

Notice	CP503H
Tax year	2016
Notice date	January 30, 2017
Social security number	NNN-NN-NNNN
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What you need to do immediately – **continued**

If you disagree with the amount due

Call us at 1-800-829-0922 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.

What you need to know

You owe a shared responsibility payment (SRP) because one or more members of your tax household didn't have minimum essential health coverage, per Internal Revenue Code Section 5000A. The SRP amount that you owe is not subject to a Notice of Federal Tax Lien filing, a levy on your property, or the failure-to-pay penalty. However, we charge interest on unpaid SRP balances. We may also apply your federal tax refunds to the SRP balance until it is paid in full.

Payment options

Pay now electronically

IRS Direct Pay is a free payment option to securely pay your bill directly from your checking or savings account. When you use Direct Pay, 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 1-800-829-0922 to discuss your options.

Back of payment stub

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Payment options - continued

Offer in Compromise

An offer in compromise allows you to settle your 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 1-800-829-0922 to review your account.

If we don't hear from you

Pay \$999.99 by February 20, 2017, to avoid additional interest charges.

Interest

We are required by law to charge interest when you do not pay your liability on time. We calculate interest on your shared responsibility payment from the date we notify you of the amount due until you pay the amount you owe in full, including accrued interest. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$99.99

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-0922.

Period	Interest rate
June 1, 2016 – August 31, 2016	3%
September 1, 2016 – December 31, 2016	3%
Beginning January 1, 2017	5%

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Additional information

- Visit www.irs.gov/cp503h.
- 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 1-800-TAX-FORM (1-800-829-3676).
- 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 social security number and the tax year and form number you are writing about.

Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249
- This bill reflects only the shared responsibility payment, which is for failure to maintain minimum essential health coverage. You may receive additional notices regarding your income tax liability, as appropriate. For information on how to obtain healthcare coverage, visit www.healthcare.gov.
- 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.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. IF you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.