



Department of the Treasury
Internal Revenue Service

[Redacted]

Notice	CP221
Tax Year	2011
Notice date	February 10, 2014
Social Security number	[Redacted]
To contact us	[Redacted]
Your Caller ID	[Redacted]
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Changes to your 2011 Form 5329

Amount due: [Redacted]

We are sending you this notice because we made a change to your 2011 Form 5329 for Individual Retirement Arrangement (IRA) taxes.

As a result, you owe [Redacted]

Billing Summary

Account balance before this change	[Redacted]
Increase in tax	[Redacted]
Increase in failure-to-file penalty	[Redacted]
Increase in failure-to-pay penalty	[Redacted]
Increase in interest	[Redacted]
Amount due by March 3, 2014	[Redacted]

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of [Redacted] by March 3, 2014 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 (2011), and the form number (5329) on your payment and any correspondence.

Amount due by March 3, 2014

[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/Payments for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-8374 to discuss your options.

What you need to do immediately —
continued

If you don't agree with the changes

- Call 1-800-829-8374 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 you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

If we don't hear from you

- If you don't pay [REDACTED] by March 3, 2014, interest will increase, and additional penalties may apply.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date received	Months late	Unpaid amount	Penalty rate	Amount
09/15/2012	05	[REDACTED]	4.50%	[REDACTED]
Total failure-to-file				



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Contact information

If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2011), and the form number (5329) on any correspondence.

a.m. a.m.
 p.m. p.m.

Primary phone Best time to call Secondary phone Best time to call

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

[REDACTED]