



Department of the Treasury
Internal Revenue Service

[REDACTED]

Notice	CP11M
Tax Year	2009
Notice date	August 9, 2010
Social Security number	[REDACTED]
To contact us	Phone [REDACTED]
Your Caller ID	[REDACTED]

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[REDACTED]

Changes to your 2009 Form 1040

Amount due: [REDACTED]

We believe there's a miscalculation on your 2009 Form 1040, which affects the following area of your return:

- Tax Credits

We made changes to your return that correct this error. As a result, you owe [REDACTED]

Billing Summary

Tax you owed	[REDACTED]
Payments you made	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by August 30, 2010	[REDACTED]

What you need to do immediately

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

- Pay the amount due of \$ [REDACTED] by August 30, 2010 to avoid additional penalty and interest charges.

Continued on back...



[REDACTED]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ([REDACTED]), the tax year (2009), and the form number (1040) on your payment and any correspondence.

Amount due by August 30, 2010

[REDACTED]

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

[REDACTED]

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

If you agree with the changes we made—**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 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 don't agree with the changes

- Call [REDACTED] to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

If we don't hear from you

- If you don't pay [REDACTED] by August 30, 2010, interest will increase, and additional penalties may apply.

Changes to your 2009 tax return

Information was changed because of the following:

- Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit on line 63, Form 1040 of your return and have computed the credit for you. If you elect to claim the Making Work Pay and Government Retiree Credit in future years a completed Schedule M, Making Work Pay and Government Retiree Credit needs to be completed and attached to your return when filed in order to allow the claim.



Contact information

If your address has changed, please call [REDACTED] or visit www.irs.gov.

- ☐ Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2009), and the form number (1040) on any correspondence.

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☐ a.m. ☐ p.m. ☐ a.m. ☐ p.m.
Primary phone Best time to call Secondary phone Best time to call

INTERNAL REVENUE SERVICE

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Your tax calculations	Description	Your calculations	IRS calculations
	Adjusted gross income, line 37	██████████	██████████
	Taxable income, line 43	██████████	██████████
	Total tax, line 60	██████████	██████████

Your payments and credits	Description	IRS calculations
	Income tax withheld, line 61	██████████
	Estimated tax payments, line 62	██████████
	Other credits, lines 63-67, 69, 70	██████████
	Other payments	██████████
	Total payments and credits	██████████

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date received	Months late	Unpaid Amount	Penalty rate	Amount
07/11/2010	02	██████████	4.50%	██████████

When you file your tax return after the due date, we charge a penalty of up to 5% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$135 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)

Failure-to-pay

Date received	Months late	Unpaid Amount	Penalty rate	Amount
08/11/2010	03	██████████	0.50%	██████████

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)

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 or call [REDACTED].

Interest charges

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
05/11/2010 - 06/30/2010	50	4.0%	0.005494190	[REDACTED]	[REDACTED]
06/30/2010 - 08/09/2010	40	4.0%	0.004392942	[REDACTED]	[REDACTED]
Total interest					[REDACTED]

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)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Additional information

- Visit www.irs.gov/cp11.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.
- Keep this notice for your records.

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