



Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

| | |
|--------------------|------------------|
| Notice | CP523H |
| Tax year | 2017 |
| Notice date | January 30, 2019 |
| Taxpayer ID number | NNN-NN-NNNN |
| To contact us | xxx-xxx-xxxx |
| Your caller ID | NNNN |
| Page 1 of 4 | |

TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

Intent to terminate your installment agreement

One of the conditions of your installment agreement was to pay all federal taxes that became due during the agreement on time. Because you have unpaid taxes for tax year ended December 31, 2017 (the past due amount), we can terminate your installment agreement 30 days from the date of this notice. The installment agreement includes your shared responsibility payment.

If we terminate your installment agreement and you exhaust your right to appeal the termination, then the total amount of your unpaid liability, including your shared responsibility payment and interest, will be subject to collection.

Billing Summary

| | |
|---|-------------------|
| Shared responsibility payment | \$9,444.07 |
| Interest charges | 89.46 |
| Total amount due if we terminate your installment agreement and you exhaust your appeal rights | \$9,533.53 |

What you need to do immediately

If you agree with the past due amount and you're not working with an IRS representative

- Pay the past due amount or we will terminate your installment agreement under Internal Revenue Code Section 6159(b) and after you exhaust your appeal rights, the full amount you owe will be due.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at www.irs.gov/payments.**
- Call xxx-xxx-xxxx if you need assistance determining the past due amount.

Continued on back...



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CITY, STATE ZIP

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Payment

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

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0150

- **Amount remitted**

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What you need to do immediately – **continued** If you agree with the past due amount and you're not working with an IRS representative – **continued**

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

Call xxx-xxx-xxxx 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 may have to pay an additional user fee of up to \$89. If you are a low income taxpayer then the restructuring fee is \$43, which may be waived or reimbursed if certain conditions apply. For more information, visit www.irs.gov/lowincomestatus.

If you disagree with the past due amount

Call us at xxx-xxx-xxxx to review your account with a representative. Be sure to have your account information available when you call.

Right to request an appeal

You have the right to appeal to the IRS Office of Appeals any proposed termination or termination of your installment agreement under the Collection Appeals Program. You can call xxx-xxx-xxxx or send us a Collection Appeals Request (Form 9423) to the address at the top of the notice. For more information about your appeal rights, including the time frame to request an appeal, see the enclosed Publication 1660, Collection Appeal Rights.

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. If you need health coverage, visit healthcare.gov to learn about health insurance options that are available for you and your family, how to purchase health insurance, and how you might qualify to get financial assistance with the cost of insurance.

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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 your payment options, visit www.irs.gov/payments.

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 xxx-xxx-xxxx to review your account.

If we don't hear from you

Because you didn't meet the terms of the agreement, we'll terminate your installment agreement 30 days from the date of this notice if you don't take appropriate action immediately.

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)

Description.....

Total interest **\$89.46**

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

| Period | Interest rate |
|-------------------------------------|---------------|
| October 1, 2017 – December 31, 2017 | 3% |
| Beginning January 1, 2019 | 5% |

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Additional information

- Visit 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/forms-pubs 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.
- 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.

Internal Revenue Service
P.O. Box 249
Memphis, TN 38101-0249
- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we 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.
- 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.