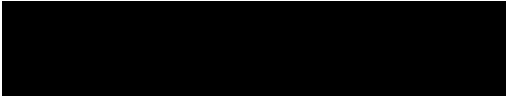
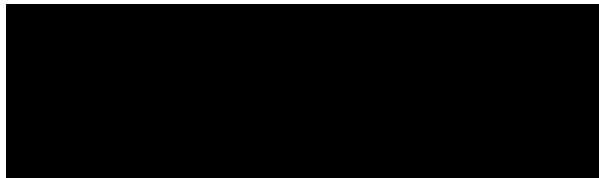


Department of the Treasury
Internal Revenue Service

IRS, STOP 6525

KANSAS CITY MO 64999-0025



WESTMINSTER CO 80234-3497

9196

Taxpayer identification number: [REDACTED]
Tax period: Dec. 31, 2017
Form: 1040
Type of penalties: Failure to file, Failure to pay

Dear Taxpayer:

Thank you for your recent inquiry of May 09, 2019 that asked us to remove the failure-to-file and failure-to-pay penalties.

We approved your request to remove the failure-to-file and failure-to-pay penalties 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.

You can get IRS forms or publications you need from our website at 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.



WESTMINSTER CO 80234-3497

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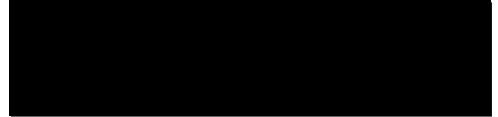
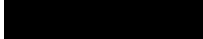
CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.


CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

 The IRS address must appear in the window.

Use for inquiries only

BODCD-WI




INTERNAL REVENUE SERVICE
IRS, STOP 6525
KANSAS CITY MO 64999-0025




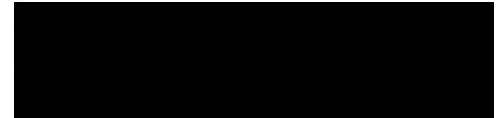
WESTMINSTER CO 80234-3497




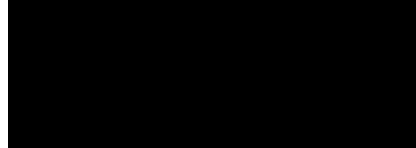
 The IRS address must appear in the window.

Use for payments

BODCD-WI



INTERNAL REVENUE SERVICE
KANSAS CITY MO 64999-0150




WESTMINSTER CO 80234-3497





Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0025



Notice	CP49
Tax Year	2017
Notice date	June 10, 2019



WESTMINSTER CO 80234-3497



155517

We applied \$249.17 of your 2017 overpayment to an unpaid balance

Refund due: \$0.00

We applied your 2017 Form 1040 overpayment to an amount owed for 2013.

As a result, your refund has been reduced to \$0.00.

Summary

Overpayment for 2017	-\$249.17
Amount applied to civil penalty owed for September 30, 2013	249.17
Refund due	\$0.00

What you need to do

You don't need to do anything.

Additional information

- Visit www.irs.gov/cp49
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- 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.

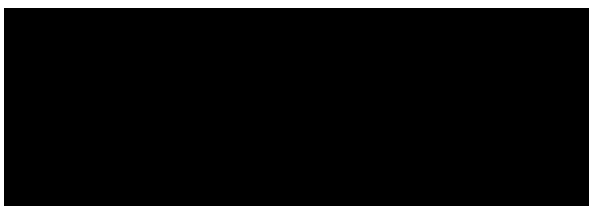
If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0025



Notice	CP21A
Tax Year	2017
Notice date	June 3, 2019



WESTMINSTER CO 80234-3497



278294

Changes to your 2017 Form 1040

Amount due: \$687.25

Based on the information you provided, we changed your 2017 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 9, 2019.

As a result, you owe \$687.25.

Billing Summary

Account balance before this change	\$ 934.28
Decrease in failure-to-file penalty	-251.10
Decrease in failure-to-pay penalty	-41.85
Increase in interest	45.92
Amount due by June 24, 2019	\$687.25

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$687.25 by June 24, 2019 to avoid additional interest and applicable penalty charges.

Continued on back...



WESTMINSTER CO 80234-3497

Notice	CP21A
Notice date	June 3, 2019



Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number (416-98-5155), the tax year (2017), and the form number (1040) on your payment and any correspondence.

Amount due by June 24, 2019

\$687.25

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0010





Notice	CP21A
Tax Year	2017
Notice date	June 3, 2019
	[REDACTED]

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.

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

Payment options

Pay electronically

We offer secure payment options so you can pay online, by phone, or using your mobile device and the IRS2Go app. You can pay from your bank account free of charge or by debit or credit card for a fee charged by the card processors, not the IRS. Visit irs.gov/payments to view all your options.

Set up a payment plan

If you can't pay the full amount you owe, pay as much as you can now and make arrangements with us to pay over an extended time. You may be able to set up a payment plan including an installment agreement. Visit irs.gov/opa to apply.

Consider an offer in compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. You can use the Offer in Compromise Pre-Qualifier tool at irs.gov/oic to see if you qualify and calculate a preliminary offer amount. Visit irs.gov/payments/offer-in-compromise for more information about this program.

View your account information

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit irs.gov/account to view your account online.

Notice	CP21A
Tax Year	2017
Notice date	June 3, 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
04/15/2018 – 06/30/2018	76	5.0%	0.010464621	\$1,395.00	\$14.60
06/30/2018 – 12/31/2018	184	5.0%	0.025524053	1,409.60	35.98
12/31/2018 – 03/31/2019	90	6.0%	0.014903267	1,445.58	21.54
03/31/2019 – 04/15/2019	15	6.0%	0.002468593	1,467.12	3.62
04/15/2019 – 06/03/2019	49	6.0%	0.008086654	681.74	5.51

Total interest

\$81.25

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
- 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.
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278294