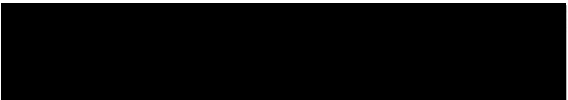



KANSAS CITY MO 64999-0025



WESTMINSTER CO 80234-3497

Taxpayer identification number:   
Tax period: Dec. 31, 2016  
Form: 1040  
Type of penalties: Failure to pay

Dear Mr. Belcher

Thank you for your recent inquiry dated May 15, 2019 that asked us to remove the failure-to-pay penalty.

We approved your request to remove the failure-to-pay penalty charged. However, we based the removal solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time only consideration. Any future failure-to-file and failure-to-pay penalties will only be removed if the information you provide meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

The law does not permit us to remove interest for reasonable cause. We charge interest on any unpaid tax, regardless of whether you had reasonable cause.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Keep a copy of this letter for your records.

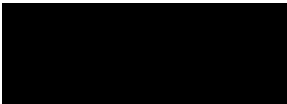
Thank you for your cooperation.



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

Notice	CP21A
Tax Year	2016
Notice date	August 5, 2019

Page 1 of 4 CAF 18H



WESTMINSTER CO 80234-3497

101752

Changes to your 2016 Form 1040

## Amount due: \$11,710.26

Based on the information you provided, we changed your 2016 Form 1040 to correct your:

- penalty due to reasonable cause (interest is charged on any unpaid tax and may not be removed for reasonable cause)

Our action is the result of your inquiry of May 15, 2019.

As a result, you owe \$11,710.26.

### Billing Summary

Account balance before this change	\$ 11,247.58
Decrease in failure-to-pay penalty	-582.16
Increase in interest	1,044.84
<b>Amount due by August 26, 2019</b>	<b>\$11,710.26</b>

### What you need to do immediately

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

- Pay the amount due of \$11,710.26 by August 26, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



WESTMINSTER CO 80234-3497

Notice	CP21A
Notice date	August 5, 2019



## Payment

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



Amount due by August 26, 2019

**\$11,710.26**

INTERNAL REVENUE SERVICE  
KANSAS CITY, MO 64999-0149



**Notice** CP21A  
**Tax Year** 2016  
**Notice date** August 5, 2019

## Penalties

We are required by law to charge any applicable penalties.

## Failure-to-pay penalty removed

We removed the penalty we previously charged you.

## 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	\$12,937.00	\$108.19
06/30/2017 – 12/31/2017	184	4.0%	0.020367931	13,045.19	265.70
12/31/2017 – 03/31/2018	90	4.0%	0.009911268	13,310.89	131.93
03/31/2018 – 06/05/2018	66	5.0%	0.009081465	13,442.82	122.08
06/05/2018 – 06/30/2018	25	5.0%	0.003430293	13,513.90	46.36
06/30/2018 – 07/05/2018	5	5.0%	0.000685119	13,560.26	9.29
07/05/2018 – 08/04/2018	30	5.0%	0.004117762	13,369.55	55.05
08/04/2018 – 09/05/2018	32	5.0%	0.004392882	13,224.60	58.09
09/05/2018 – 10/06/2018	31	5.0%	0.004255313	13,082.69	55.67
10/06/2018 – 11/05/2018	30	5.0%	0.004117762	12,938.36	53.28
11/05/2018 – 12/06/2018	31	5.0%	0.004255313	12,791.64	54.43
12/06/2018 – 12/31/2018	25	5.0%	0.003430293	12,646.07	43.38
12/31/2018 – 01/04/2019	4	6.0%	0.000657696	12,689.45	8.35
01/04/2019 – 02/05/2019	32	6.0%	0.005273699	12,497.80	65.91
02/05/2019 – 03/05/2019	28	6.0%	0.004612969	12,363.71	57.03
03/05/2019 – 03/31/2019	26	6.0%	0.004282766	12,220.74	52.34
03/31/2019 – 04/05/2019	5	6.0%	0.000822188	12,273.08	10.09
04/05/2019 – 05/05/2019	30	6.0%	0.004943279	12,083.17	59.73
05/05/2019 – 06/05/2019	31	6.0%	0.005108476	11,942.90	61.01
06/05/2019 – 06/30/2019	25	6.0%	0.004117706	11,803.91	48.61
06/30/2019 – 07/05/2019	5	5.0%	0.000685119	11,852.52	8.12
07/05/2019 – 08/05/2019	31	5.0%	0.004255313	11,660.64	49.62

**Total interest**

**\$1,424.26**

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/cp21a](http://www.irs.gov/cp21a)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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](http://www.irs.gov/payments).

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