



Department of Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0010

Notice	CP11
Tax year	2009
Notice date	February 9, 2011
Social Security number	999-99-9999
To contact us	Phone 1-999-999-9999
Your Caller ID	1234



Changes to your 2009 Form 1040  
**Amount due: \$986.46**

We believe there are miscalculations on your 2009 Form 1040, which affect the following areas of your return:

- Filing Status
- Dependents
- Earned Income Tax Credit

We made changes to your return that correct these errors. As a result, you owe \$986.46.

**Billing Summary**

Tax you owed	\$2,894.00
Payments you made	- 2,140.00
Failure-to-file penalty	188.50
Interest charges	43.96
<b>Amount due by March 2, 2011</b>	<b>\$986.46</b>

**What you need to do immediately**

Review this notice, and compare our changes to the information on your tax return.

**If you agree with the changes we made**

- Pay the amount due of \$986.46 by March 2, 2011 to avoid additional penalty and interest charges.

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**Payment**

Make your check or money order payable to the United States Treasury.

- Write your Social Security number (999-99-9999), the tax year (2009), and the form number (1040) on your payment and any correspondence.

**Amount due by  
March 2, 2011**

**\$986.46**

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KANSAS CITY, MMO 64999-0010  
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What you need to do immediately—  
**continued**

If you agree with the changes we made—**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](http://www.irs.gov) and search for keyword: "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 deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at 1-999-999-9999 to discuss your options.

**If you don't agree with the changes**

- Call 1-999-999-9999 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If you contact us in writing within 60 days of the date of this notice, we will reverse the change we made to your account. However, if you are unable to provide us additional information that justifies the reversal and we believe the reversal is in error, we will forward your case for audit. This step gives you formal appeal rights, including the right to appeal our decision in court before you have to pay the additional tax. After we forward your case, the audit staff will contact you within five to six weeks to fully explain the audit process and your rights. If you do not contact us within the 60-day period, you will lose your right to appeal our decision before payment of tax.



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## Contact information

INTERNAL REVENUE SERVICE  
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s018999546711s

If your address has changed, please call 1-999-999-9999 or visit [www.irs.gov](http://www.irs.gov).  
 Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2009), and the form number (1040) on any correspondence.

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.
Primary phone	Best time to call
Secondary phone	Best time to call



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

If you don't agree with the changes—**continued**

- If you do not contact us within 60 days, the change will not be reversed and you must pay the additional tax. You may then file a claim for refund. You must submit the claim within three years of the date you filed the tax return, or within two years of the date of your last payment for this tax.
- If we don't hear from you, we'll assume you agree with the information in this notice.

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 \$986.46 by March 2, 2011, interest will increase and additional penalties may apply.

**Changes to your 2009 tax return**

Information was changed because of the following:

- We changed your filing status. We refigured your tax using the Single filing status based on the information on your tax return.
- Each dependent listed on your tax return must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For one or more of your dependents the last name doesn't match our records or the records provided by the Social Security Administration.

As a result, we didn't allow one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits:

- Credit for Child & Dependent Care Expenses
- Education Credits
- Child Tax Credit
- Additional Child Tax Credit

If you, your spouse, or any of your dependents do not qualify for an SSN, you may obtain an Individual Taxpayer Identification Number (ITIN) issued by the Internal Revenue Service by filing Form W-7, Application for IRS Individual Taxpayer Identification Number. This number will allow you to file your return and to claim an exemption but you will be ineligible to claim the Earned Income Credit. You may call 1-800-829-3676 to get Form W-7 or download it from our website at [www.irs.gov](http://www.irs.gov).

- We disallowed all or part of your earned income credit (EIC). The information provided shows that one or more of the children on Schedule EIC, Earned Income Credit, did not meet the eligibility requirements for the credit.

**Your tax calculations**

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$31,405.00	\$31,405.00
Taxable income, line 43	12,105.00	22,055.00
<b>Total tax, line 60</b>	<b>\$1,221.00</b>	<b>\$2,894.00</b>

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## Your payments and credits

Description	IRS calculations
Income tax withheld, line 61	\$2,140.00
Estimated tax payments, line 62	0.00
Other credits, lines 63-67, 69, 70	0.00
<b>Total payments and credits</b>	<b>\$2,140.00</b>

## Penalties

We are required by law to charge any applicable penalties.

### Failure-to-file

Date	Months late	Unpaid amount	Penalty rate	Amount
9/15/2010	5	\$754.00	5.0%	\$188.50

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 after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code Section 6651)

### Removal or reduction of penalties

We understand that circumstances—such as economic hardship, 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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider • (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

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).

### 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:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You 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 IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to [www.irs.gov](http://www.irs.gov) or call 1-999-999-9999.

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## 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	\$11.82
06/30/2010–09/30/2010	92	5.0	0.012646750	954.32	12.07
09/30/2010–12/31/2010	92	6.0	0.015195019	966.39	14.68
12/31/2010-02/09/2011	40	5.0	0.005494114	981.07	5.39
<b>Total interest</b>					<b>\$43.96</b>

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

## Additional Information

- Visit [www.irs.gov/cp11](http://www.irs.gov/cp11).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to [www.irs.gov/efile](http://www.irs.gov/efile) for information and instructions.
- 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.