



Department of the Treasury
Internal Revenue Service
Mail Stop C1 6525
Kansas City MO 64999-0025

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1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415



For your reference

Notice name CP23 Tax year 2023

Notice date June 3, 2024

Your TIN

Last date to respond August 2, 2024

Visit [IRS.gov/CP23](https://www.irs.gov/CP23) to learn more about this notice.

CAF 18H

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We changed your 2023 form 1040 to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file. As a result, you owe \$2,734.05.

Amount due: \$2,734.05

Billing summary

Payments you made	-\$21,128.00
Tax you owed	\$23,797.00
Total penalties	\$31.68
Total interest	\$33.37
Amount due by June 24, 2024	\$2,734.05

How to resolve this issue

Review this notice and compare our changes to the information on your tax return.

If you agree with the changes we made:

- Pay the amount due of \$2,734.05 by June 24, 2024 to avoid additional penalty and interest charges

Options if you can't pay in full



Scan here to learn how to
securely review or make
changes to your payment plan

Pay over time

- Visit [irs.gov/payments](https://www.irs.gov/payments) to learn more about installment agreements, which allow you to pay your balance over time as long as you stay current with your filing obligations. If you owe \$50,000 or less, you can also apply online to save time and money at [irs.gov/opa](https://www.irs.gov/opa).

Settle your tax debt

- If you can't pay your balance in full, an offer in compromise could allow you to settle your tax debt for less than the full amount you owe. You can use our online pre-qualifier tool at [irs.gov/offers](https://www.irs.gov/offers) to see if you qualify and learn more about offers in compromise.

Temporarily delay collection

- In cases of financial hardship, the IRS may temporarily delay collection until your situation improves. Visit [irs.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay) to learn more.

If you disagree with the changes we made:

- Call 800-829-8374 using "Your caller ID" provided on the top of page one to review your account with a representative. Be sure to have your account information available when you call. You can also contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number, tax year, and form number you are writing about.

Continued on back...

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$198,263.00	\$198,263.00
Taxable income, Form 1040 line 15	\$161,248.00	\$161,248.00
Total tax, Form 1040 line 24	\$23,797.00	\$23,797.00

Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$20,028.00
Estimated tax payments, Form 1040 line 26	\$100.00
Other credits, Form 1040 line 32	\$0.00
Other payments received	\$1,000.00
Total payments and credits	\$21,128.00

Payments credited to your account for 2023

- Your payments, including credits received from another tax year, are shown below. Please call 800-829-8374 if any information is incorrect or missing.

Date Received	Payment Description	IRS payment locator number	Amount
7/7/2023	Payment	81219588309953	\$100.00

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 to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
Failure to pay (Internal Revenue Code Section 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.	05/15/2024	01	\$3,669.00	0.50%	\$18.34
		06/15/2024	01	\$2,669.00	0.50%	\$13.34

Total monthly penalties **\$31.68**

Total penalties (monthly + daily) **\$31.68**

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 for more information.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2024 – 05/06/2024	21	8.0%	0.004600211	\$3,669.00	\$16.88
05/06/2024 – 06/03/2024	28	8.0%	0.006138312	\$2,685.88	\$16.49
Total interest					\$33.37

IRS help

- For online assistance, visit irs.gov/help.
- If you can't find what you need online, call the IRS at 800-829-8374.

Taxpayer rights and sources of assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit taxpayeradvocate.irs.gov or call 877-777-4778.

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:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at irs.gov/forms; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of 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.



Scan here to view the
Taxpayer Advocate Website



%LOGAN E ALLEC
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415

Notice	CP23
Notice date	June 3, 2024
Taxpayer ID number	[REDACTED]

Amount due by June 24, 2024

\$2,734.05

Amount enclosed:

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number** [REDACTED] the **tax year** (2023), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0149



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