

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



Notice	CP21A			
Tax Year	2012			
Notice date	May 13, 2019			
Social Security number	er			
To contact us	800-829-8374			
Page 1 of 4	CAF 89H			



**WESTMINSTER CO 80234-3497** 

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Changes to your 2012 Form 1040

## Amount due: \$4,337.15

Based on the information you provided, we changed your 2012 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 March 7, 2019.

As a result, you owe \$4,337.15.

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Account balance before this change	\$ 5,679.28
Decrease in failure-to-file penalty	-776.70
Decrease in failure-to-pay penalty	-863.00
Increase in interest	297.57
Amount due by June 3, 2019	\$4,337.15

### What you need to do immediately

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

 Pay the amount due of \$4,337.15 by June 3, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...





# **Payment**

WESTMINSTER CO 80234-3497

Notice CP21A

Notice date May 13, 2019

Social Security number

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

• Write your social security number the tax year (2012), and the form number (1040) on your payment and any correspondence.

Amount due by June 3, 2019

\$4,337.15

INTERNAL REVENUE SERVICE KANSAS CITY, MO 64999-0149

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Payment options - continued

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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.

**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	1-1
04/15/2013 - 06/30/2013	76	3.0%	0.006265868	\$3,452.00	Interest charge
06/30/2013 - 12/31/2013	184	3.0%	0.015237592	3,473.63	\$21.63
12/31/2013 - 06/30/2014	181	3.0%	0.014987301	3,526.56	52.93
06/30/2014 - 12/31/2014	184	3.0%	0.015237592	3,579.41	52.85
12/31/2014 - 06/30/2015	181	3.0%	0.014987301	3,633.95	54.54
06/30/2015 - 12/31/2015	184	3.0%	0.015237592	3,688.41	54.46
12/31/2015 - 03/31/2016	91	3.0%	0.007486596	3,744.61	56.20
03/31/2016 - 06/30/2016	91	4.0%	0.007480390	3,772.64	28.03
06/30/2016 - 12/31/2016	184	4.0%	0.020311722	3,810.35	37.71
12/31/2016 - 06/30/2017	181	4.0%	0.0200371722	3,887.74	77.39 77.88
06/30/2017 - 12/31/2017	184	4.0%	0.020367931	3,965.62	80.77
12/31/2017 - 03/31/2018	90	4.0%	0.009911268	4,046.39	40.10
03/31/2018 - 06/30/2018	91	5.0%	0.012542910	4,086.49	51.26
06/30/2018 - 12/31/2018	184	5.0%	0.025524053	4,137.75	105.61
12/31/2018 - 03/31/2019	90	6.0%	0.014903267	4,243.36	63.24
03/31/2019 - 05/13/2019	43	6.0%	0.007092949	4,306.60	30.55
Total interest				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$885.15

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest

rate factor to determine the interest due.