



Department of Treasury  
Internal Revenue Service

[REDACTED]

Notice	CP225
Tax period	December 31, 2006
Notice date	March 30, 2009
Employer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]

We applied your payment(s) to your account

**Amount due: \$** [REDACTED]

We applied your payment(s) totaling \$ [REDACTED] to your account. You now owe \$ [REDACTED]. The received date and amount of the payment(s) we applied are shown below.

**Summary**

Balance on account before adjustment	\$ [REDACTED]
Payments you made	[REDACTED]
Interest charges	[REDACTED]
Failure-to-pay penalty	[REDACTED]
<b>Amount due by</b>	<b>\$</b> [REDACTED]

**What you need to do immediately**

**Make a payment**

- Pay the amount due of \$ [REDACTED] by [REDACTED], 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 Employer ID number ([REDACTED]), the tax period (December 31, 2006), and the form number (709) on your payment and any correspondence.

**Amount due by**  
[REDACTED]

[REDACTED] **\$** [REDACTED]

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

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

**Make a payment—continued**

- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method of payment instead of paying by check or money order.
- If you can't pay the amount due, pay as much as you can now and call us at ██████████ to discuss your options for paying the remaining balance.

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

- If you don't pay \$██████████ by ██████████, interest will increase and additional penalties may apply.

**Payments credited to your  
account**

The total amount of your tax payments is shown below. Please call 1-800-829-0115 if any information is incorrect or missing.

Date received	Amount
June 30, 2009	\$██████████
September 30, 2009	\$██████████
<b>Total payments</b>	<b>\$██████████</b>

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-pay**

Date	Months Late	Unpaid amount	Penalty rate	Amount
04-15-2006	1	██████████	8%	██████████
06-15-2006	2	██████████	5%	██████████
<b>Total failure-to-pay</b>				<b>\$██████████</b>

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 serious illness or injury, a family member's death, or loss of financial records due to a 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., 2008 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us with a signed copy of your return.

We will review your statement and let you know whether we accept your explanation as reasonable to reduce or remove the penalty charge(s).

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Penalties—continued

**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 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 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]



**Contact information**



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<b>Employer ID number</b>	[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 Employer ID number [REDACTED] the tax period (December 31, 2006), and the form number (1040) on any correspondence.

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

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

### Interest charges

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).

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
04/15/2010–06/30/2010	76	6.0	0.012535919	\$██████	\$██████
06/30/2010–09/30/2010	92	5.0	0.012646750	██████	██████
09/30/2010–12/31/2010	92	6.0	0.015195019	██████	██████
12/31/2010–02/09/2011	40	5.0	0.005494114	██████	██████
<b>Total interest</b>					\$██████

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/cp225](http://www.irs.gov/cp225).
- 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.