



Department of Treasury
Internal Revenue Service
Kansas MO 64999-0010

Notice	CP62
Tax year	2017
Notice date	March 30, 2018
Taxpayer ID number	999-99-9999
To contact us	Phone 1-800-xxx-xxxx

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

We've applied your payment to your account

Amount due: \$9,999.99

We applied your payment(s) totaling \$999.00 to your account. You now owe \$9,999.99. The received date and amount of the payment(s) we applied are shown later in this notice.

Billing Summary

Tax you owe	\$10,999.98
Payments you made	-999.00
Interest charges	999.99
Failure-to-file penalty	999.00
Amount due by April 20, 2018	\$9,999.99

What you need to do immediately

Make a payment

- Pay the amount due of \$9,999.99 by April 20, 2018, to avoid additional penalty and interest charges.

Continued on back...



James 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 Taxpayer ID number (999-99-9999), the tax period (2017), and the form number (1040) on your payment and any correspondence.

**Amount due by
April 20, 2018**

\$9,999.99

INTERNAL REVENUE SERVICE
KANSAS CITY MO 64999-0010

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**What you need to do immediately—
continued**

Make a payment—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 for: "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 payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at X-XXX-XXX-XXXX to discuss your options.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

If we don't hear from you

- If you don't pay \$9,999.99 by April 20, 2018, interest will increase and additional penalties may apply.

Penalties

We are required by law to charge any applicable penalties.

Failure to file

Description	Amount
Failure-to-file	\$999
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 before December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)	



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Contact information

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 Taxpayer ID number (999-99-9999), the Tax year (2017), and the form number (1040) 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—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).

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).

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
04/15/2010–06/30/2010	76	6.0	0.012535919	\$942.50	\$29.75
06/30/2010–09/30/2010	92	5.0	0.012646750	954.32	29.75
09/30/2010–12/31/2010	92	6.0	0.015195019	966.39	29.75
12/31/2010-02/09/2011	40	5.0	0.005494114	981.07	9.75
Total interest					\$99

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

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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 your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your 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/cp62.
- 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.