



Notice	CP22E
Tax Year	2019
Notice date	March 22, 2021
Social Security number	XXX-XX-XXXX
To contact us	800-829-0922
Page 2 of 3	9H

**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 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.

If we don't hear from you, we'll assume you agree with the information in this notice.

Payment options

Pay online, by phone, or with a mobile device. Visit IRS.gov/payments or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at IRS.gov/payments first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at IRS.gov/OPA
- Consider an offer in compromise at IRS.gov/OIC
- Request a temporary collection delay at IRS.gov/tempcollectiondelay

To view the amount you owe and your payment history visit IRS.gov/account.

Penalties

We are required by law to charge any applicable penalties.

Examining officer's report

According to our records, your Examining Officer gave you a report that explained the reason for this penalty. (Internal Revenue Code section 6751(a))



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Page 3 of 3	9H

Substantial Understatement

Description	Amount
Substantial Understatement	\$15.80

We charged you a penalty under IRC section 6662(b)(2), imposition of Accuracy-Related Penalty on Underpayments. The penalty is 20% of the portion of the underpayment due to a substantial understatement of income tax.

For further details and for penalty explanations, see the examining agent's report previously issued.

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
07/15/2020 - 12/31/2020	169	3.0%	0.013948272	\$94.80	\$1.37
12/31/2020 - 03/22/2021	81	3.0%	0.006673469	96.12	0.64
Total Interest					\$1.46

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

Additional Information

- Visit www.irs.gov/cp22e
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
 - Publication 660, Collection Appeal Rights
 - Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund
- 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.
- If you have a power of attorney on file with us, a copy has been sent to him/her automatically.
- Keep this notice for your records.

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