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

IRS Notice CP30A

072916.671292.433055.25872 1 AV 0.621 371

[redacted]
%ANDREA COINS
18560 VIA PRINCESSA STE 220
CANYON COUNTRY CA 91387-8335

072916

May 25, 2026

Your refund has been increased to $180.48 because your penalty for failing to pay estimated tax payments was reduced.

We reviewed your Form 1040 for tax year 2025 and found you miscalculated your estimated tax penalty. According to our calculation, the penalty reported on your return is greater than the penalty due.

What happens next

You're due a refund of $180.48. If you haven't already received a refund you should receive it within 4 – 6 weeks if you don't owe other tax or debts we're required to collect.

If you were in a federally declared 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.

Billing summary

According to our calculation, the estimated tax penalty reported on your return is greater than the penalty due. Our correction reduces the penalty to $180.48. As a result, the amount you owe has changed.

Description	Amount
Tax you owed	$47,891.00
Tax withheld	-$39,171.00
Other payments and credits	-$8,903.00
Failure to pay penalty	$1.69
Interest charges	$0.83
Refund due	**$180.48**

If you disagree with the amount due, call us at 800-829-8374 to review your account with a representative. Be sure to have your account information available when you call.

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.

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
05/15/2026	01	$338.00	0.50%	$1.69
Total failure to pay				**$1.69**

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
04/15/2026 – 04/30/2026	15	6.0%	0.002468593	$338.00	$0.83
Total interest					**$0.83**

Where you can find more information

- Find tax forms or publications by visiting IRS.gov/Forms or call 800-TAX-FORM (800-829-3676).
- Use the Tax Withholding Estimator tool at IRS.gov/FormW4APP to make sure you have the correct amount of tax withheld from your paycheck.
- Visit IRS.gov/Pay as you go to review Pay As You Go, So You Won't Owe: A Guide to Withholding, Estimated Taxes, and Ways to avoid the Estimated Tax Penalty.
- If you can't find what you need online, call us at 800-829-8374.
- Since the amount of your refund has changed, we're unable to carry out the instructions from your Allocation of Refund (Including Bond Purchases) (Form 8888).
- We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. **Please note:** Only one refund will be issued.

Taxpayer rights and sources for 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 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. 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 LITC must be for free or a small fee. To find an LITC near you:

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

State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.