



Department of the Treasury  
Internal Revenue Service

[Redacted]

Notice	CP11A
Tax Year	2007
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 2007 Form 1040

**Amount due:** [Redacted]

We believe there's a miscalculation on your 2007 Form 1040, which affects the following area of your return:

- Earned Income Tax Credit

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**

**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 (2007), and the form number (1040) on your payment and any correspondence.

**Amount due by August 30, 2010**

[Redacted]

INTERNAL REVENUE SERVICE

[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](http://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 you contact us in writing within 60 days of the date of this notice, we will reverse the change we made to your account. However, if you are unable to provide us additional information that justifies the reversal and we believe the reversal is in error, we will forward your case for audit. This step gives you formal appeal rights, including the right to appeal our decision in court before you have to pay the additional tax. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights. If you do not contact us within the 60-day period, you will lose your right to appeal our decision before payment of tax.
- If you do not contact us within 60 days, the change will not be reversed and you must pay the additional tax. You may then file a claim for refund. You must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax.
- If we don't hear from you, we'll assume you agree with the information in this notice.



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**Contact information**

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 Social Security number ([REDACTED]), 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

INTERNAL REVENUE SERVICE

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

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

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

**Changes to your 2007 tax return**

Information was changed because of the following:

- We have changed the amount of your Earned Income Credit because one or more a social security number, taxpayer identification number, last name, or date of birth was not correct or was missing. Because of recent tax law changes affecting the earned income credit and dependent exemptions, you may no longer be eligible for the earned income credit or to claim the exemption.
- We didn't allow your personal exemption on Line 6a and Earned Income Credit (EIC) on your tax return. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration.

**NOTE:** To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.

If you, your spouse, or any of your dependents **do not qualify** for an SSN, you may obtain an Individual Taxpayer Identification Number (ITIN) issued by the Internal Revenue Service by filing Form W-7, Application for IRS Individual Taxpayer Identification Number. This number will allow you to file your return and to claim an exemption but you will be ineligible to claim the Earned Income Credit. You may call ██████████ to get Form W-7 or download it from our website at [www.irs.gov](http://www.irs.gov).

**Your tax calculations**

Description	Your calculations	IRS calculations
Adjusted gross income	\$ ██████████	██████████
Taxable income	██████████	██████████
<b>Total tax</b>	██████████	██████████

**Your payments and credits**

Description	IRS calculations
Income tax withheld	██████████
Estimated tax payments	██████████
Other credits	██████████
Other payments	██████████
<b>Total payments and credits</b>	██████████

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-file**

Description	Amount
<b>Total failure-to-file</b>	██████████

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 \$100 or 100% of the unpaid tax, whichever is less, for tax returns due before 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
08/15/2010	28	[REDACTED]	0.50%	[REDACTED]

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](http://www.irs.gov) or call [REDACTED].

**Interest charges**

Period	Days	Interest rate	Interest rate factor	Amount due	Interest change
04/15/2008 - 06/30/2008	76	6.0%	0.012535919	[REDACTED]	[REDACTED]
06/30/2008 - 09/30/2008	92	5.0%	0.012646750	[REDACTED]	[REDACTED]
09/30/2008 - 12/31/2008	92	6.0%	0.015195019	[REDACTED]	[REDACTED]
12/31/2008 - 03/31/2009	90	5.0%	0.012404225	[REDACTED]	[REDACTED]
03/31/2009 - 09/30/2009	183	4.0%	0.020256122	[REDACTED]	[REDACTED]
09/30/2009 - 12/31/2009	92	4.0%	0.010132630	[REDACTED]	[REDACTED]
12/31/2009 - 06/30/2010	181	4.0%	0.020032541	[REDACTED]	[REDACTED]
06/30/2010 - 08/09/2010	40	4.0%	0.004392942	[REDACTED]	[REDACTED]
<b>Total interest</b>				[REDACTED]	[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.

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**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.

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**Additional information**

- Visit [www.irs.gov/cp11](http://www.irs.gov/cp11).
  - For tax forms, instructions, and publications, visit [www.irs.gov](http://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](http://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.