



Department of Treasury  
Internal Revenue Service

[REDACTED]

Notice	CP51A
Tax year	[REDACTED]
Notice date	February 9, 2009
Social Security number	[REDACTED]
To contact us	Phone [REDACTED]

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[REDACTED]  
[REDACTED]  
[REDACTED]

We've calculated your [REDACTED] income tax for you

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

After reviewing the tax return you sent us, we calculated your [REDACTED] income tax for you using the [married] filing status and [one] exemption. We've determined that you owe [\$ [REDACTED]] which you must pay by [REDACTED].

### Billing Summary

Tax you owe	\$ [REDACTED]
Payments you made	[REDACTED]
Credits you have	[REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to pay penalty	[REDACTED]
Interest charges	[REDACTED]
<b>Amount due by [March 2, 2009]</b>	<b>[REDACTED]</b>

### What you need to do

- Pay the amount due of [REDACTED] by [March 2, 2009] 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](http://www.eftps.gov) or call 1-[REDACTED].



[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 ([REDACTED]), and the form number [REDACTED] on your payment and any correspondence.

**Amount due by  
March 2, 2009**

\$ [REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED]

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](http://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 ██████████ 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	\$ ████████
Advanced Earned Income Credit	██████
Taxable income, line 43	██████
<b>Total tax, line 60</b>	██████

**Your payments and credits**

Description	IRS calculations
Income tax withheld, line 61	\$ ████████
Earned Income Credit	██████
Other payments	██████
Other credits, lines 63-67, 69, 70	██████
<b>Total payments and credits</b>	██████



**Contact information**

████████████████████  
 ████████████████████

████████████████████

If your address has changed, please call ██████████ or visit [www.irs.gov](http://www.irs.gov).  
 Please check here if you've included any correspondence. Write your Social Security number (██████████), the tax year (██████), and the form number (██████) on any correspondence.

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

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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
██████	<b>5</b>	\$ ██████	<b>4.5%</b>	\$ ██████

When you file your tax return after the due date, we charge a penalty of up to 5.0% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$135 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)

**Failure-to-pay**

Date due	Months late	Unpaid amount	Penalty rate	Amount
██████	<b>10</b>	██████████	<b>0.5%</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 economic hardship, 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.

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., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We’ll review your statement 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 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 written 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 ██████████

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**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)

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Description	Amount
<b>Total interest</b>	<b>\$ [REDACTED]</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 [REDACTED]

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**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.

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**Additional Information**

- Visit [www.irs.gov/cp51a](http://www.irs.gov/cp51a)
  - 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.