



Department of Treasury  
Internal Revenue Service  
Austin, TX 73301-0030

<b>Notice</b>	CP94
<b>Tax period</b>	December 31, 2017
<b>Notice date</b>	March 10, 2018
<b>Taxpayer ID number</b>	999-99-9999
<b>To contact us</b>	Phone 1-800-xxx-xxxx

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

You have unpaid restitution and other penalties for tax period ending December 31, 2017

## Amount due: \$16,616.58

We assess and collect court ordered criminal restitution payments.

The amount due is based on the amount of criminal restitution you were ordered, or agreed to pay to the IRS.

You must still pay the restitution payments directly to the court. The court will send us those payments and we will apply your payment against the amount of the criminal restitution assessment.

We only collect the amount due plus any accrued interest and penalty charges.

### Billing Summary

#### Restitution assessment

Tax	\$9,444.07
Fraud penalty	7,083.05

#### Other penalties, interest and prior assessments

Prior balance	
Failure-to-pay penalty	34.98
Interest charges	54.48

**Amount due by March 31, 2013** **\$16,616.58**

### What you need to do immediately

#### Pay immediately

- Send the amount due of \$16,616.58 by March 31, 2018, to avoid additional penalty and interest charges.
- If you can't pay in full, you must meet the court-ordered payment schedule. You may send in extra payments to reduce interest and penalty charges.
- Pay directly to the court and include a copy of this notice if you pay more than the required amount.
- Keep a copy of your payment for your records.

If you've already paid your balance in full within the past 21 days, please disregard this notice.

### If we don't hear from you

- If you don't pay \$16,616.58 by March 31, 2018, interest will increase and additional penalties may apply.

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**Penalties**

We are required by law to charge any applicable penalties.

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**Fraud**

Description	Amount
<b>Total fraud</b>	<b>\$7,083.05</b>
<p>We charged a penalty for fraud. The penalty is 75% of the tax you didn't pay due to fraud (50% of the tax you didn't pay due to fraud on returns required to be filed before January 1, 1987, not including extensions). For tax you didn't pay due to fraud on returns required to be filed before January 1, 1989, the penalty includes an additional 50% of the interest charged on the part of your underpayment due to fraud. This additional interest charge is a penalty and you can't deduct it from your federal taxes. (Internal Revenue Code section 6663)</p>	

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**Failure-to-pay**

Description	Amount
<b>Total failure-to-pay</b>	<b>\$34.98</b>

When you pay tax after the due date, we charge a penalty on the unpaid amount for each month (or fraction of a month) the tax remains unpaid. The penalty is generally 0.5% of the unpaid amount, however, the penalty increases to 1% for any amount that remains unpaid 10 days after we notify you of our intent to levy certain assets. We can decrease the penalty to 0.25% for any month during which you have an approved installment agreement to pay this tax, provided you filed your return on time. The maximum penalty we can charge for paying late is 25%

For the purpose of computing this penalty, tax shown on your return (or on a return prepared under IRC 6020(b)) is due on the return due date without regard to any extension of time to file. Tax not shown on a return is due within 10 business days after we give notice and demand for payment of the tax. (Within 21 calendar days if the total amount due shown in the notice is less than \$100,000).

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Penalties—continued

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**Removal or reduction of penalties**

We understand that circumstances—such as 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 statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

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**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](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

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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)

**Note:** Even if the court waives interest under Title 18, Crimes and Criminal Procedures, you continue to accrue interest under Title 26, the Internal Revenue Code.

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
[E-13a]	[E-13b]	[E-13c]	[E-13d]	[E-13e]	[E-13f]
[E-13a]	[E-13b]	[E-13c]	[E-13d]	[E-13e]	[E-13f]
<b>Total interest</b>					<b>[E-13g]</b>

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

## 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/cp94](http://www.irs.gov/cp94).
- 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 a copy of this notice for your records.

You may receive another notice requesting payment for civil tax liabilities for the same tax periods. Receiving another notice does not relieve you of your responsibility to comply with the sentencing court's order and this criminal restitution notice. You must continue to send criminal restitution payments to the court. Those payments will also be credited against your civil tax liability for the same tax periods.

If we need to take action to collect unpaid taxes from you, we may need to contact other persons. While our practice is to deal directly with you or your authorized representative, we may need to speak with other persons if you're unable to provide necessary information or we need to verify information that you've provided. If we do contact other persons, we'll only tell them limited information (such as your name) that is necessary to obtain or verify the information we need. You may request a list of the other persons that we contacted.

If you need assistance, please don't hesitate to contact us.