



Department of Treasury
Internal Revenue Service
Atlanta GA 39901-0010

Notice	CP51A
Tax period	December 31, 2017
Notice date	February 9, 2018
Taxpayer ID number	NNN-NN-NNNN
To contact us	Phone 1-800-xxx-xxxx

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JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 00000-7253

We've calculated your 2017 income tax for you

Amount due: \$4,850.00

After reviewing the tax return you sent us, we calculated your 2017 income tax for you using the married filing status and one exemption. We've determined that you owe \$4,751.00, which you must pay by February 21, 2018.

Billing Summary

Tax you owe	5,000.00
Payments you made	\$300.00
Credits you have	- 99.00
Failure-to-file penalty	210.00
Failure-to pay penalty	50.00
Interest charges	50.00
Amount due by February 21, 2018	\$4,911.00

What you need to do

- Pay the amount due of \$4,911.00 by February 21, 2018 to avoid additional penalty and interest charges. 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. To enroll in EFTPS, visit www.eftps.gov or call 1-800-xxx-xxxx.



James & Karen Q. Hinds
22 Boulder Street
Hanson, CT 00000-7253

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (NNN-NN-NNNN), the tax year (2017), and the form number (1040) on your payment and any correspondence.

**Amount due by
February 21, 2018**

\$4,911.00

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What you need to do—**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 and search: "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 1-800-xxx-xxxx to discuss your options.

Tax calculation

We calculated your tax using the married filing status and one exemption.

Description	IRS calculations
Adjusted gross income, line 37	\$9,999
Advanced Earned Income Credit	9,999
Taxable income, line 43	9,999
Total tax, line 60	\$5,000.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 61	\$0.00
Earned Income Credit	99.00.00
Other payments	150.00
Other credits, lines 63-67, 69, 70	150.00
Total payments and credits	\$399.00



Contact information

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James & Karen Q. Hinds
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If your address has changed, please call 1-800-xxx-xxxx or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Social Security number (NNN-NN-NNNN), the tax year (2017), and the form number (1040) on any correspondence.

Primary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call	Secondary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call
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Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date filed	Months late	Unpaid amount	Penalty rate	Amount
06/15/2017	2	\$4,999.99	4.5%	\$50.00

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. 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. When an income tax return is more than 60 days late, the minimum penalty is \$210.00 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less. (Internal Revenue Code Section 6651)

Failure-to-pay

Date due	Months late	Unpaid amount	Penalty rate	Amount
06/15/2017	2	\$4,999.99	0.5%	\$50.00

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)

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)

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Penalties —continued

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).

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 or call 1-800-TAX-FORM (1-800-829-3676).

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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
Total interest	\$50.00

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-xxx-xxxx).

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 this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this 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/cp51a
 - For tax forms, instructions, and publications, visit 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.