



Department of the Treasury
Internal Revenue Service
P.O. Box 9010
Holtsville, NY 11742-9019

Notice	CP71C
Tax year	2017
Notice date	January 30, 2019
Taxpayer ID number	nnn-nn-nnnn
To contact us	Phone 800-829-1040
Your caller ID	nnnn

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TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

Annual reminder of balance due taxes for tax year 2017

Amount due: \$9,999.99

We're required to send you this annual reminder explaining the amount you still owe for your 2017 Form 1040 taxes.

If you are already working with us to address the amount you owe, you have an installment agreement, or we notified you that we suspended enforced collection on your account, you don't need to do anything.

To prevent interest and applicable penalties from continuing to increase, pay the amount due by February 20, 2019.

Billing Summary

Amount you owe	\$8,450.00
Failure-to-pay	550.00
Interest charges	9.99
Amount due by February 20, 2019	\$9,999.99

Continued on back...



TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

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Payment

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

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114

**Amount due by
February 20, 2019**

\$9,999.99

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What you need to do immediately

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

- Pay the amount due of \$9,999.99 by February 20, 2019, to prevent interest and applicable penalties from continuing to increase.
- Pay online or mail a check or money order with the attached payment stub. You can pay online now at www.irs.gov/payments.

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial situation has not changed, you don't need to do anything.

If you disagree with the amount due

Call us at 800-829-xxxx 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

Denial or revocation of United States Passport:

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code (IRC), which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$52,000 that has been assessed and for which a Notice of Federal Tax lien has been filed and all administrative remedies under IRC Section 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$52,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at www.irs.gov/passports.

Payment options

Pay electronically

We offer secure payment options so you can pay online, by phone, or using your mobile device and the IRS2Go app. You can pay from your bank account free of charge or by debit or credit card for a fee charged by the card processors, not the IRS. Visit irs.gov/payments to view all your options.

Set up a payment plan

If you can't pay the full amount you owe, pay as much as you can now and make arrangements with us to pay over an extended time. You may be able to set up a payment plan including an installment agreement. Visit irs.gov/opa to apply.

Consider an offer in compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. You can use the Offer in Compromise Pre-Qualifier tool at irs.gov/oic to see if you qualify and calculate a preliminary offer amount. Visit irs.gov/payments/offer-in-compromise for more information about this program.

View your account information

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit irs.gov/account to view your account online.

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If we don't hear from you

Pay \$9,999.99 by February 20, 2019, to avoid interest and any applicable penalty charges.

If you don't pay the amount due or call us to make payment arrangements, we will continue to send you annual reminder notices of your balance due until the statute of limitations for collection expires.

When you do not pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

Penalties

Failure-to-pay

Description	Amount
Total failure-to-pay	\$ 550.00

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.

For a detailed computation of the penalty call 800-829-xxxx. (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 800-TAX-FORM (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	\$9.99

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-xxxx.

Period	Interest rate
April 1, 2017 through December 31, 2017	4%
Beginning January 1, 2018	3%

Additional Information

- Visit www.irs.gov/cp71c
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.
- 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.