



Department of the Treasury  
Internal Revenue Service

[Redacted]

Notice	CP30
Tax Year	9999
Notice date	August 22, 2011
Taxpayer ID number	999-99-9999
To contact us	Phone [Redacted]

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[Redacted]

You've been charged a penalty for failing to pay estimated tax

## Your refund has been reduced

Each year, you're required to prepay tax either by having enough tax withheld from your wages or by making timely estimated tax payments. Because your estimated taxes weren't paid on time for the tax period ended December 31, 2007, you've been charged a penalty of \$99.99.

As a result, we have reduced your refund or credit elect to next year's tax.

### Summary

Payments you made	\$9,000.99
Tax withheld	999.00
Tax you owed	-999.00
Failure to pay estimated tax penalty	-99.99
<b>Refund due</b>	<b>\$999.99</b>

### Next steps

If you haven't already received a refund check for \$99.99, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

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## Contact information

INTERNAL REVENUE SERVICE

[Redacted]

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 Taxpayer ID number (999-99-9999), the tax year (2007), and the form number (1040) on any correspondence.

a.m.  
 p.m.

a.m.  
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

**Penalties**

We are required by law to charge any applicable penalties.

**Failure to pay proper estimated tax**

Description	Amount
<b>Total failure to pay proper estimated tax</b>	<b>99.99</b>
<p>When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download instructions for Form 2210 or Tax Withholding and Estimated Tax (Publication 505) from <a href="http://www.irs.gov">www.irs.gov</a> or call us for a copy. (Internal Revenue Code section 6654)</p>	

**Removal or reduction of penalties**

Your penalty for failing to pay proper estimated tax may be reduced or removed if any of the following apply:

- You had no tax liability for the prior year,
- You owed less than \$1,000 after reducing your tax amount through withholding,
- You didn't receive income evenly throughout the year. You may be able to reduce or eliminate your penalty by using the annualized income installment method.
- You can prove by providing cancelled checks or other documentation that show you made the payments by the due date.
- You can identify another applicable reason listed in the Instructions for Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts, or Publication 505, Tax Withholding and Estimated Tax.

If you think you meet any of these criteria, complete Form 2210, along with any supporting documents, and mail to us at the address listed on this notice.

We'll review your statement and let you know whether we accept your explanation as a basis 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]

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**Additional Information**

- Visit [www.irs.gov/cp30](http://www.irs.gov/cp30)
- 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.

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