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

Notice	CP30
Tax Year	2023
Notice date	May 13, 2024
Social Security number	XXX-XX[redacted]
To contact us	800-829-8374
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[redacted]
%CHOICE TAX RELIEF INC
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415

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You've been charged a penalty for failing to pay estimated taxes

Your refund has been reduced

We reviewed your estimated tax penalty computation for the tax period ended 2023, and found an error. Our correction of this error increased the penalty to $928.64.

As a result, we have reduced your refund or credit elect to next year's tax.

If you were in a disaster area, you may have been granted additional time to file returns and pay taxes. We considered any such time when we computed your penalty.

Summary

Tax you owed	$46,600.00
Estimated tax payments	-22,360.00
Other payments and credits	-26,244.00
Failure to pay proper estimated tax penalty	928.64
Refund due	**$1,075.36**

Next Steps

If you haven't already received a refund check for $1,075.36, you should receive it within 4-6 weeks, as long as you don't owe other tax or debts we're required to collect.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay proper estimated tax

From date	To date	Days	Rate	Factor	Principal	Penalty
04/15/2023	06/15/2023	61	7.0%	0.00019178	$5,588.75	$65.38
06/15/2023	06/30/2023	15	7.0%	0.00019178	11,177.50	32.15
06/30/2023	09/15/2023	77	7.0%	0.00019178	11,177.50	165.06
09/15/2023	09/30/2023	15	7.0%	0.00019178	16,766.25	48.23
09/30/2023	12/31/2023	92	8.0%	0.00021918	16,766.25	338.08
12/31/2023	01/15/2024	15	8.0%	0.00021858	16,766.25	54.97
01/15/2024	03/01/2024	46	8.0%	0.00021858	22,355.00	224.77
Total failure to pay proper estimated tax						**$928.64**

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Penalties — **continued**

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 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.

Removal or reduction of penalties

We understand that circumstances – such as a serious illness or injury, a family member's death, or similar circumstance beyond your control – may make it difficult for you to meet your estimated tax payment obligation in a timely manner. While the penalty for underpayment of estimated tax generally cannot be waived for any such reason, it can be removed if you (or your spouse if you are filing jointly) first retired during the current or previous tax year after reaching age 62 or after becoming disabled and the underpayment was due to reasonable cause and not to willful neglect.

The penalty for underpayment of estimated tax can also be removed to the extent that the underpayment is the result of a casualty, local disaster, or other unusual circumstance such that it would not be fair to impose the penalty.

If you think you qualify for a waiver of the penalty under any provision explained above, please send your written explanation, signed under penalty of perjury, to us at the address at the top of this notice.

Even if you do not qualify for a waiver of the penalty under the provisions listed above, you may qualify to reduce or eliminate your penalty by following the instructions in Form 2210 if any of the following apply:

- You did not receive your income evenly through the year, and most of your income was received later in the year.
- Tax was not withheld evenly from your income throughout the year, with most of the tax being withheld earlier in the year.
- You (and your spouse, if filing jointly) filed returns that covered 12 months of the previous tax year, and the combined total tax shown on the returns you filed for the previous year is less than the total tax shown on this year's return.
- You filed a joint return for the previous tax year, but not for this tax year, and your share of the tax shown on the return for the previous year is less than the tax shown on the return for this year.

If the penalty you compute by following the instructions in Form 2210 is less than the penalty shown in this notice, send the completed Form 2210 to the address at the top of this notice. Attach a signed statement stating that the information on the form is true and correct. Ask for a correction of the assessed penalty using the completed Form 2210.

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Additional information

- Visit www.irs.gov/cp30
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- You can 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 and the tax year and form number you are writing about.
- Keep this notice for your records

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