



Department of the Treasury  
 ACS Support Stop 5050  
 PO Box 219236  
 Kansas City, MO 64121

Notice	CP501K
Tax year	2017
Notice date	August 10, 2018
Taxpayer ID number	NNN-NN-NNNN
To contact us	800-829-0922
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
<b>Amount due, to be received by August 20, 2018</b>	<b>\$9,533.53</b>

**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.

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**Amount due, to be received by August 20, 2018**

<b>\$9,533.53</b>
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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 August 20, 2018, 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](http://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 800-829-0922 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.

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## Payment options

### Pay electronically

We offer secure payment options so you can pay online, by phone, or using your mobile device and the IRS2Go app. You can pay from your bank account free of charge or by debit or credit card for a fee charged by the card processors, not the IRS. Visit [irs.gov/payments](http://irs.gov/payments) to view all your options.

### Set up a payment plan

If you can't pay the full amount you owe, pay as much as you can now and make arrangements with us to pay over an extended time. You may be able to set up a payment plan including an installment agreement. Visit [irs.gov/opa](http://irs.gov/opa) to apply.

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Back of payment stub

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**Payment options - continued**

**Consider an offer in compromise**

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. You can use the Offer in Compromise Pre-Qualifier tool at [irs.gov/oic](http://irs.gov/oic) to see if you qualify and calculate a preliminary offer amount. Visit [irs.gov/payments/offer-in-compromise](http://irs.gov/payments/offer-in-compromise) for more information about this program.

**View your account information**

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit [irs.gov/account](http://irs.gov/account) to view your account online.

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

Payment of \$9,533.53 must be received by August 20, 2018, 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 800-829-8374 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 800-829-0922 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 800-829-0922.

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**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).

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**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](http://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
<b>Total interest</b>	<b>\$54.48</b>

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-0922.

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

## Additional information

- Visit [www.irs.gov/cp501k](http://www.irs.gov/cp501k)
- 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](http://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](http://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.

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- 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.