

IRS Letter CP11A Sample Tax Notice

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Department of the Treasury
Internal Revenue Service
Stop 6525 (SP CIS)
Kansas City MO 64999-0025



Notice	CP11A
Tax Year	2018
Notice date	May 20, 2019
Social Security number	XXX-XX-XXXX
To contact us	800-829-8374
Your Caller ID	XXXXXX
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XXXXXX.XXXXXX.XXXXXX.XXXXXX X XX X.XXX XXX



FIRST & LAST NAME
5555 AVENUE PARKWAY
HARRISBURG PA XXXXX-XXXX

XXXX

Changes to your 2018 Form 1040 Amount due: \$334.11

We found a miscalculation on your 2018 Form 1040, which affects the following area of your return:

- Credits

We changed your return to correct this error.

As a result, you owe \$344.11.

Billing Summary

Tax you owed	\$4,805.00
Payments you made	-4,612.00
Failure to pay proper estimated tax penalty	140.00
Interest charges	1.11
Amount due by June 10, 2019	\$334.11

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 \$334.11 by June 10, 2019, to avoid additional penalty and interest charges.

Continued on back...



FIRST & LAST NAME
5555 AVENUE PARKWAY
HARRISBURG PA XXXXX-XXXX

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number (XXX-XX-XXXX), the tax year (2018), and the form number (1040) on your payment and any correspondence.

Amount due by June 10, 2019

\$334.11

Internal Revenue Service
Kansas City MO 64999-0149



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What you need to do immediately —continued**If you agree with the changes we made —continued**

- 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 you contact us in writing within 60 days of the date of this notice, we'll reverse the change we made to your account. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if you don't provide us additional information that justifies the reversal and we believe the reversal is in error, we may forward your case for audit. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights, and you may need to provide an explanation or additional documents. After the audit, you'll have formal appeal rights, including the right to appeal our decision to the United States Tax Court before you have to pay the additional tax.
- If you don't contact us within 60 days, the change will not be reversed and you must pay any additional tax. You'll have no right to appeal our decision before payment of any additional tax. Following payment of the tax, however, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.

If you disagree with the amount due

- Call us at 800-829-8374 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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Payment options

Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or with your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Reschedule 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 our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at 800-829-8374 to discuss your options.

Offer in Compromise

An offer in compromise allows you to settle your tax 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 800-829-8374 to review your account.

If we don't hear from you

Pay \$334.11 by June 10, 2019, to avoid penalty and interest charges.

Changes to your 2018 tax return

Information was changed because of the following:

- Each dependent listed on your tax return must have a valid Social Security number (SSN) or individual taxpayer identification number (TIN). For one or more of your dependents, the SSN or ITIN was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result we disallowed certain credits claimed on your return. This change may affect any of the following credits:
 - Credit for child and dependent care expenses
 - Child tax credit
 - Credit for other dependents
 - Additional child tax credit
 - Earned income credit
 - Education credits (705D)



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Changes to your 2018 tax return — **continued**

If you, your spouse, or any of your dependents do not qualify for an SSN, you can 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 certain credits but you will be ineligible to claim the Earned Income Credit. You can call 800-829-3676 to get Form W-7 or download it from our website at www.irs.gov.

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 7	\$29,459.00	\$29,459.00
Taxable income, line 10	3,327.00	3,327.00
Total tax, line 15	\$4,472.00	\$4,805.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 16	\$0.00
Estimated tax payments, SCH 5 line 66	0.00
Other credits, SCH 5 lines 70-74	0.00
Other payments	4,612.00
Total payments and credits	\$4,612.00

Penalties

We are required by law to charge any applicable penalties.

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$140.00

When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download instructions for Form 2210 or Tax Withholding and Estimated Tax (Publication 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)

Note: The penalty amount shown here may differ from the amount shown on Page 1. The computation shown here may include late payment penalty on amounts due before the adjustment.

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: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.



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Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2019-05/20/2019	35	6.0%	0.005769532	\$193.00	

Total interest

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



XXXX

Additional information

- Visit www.irs.gov/cp11a
- Your may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (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 for information and instructions.
- 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 address at the top of this notice. Be sure to include your Social Security number, the tax year, and the form number you are writing about.
- Keep this notice for your records.

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