



Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480

Notice	CP501
Tax year	2017
Notice date	January 28, 2019
Taxpayer ID number	NNN-NN-NNNN
To contact us	XXX-XXX-XXXX
Your caller ID	NNNN
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TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

You have unpaid taxes for 2017
Amount due: \$9,533.53

Our records show you have unpaid taxes for the tax year ended December 31, 2017 (Form 1040NR).

If you already paid your balance in full within the last 21 days or made payment arrangements, please disregard this notice.

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement

Billing Summary

Amount you owed	\$9,444.07
Failure-to-pay penalty	34.98
Interest charges	54.48
Amount due, to be received by February 19, 2019	\$9,533.53

If you are a debtor in a bankruptcy case, this notice is for your information only and is not intended to seek payment outside of the bankruptcy process of taxes due before you filed your petition. You will not receive another notice of the balance due while the automatic stay remains in effect.

Continued on back...



TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (NNN-NN-NNNN), the tax year (2017), and form number (1040NR) on your payment.

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149

• **Amount due, to be received by February 19, 2019**

\$9,533.53

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What you need to do immediately

If you agree with the amount due and you're not working with an IRS representative

- Payment for the amount due of \$9,533.53 must be received by February 19, 2019, to avoid additional penalty and interest charges.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at www.irs.gov/payments.**

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial condition has not changed, you don't need to do anything.

If you disagree with the amount due

Call us at XXX-XXX-XXXX to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

Payment options

Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at XXX-XXX-XXXX to discuss your options.

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Payment options - continued

Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call XXX-XXX-XXXX to review your account.

If we don't hear from you

Payment of \$9,533.53 must be received by February 19, 2019, to avoid additional penalty and interest charges.

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors or we may levy (subject to any applicable Collection Due Process rights).

If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

If you don't agree with our intent to file a NFTL, you have the right to request an appeal under the Collection Appeals Program before the NFTL is filed. If you want to file an appeal, call 800-xxx-xxxx or send us a Collection Appeals Request (Form 9423) to the address at the top of the notice within 30 days from the date of this notice. Call xxx-xxx-xxxx if you have any questions. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
Total failure-to-pay	\$34.98

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).

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Failure-to-pay – continued

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.

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. (Internal Revenue Code Section 6651)

For a detailed calculation of your penalty charges, call XXX-XXX-XXXX.

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).

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 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
Total interest	\$54.48

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call XXX-XXX-XXXX.

Period	Interest rate
October 1, 2016 – December 31, 2016	3%
Beginning January 1, 2017	3%

Additional information

- Visit www.irs.gov/cp501.
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
- For tax forms, instructions, and publications, visit www.irs.gov 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 www.irs.gov/payments.
- You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.

Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249
- 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.