



Department of the Treasury  
 Internal Revenue Service  
 P.O. Box 9002  
 Holtsville, NY 11742-9002



Notice	CP22E
Tax Year	2019
Notice date	November 20, 2023
Social Security number	XXX-XX-████
To contact us	800-829-8374
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 %LOGAN E ALLEC  
 1001 WILSHIRE BLVD # 1370  
 LOS ANGELES CA 90017-2415

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### Changes to your 2019 Form 1040A Amount due: \$60,778.40

As a result of your recent audit, we changed your 2019 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.  
 As a result, you owe \$60,778.40.

### Billing Summary

Account balance before this change	\$ -1,000.00
Increase in tax	87,019.00
Increase in credit for tax withheld	-49,532.00
Increase in failure-to-file penalty	8,434.58
Increase in failure to pay proper estimated tax penalty	977.99
Increase in failure-to-pay penalty	7,479.83
Increase in interest	7,399.00
<b>Amount due by December 11, 2023</b>	<b>\$60,778.40</b>

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### Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (XXX-XX-████), the tax year (2019), and the form number (1040A) on your payment and any correspondence.

Amount due by December 11, 2023

**\$60,778.40**

INTERNAL REVENUE SERVICE  
 OGDEN, UT 84201-0114



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## What you need to do immediately

### If you agree with the changes we made

- Pay the amount due of \$60,778.40 by December 11, 2023 to avoid additional interest and applicable penalty charges.
- Pay online or mail a check or money order with the attached payment stub.

**You can pay online now at [www.irs.gov/payments](http://www.irs.gov/payments).**

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

Call 800-829-8374 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.

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## Payment options

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](http://IRS.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](http://IRS.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](http://IRS.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](http://IRS.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](http://IRS.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](http://IRS.gov/account).



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## Penalties

We are required by law to charge any applicable penalties.

### Failure-to-file

Description	Amount
<b>Total failure-to-file</b>	<b>\$8,434.58</b>

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months. 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. 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 \$435 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less.

(Internal Revenue Code section 6651)

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

### Failure-to-pay proper estimated tax

Description	Amount
<b>Total failure to pay proper estimated tax</b>	<b>\$977.99</b>

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

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

### Failure-to-pay

Date received	Months late	Unpaid amount	Penalty rate	Amount
12/15/2023	41	\$36,487.00	0.50%	\$7,479.83
<b>Total failure-to-pay</b>				<b>\$7,479.83</b>

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Failure-to-pay — continued

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.

- 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).

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. (Internal Revenue Code section 6651)

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

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**Removal or reduction of penalties**

We understand that circumstances—such as a serious illness or injury, 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.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

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





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Penalties — continued

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



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

- You wrote us asking for written advice on a specific issue.
- You gave us adequate 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 address shown above. For a copy of the form, go to [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).

**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
07/15/2020 – 12/31/2020	169	3.0%	0.013948273	\$44,921.58	\$626.58
12/31/2020 – 06/30/2021	181	3.0%	0.014987301	45,548.16	682.64
06/30/2021 – 12/31/2021	184	3.0%	0.015237592	46,230.80	704.45
12/31/2021 – 03/31/2022	90	3.0%	0.007424381	46,935.25	348.47
03/31/2022 – 06/30/2022	91	4.0%	0.010021943	47,283.72	473.87
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	47,757.59	605.64
09/30/2022 – 12/31/2022	92	6.0%	0.015236961	48,363.23	736.91
12/31/2022 – 06/30/2023	181	7.0%	0.035318388	49,100.14	1,734.14
06/30/2023 – 09/30/2023	92	7.0%	0.017798686	50,834.28	904.78
09/30/2023 – 11/20/2023	51	8.0%	0.011239552	51,739.06	581.52

**Total interest**

**\$7,399.00**

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/cp22e](http://www.irs.gov/cp22e)
- You may find the following publications helpful:
  - Publication 1, Your Rights as a Taxpayer
  - Publication 594, The Collection Process
  - Publication 1660, Collection Appeal Rights
  - Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).

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Additional information — **continued**

- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to [www.irs.gov/payments](http://www.irs.gov/payments).
- 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.
- 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.