



<b>Notice</b>	CP523H
<b>Tax Year</b>	2016
<b>Notice date</b>	January 30, 2017
<b>Social security number</b>	NNN-NN-NNNN
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What you need to do immediately – **continued** If you agree with the amount due and you're not working with an IRS representative – **continued**

**If you agree but can't pay the amount due**

Call 1-800-829-0922 to discuss the reason for the default and provide us with your updated financial statement (Form 433-F). We may be able to restructure your installment agreement. If we agree, you'll have to pay an additional fee of \$50.

**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.

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**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.

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**Payment options**

**Pay now electronically**

We offer free payment options to securely pay your bill directly from your checking or savings account. When you pay online or from your mobile device, 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](http://www.irs.gov/payments).

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Back of payment stub

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**Payment options - continued**

**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](http://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.

**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](http://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](http://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.

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

If you don't pay the amount due immediately or call us to make payment arrangements, we will terminate your installment agreement under Internal Revenue Code Section 6159(b) and the full amount you owe will be due immediately.

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**Interest charges**

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)

<b>Period</b>	<b>Interest rate</b>
October 1, 2016 – December 31, 2016	3%
Beginning January 1, 2017	5%

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## Additional information

- Visit [www.irs.gov/cp523h](http://www.irs.gov/cp523h).
- You may find the following publication helpful:
  - Publication 1, Your Rights as a Taxpayer
  - Publication 594, The Collection Process
- For tax forms, instructions, and publications, visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) 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](http://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
- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- 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](http://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](http://www.taxpayeradvocate.irs.gov) or call 1-877-777-4778.