WI

IRS Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901

Notice Number:	CP 89
Noitce Date:	Oct. 19, 2023
Taxpayer Identification Number:	[redacted]
If you have questions, call us at:	833-678-7020

[redacted]

%LEAH K MCLAUGHLIN
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415

188151

THIS IS NOT A BILL

Annual Installment Agreement Statement
THIS IS FOR YOUR INFORMATION

This two-part statement shows your installment agreement activity from September 12, 2022 to September 11, 2023 for each included tax period.

I. Your **Payment Detail** page shows received payments and how they were applied. Payments are:
   - Listed by received date to help you review your records
   - Totaled at the end of the detail for your convenience
   - Applied according to your agreement terms and in accordance with the law
   - Applied, for each tax year, first to tax, then penalty, interest, and other charges

II. The **Installment Agreement Activity** page shows each tax period where you owed tax.
   - The Beginning Balance is calculated as of September 12, 2022, or the date you entered a tax period into an installment agreement if it was later.
   - Each tax period beginning balance includes unpaid tax, penalty, and interest as of this calculation date.
   - "Total Interest," "Total Penalty" and "Other Charges" are amounts added during this period.
   - "Other Charges" are items including fees, refunds or adjustments.

If you'd like to pay the full amount you owe, go to IRS.gov/account to review current balance details by year. Payment histories and payment options are also listed here. To modify your current installment agreement, go to IRS.gov/paymentplan. You may be able to change your payment date, payment amount, or bank information (routing/account). There you may also be able to convert your payments to automatic bank withdrawals if you do not already have a direct debit installment agreement.

We'll mail your future statements annually for as long as you have installment agreement activity. If you still have questions not addressed in this notice, contact us at 833-678-7020.

Penalty and Interest

Penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalty and interest, call the telephone number listed on the front of this notice/letter.

Paying Late - IRC section 6651 (a) (2)

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.

We charge the penalties for each month or part of a month the return or payment is late; however neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn t pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- $435 for returns due on or after 1/1/2020
- $210 for returns due between 1/1/2018 and 12/31/2019
- $205 for returns due between 1/1/2016 and 12/31/2017
- $135 for returns due between 1/1/2009 and 12/31/2015
- $100 for returns due before 1/1/2009

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days from 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 from the date of the notice, the penalty for paying late increases to 1% per month.

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.

Interest - IRC section 6601

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 applicable 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 the penalty for 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.

188151

Payment Detail
for September 12, 2022 to September 11, 2023

Payment Date	Applied Amount	Applied to Tax Form	Tax Period
09/13/2022	$ 150.00-	1040	12/31/2017
10/11/2022	$ 150.00-	1040	12/31/2017
11/14/2022	$ 150.00-	1040	12/31/2017
12/12/2022	$ 150.00-	1040	12/31/2017
01/12/2023	$ 150.00-	1040	12/31/2017
02/07/2023	$ 150.00-	1040	12/31/2017
03/14/2023	$ 150.00-	1040	12/31/2017
04/11/2023	$ 150.00-	1040	12/31/2017
05/11/2023	$ 150.00-	1040	12/31/2017
06/12/2023	$ 150.00-	1040	12/31/2018
07/11/2023	$ 150.00-	1040	12/31/2018
08/10/2023	$ 150.00-	1040	12/31/2018
Total Payments	$ 1,800.00-		

- Payments received after August 24, 2023 may not appear on this statement but will be on your next annual statement.
- If you think we missed crediting a payment, call 833-678-7020 and we'll resolve discrepancies.

[redacted]

Installment Agreement Activity

for September 12, 2022 to September 11, 2023

Tax Period	Form Number	Beginning Balance	Total Payments Received	Total Penalty Added	Total Interest Added	Other Charges Added	Ending Balance
12/31/2017	1040	$ 1,526.37	$ 1,350.00-	$ 1.57	$ 23.89	$ 201.83-	$ 0.00
12/31/2018	1040	$ 3,915.92	$ 450.00-	$ 87.54	$ 240.70	$ 87.17-	$ 3,706.99
	Total	$ 5,442.29	$ 1,800.00-	$ 89.11	$ 264.59	$ 289.00-	$ 3,706.99

For information on your penalty and interest computations, call 833-678-7020 .