



Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0030



|                    |                    |
|--------------------|--------------------|
|                    | WI                 |
| Notice             | CP521              |
| Tax year           | 2022               |
| Notice date        | March 6, 2024      |
| Taxpayer ID number | [REDACTED]         |
| To contact us      | Phone 833-678-7020 |
| Your Caller ID     |                    |
| Page 1 of 5        |                    |



ERNST & YOUNG US LLP  
%LOGAN E ALLEC  
1001 WILSHIRE BLVD # 1370  
LOS ANGELES CA 90017-2415

004993

Your installment agreement

## Monthly payment due: \$100.00

Your monthly payment of \$100.00 must be received by March 15, 2024. If you can't pay your monthly bill by this date, call us at 833-678-7020 to discuss your situation.

### Payment Information

|                     |                |
|---------------------|----------------|
| Amount you owe      | \$1,596.91     |
| Payment due date    | March 15, 2024 |
| Minimum payment due | \$100.00       |

### What you need to do immediately

- Your payment of \$100.00 must be received by March 15, 2024, or you may default on your agreement. If you default, you may have to pay a user fee to reinstate it.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at [irs.gov/payments](https://irs.gov/payments).**

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### Payment

INTERNAL REVENUE SERVICE  
P.O. BOX 931200  
LOUISVILLE, KY 40293-1200



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

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- Make your check or money order payable to the "United States Treasury".
- Write your taxpayer identification number [REDACTED], the tax year (2022), and the form number (1040) on your payment and any correspondence.

Monthly payment due, to be received by  
March 15, 2024

**\$100.00**



CA



30 0 202212 670 00000010000



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What you need to do immediately —  
**continued**

- When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

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**Payment options**

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://www.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](https://www.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?

- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

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

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**If we don't hear from you**

If we don't receive your payment of \$100.00 by March 15, 2024, you may default on your installment agreement. If you default, you may have to pay a user fee to reinstate it.





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### Installment agreement summary



| Tax year | Form | Amount you owe | Failure-to-pay penalty | Interest |
|----------|------|----------------|------------------------|----------|
| 2022     | 1040 | 1,596.91       | 14.77                  | 105.14   |

**Remaining balance** **\$1,596.91**

004993 The penalty and interest charges shown above represent the total amounts charged since your liability became due. To determine the amount of penalty and interest charged since your last reminder notice, compare the amounts in last month's reminder notice with the amounts shown above.

Interest: IRC 6601: visit [irs.gov/interest](https://irs.gov/interest) for more information

Failure to Pay Penalty: IRC 6651: visit [irs.gov/penalties](https://irs.gov/penalties) for more information

### Penalties

We are required by law to charge any applicable penalties.

#### Failure-to-pay

| Description                 | Amount         |
|-----------------------------|----------------|
| <b>Total failure-to-pay</b> | <b>\$14.77</b> |

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. If you receive a Notice of Intent to Levy, you will also receive information on how to appeal if you disagree with the action. We'll provide information about your appeal rights with the notice and you'll have the opportunity to appeal at that time.

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.

For a detailed calculation of your penalty charges, call 833-678-7020.  
(Internal Revenue Code Section 6651)

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Penalties — **continued**

**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 request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

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**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:

- 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 reasonably 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 [irs.gov](https://www.irs.gov) or call 800-TAX-FORM (800-829-3676).



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## 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)

| Description           | Amount          |
|-----------------------|-----------------|
| <b>Total interest</b> | <b>\$105.14</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 833-678-7020.

| Period                                    | Interest Rate |
|-------------------------------------------|---------------|
| October 1, 2022 through December 31, 2022 | 6%            |
| Beginning January 1, 2023                 | 7%            |

## Money-saving tips

- Visit [irs.gov/paymentplan](https://irs.gov/paymentplan). The Online Payment Agreement application will allow you to:
  - Submit your payment online
  - Change your due date
  - Get a payoff amount
  - Create an automated Direct Debit Installment Plan—it's easy and you'll never miss a payment. You'll save time, trees and postage.
- Pay a little more each month. This will help you finish paying sooner and will save you money in the long run. Review the electronic payment options in this notice.

## Additional information

- Visit [irs.gov/cp521](https://irs.gov/cp521)
- For tax forms, instructions, and publications, visit [irs.gov/forms-pubs](https://irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to [irs.gov/payments](https://irs.gov/payments).
- 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, the tax year, and the form number you are writing about.
- Keep this notice for your records.

The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten 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](https://irs.gov/taxpayer-bill-of-rights).

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

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