



Department of Treasury  
Internal Revenue Service

[Redacted]

Notice	CP501
Tax year	2006
Notice date	February 16, 2009
Social Security number	999-99-9999
To contact us	Phone [Redacted]
Call center number	1234

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[Redacted]  
[Redacted]  
[Redacted]

You have unpaid taxes for 2006

**Amount due: \$9,533.53**

Our records show you have unpaid taxes for the tax year ending on December 31, 2006 (Form 1040).

**Billing summary**

Amount you owed	\$9,444.07
Failure-to-pay penalty	34.98
Interest charges	54.48
<b>Amount due by February 26, 2009</b>	<b>\$9,533.53</b>

**What you need to do immediately**

**Pay immediately**

- Send us the amount due of \$9,533.53 by February 26, 2009, to avoid additional penalty and interest charges.

Continued on back...



[Redacted]  
[Redacted]  
[Redacted]

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**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (999-99-9999), the tax year (2006), and the form number (1040) on your payment and any correspondence.

**Amount due by  
February 26, 2009**

**\$9,533.53**

INTERNAL REVENUE SERVICE  
AUSTIN, TX 73301-0030



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What you need to do immediately—continued

Pay immediately—continued

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit [www.irs.gov](http://www.irs.gov) and search for keyword: "tax payment options" for more information about:
  - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
  - Automatic deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at [REDACTED] to discuss your options.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

If we don't hear from you

- If you don't pay \$9,533.53 by February 26, 2009, interest will increase and additional penalties may apply.
- If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time, if we haven't already done so.
- If the lien is in place, you may find it difficult to sell or borrow against your property. The tax lien would also appear on your credit report—which may harm your credit rating—and your creditors would also be publicly notified that the IRS has priority to seize your property.
- If you don't pay your tax debt, we have the right to seize ("levy") your property.

Penalties

We are required by law to charge any applicable penalties.



Contact information

[REDACTED]  
[REDACTED]  
[REDACTED]

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If your address has changed, please call [REDACTED] or visit [www.irs.gov](http://www.irs.gov).

Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2006), and the form number (1040) on any correspondence.

Primary phone [REDACTED] Best time to call  a.m.  p.m. Secondary phone [REDACTED] Best time to call  a.m.  p.m.



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Penalties—continued

**Failure-to-pay**

Description	Amount
<b>Total failure-to-pay</b>	<b>\$34.98</b>

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call [REDACTED].

**Removal or reduction of penalties**

We understand that circumstances—such as economic hardship, 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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

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

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

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

- If you asked the IRS for written advice on a specific issue
- You gave us complete 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 IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to [www.irs.gov](http://www.irs.gov) or call [REDACTED].

**Interest charges**

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code Section 6601)

Description	Amount
<b>Total interest</b>	<b>\$54.48</b>

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call [REDACTED].

Period	Interest rate
July 1, 2006–December 31, 2007	8%
January 1, 2008–March 31, 2008	7%
April 1, 2008–June 30, 2008	6%
July 1, 2008–September 30, 2008	5%
October 1, 2008–December 31, 2008	6%
Beginning January 1, 2009	5%

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**Additional information**

- Visit [www.irs.gov/cp501](http://www.irs.gov/cp501).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once.

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