



Notice	CP22A
Tax Year	2016
Notice date	April 1, 2019
Social Security number	XXX-XX-XXXX
To contact us	800-829-0922
Your Caller ID	XXXXXX
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XXXXXX.XXXXXX.XXXXX.XXXXX X XX X.XXX XXX

FIRST LAST
 555 AVENUE ST
 BERNALILLO NM 85555

XXXXXX

Changes to your 2016 Form 1040
Amount due: \$19,354.15

The income or deductions reported on your 2016 Form 1040 do not match what was reported to us by your payer or trustees. We've contacted you about this issue, but have no record you've responded as required. So, we've changed your tax return to match our records and correct your:

- pensions and annuities
- Schedule A
- Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts

We changed the civil penalty amount that we previously charged.
 As a result, you owe \$19,354.15.

Billing Summary

Increase in tax	\$14,026.00
Increase in credit for tax withheld	-33.00
Increase in accuracy-related penalty on underpayments penalty	2,799.00
Increase in failure-to-file penalty	967.00
Increase in interest	1,595.15
Amount due by April 22, 2019	\$19,354.15

Continued on back...



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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 (2016), and the form number (1040) on your payment and any correspondence.

\$19,354.15

Amount due by April 22, 2019

Internal Revenue Service
 Fresno, CA 93888-0025



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What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$19,354.15 by April 22, 2019 to avoid additional interest and applicable penalty charges.
- 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 don't agree with the changes

Call 800-829-0922 to review your account with a representative. Be sure you 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.

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 payment 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 800-829-0922 to discuss your options.



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Payment options - continued



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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 800-829-0922 to review your account.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Description	Amount
Total failure -to-file	\$967.00

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. 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. When an income tax return is more than 60 days late, the minimum penalty is \$205 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less.
(Internal Revenue Code section 6651)

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.

Overstatement, understatement, or accuracy-related

Description	Amount
Total overstatement, understatement, or accuracy-related	\$2,799.00

For returns due before January 1, 1990, this penalty is one or more of the following: Valuation Overstatement, Valuation Understatement, or Substantial Understatement. For returns due after December 31, 1989, the accuracy-related penalty has been added. Refer to our Examining Officer's report for an explanation of the penalty.
(Internal Revenue Code section 6662)



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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 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:

- 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 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).

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.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2017 -- 06/30/2017	76	4.0%	0.008363088	\$10,213.00	\$85.41
06/30/2017 -- 06/31/2017	31	4.0%	0.003402851	10,298.41	35.04
07/31/2017 -- 12/31/2017	153	4.0%	0.016907546	17,879.45	302.30
12/31/2017 -- 03/31/2018	90	4.0%	0.009911268	18,181.75	180.20
03/31/2018 -- 06/30/2018	91	5.0%	0.012542910	18,361.95	230.31
06/30/2018 -- 12/31/2018	184	5.0%	0.025524053	18,592.26	474.55
12/31/2018 -- 03/31/2019	90	6.0%	0.014903267	19,066.87	284.16
03/31/2019 -- 04/01/2019	1	6.0%	0.000164384	19,350.97	3.18

Total interest

\$1,595.15



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Interest charges — **continued**

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



Additional information

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- Visit www.irs.gov/cp22a
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- 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.