a refund of \$11,474.60.

### Summary

Decrease in failure-to-file penalty	\$-4,989.15
Decrease in failure-to-pay penalty	\$-5,543.50
Decrease in interest	-941.95
<b>Refund due</b>	<b>\$11,474.60</b>

### What you need to do

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

- If you haven't already received a refund for \$11,474.60, you should receive a refund check within 2-3 weeks as long as you don't owe other tax or debts we're required to collect. Your refund amount may include interest. Keep in mind that any interest you receive on tax refunds is considered taxable income during the year you receive it.

#### If you don't agree with the changes

Call 800-829-0922 to review your account with a representative. Be sure you have your account information available when you call.

If we don't hear from you, we'll assume you agree with the information in this notice.

### Penalties

We are required by law to charge any applicable penalties.

#### Failure-to-pay penalty removed

We removed the penalty we previously charged you.



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## 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)

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2019 – 06/30/2019	76	6.0%	0.012570476	\$22,174.00	\$278.74
06/30/2019 – 10/15/2019	107	5.0%	0.014764464	22,452.74	331.50
10/15/2019 – 12/31/2019	77	5.0%	0.010603041	22,784.24	241.58
12/31/2019 – 06/30/2020	182	5.0%	0.025173319	23,025.82	579.64
06/30/2020 – 12/31/2020	184	3.0%	0.015195647	23,605.46	358.70
12/31/2020 – 06/30/2021	181	3.0%	0.014987301	23,964.16	359.16
06/30/2021 – 12/31/2021	184	3.0%	0.015237592	24,323.32	370.63
12/31/2021 – 03/31/2022	90	3.0%	0.007424381	24,693.95	183.34
03/31/2022 – 06/30/2022	91	4.0%	0.010021943	24,877.29	249.32
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	25,126.61	318.65
09/30/2022 – 12/31/2022	92	6.0%	0.015236961	25,445.26	387.71
12/31/2022 – 06/30/2023	181	7.0%	0.035318388	25,832.97	912.38
06/30/2023 – 09/04/2023	66	7.0%	0.012736751	26,745.35	340.65
<b>Total interest</b>					<b>\$4,912.00</b>

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

## Additional information

- Visit [www.irs.gov/cp21b](http://www.irs.gov/cp21b)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of this notice. Be sure to include your Social Security number, the tax year, and the form number you are writing about.
- Visit [www.irs.gov](http://www.irs.gov) and search: "Form 8888". See "Changes in Refund due to Math Errors and Refund Offsets" under General Instructions for deposit rules.
- If you have a power of attorney on file with us, a copy has been sent to him/her automatically.
- Keep this notice for your records.

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