



Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0010

Notice	CP11T
Tax year	2018
Notice date	February 24, 2019
Social security number	nnn-nn-nnnn
To contact us	800-829-1040 ext. xxx
Your caller ID	nnnn

JAMES Q SPARROW
22 BOULDER SREET
HANSON, CT 00000-7253

Changes to your 2018 Form 1040

Amount due: \$360.73

We found miscalculations on your 2018 Form 1040, which affect the following areas of your return:

- Itemized deductions

We changed your return to correct these errors. As a result, you owe \$360.73.

Billing Summary

Tax you owed	\$1,828.00
Payments you made	-1,624.00
Failure-to-file penalty	135.00
Interest charges	21.73
Amount due by March 16, 2019	\$360.73

What you need to do immediately

Review this notice and compare our changes to the information on your tax return

If you agree with the changes we made

- Pay the amount due of \$360.73 by March 16, 2019, to avoid additional penalty and interest 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.**

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 (nnn-nn-nnnn), the tax year (2018), and the form number (1040) on your payment.

INTERNAL REVENUE SERVICE
AUSTIN, TX 73301-0023

**Amount due by
March 16, 2019**

\$360.73

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What you need to do immediately –
continued

If you disagree with the amount due

Call us at 833-xxx-xxxx ext. xxx to review your account with a representative. Be sure to 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 payments 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 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 833-xxx-xxxx ext. xxx to discuss your options.

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/payments.

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 833-xxx-xxxx ext. xxx to review your account.

If we don't hear from you

Pay \$360.73 by March 16, 2019, to avoid additional penalty and interest charges.

Changes to your 2018 tax return

We changed your information because:

- We changed the amount claimed as itemized deductions on your tax return because your deduction for state and local taxes is more than the amount allowed for your filing status.

Your tax calculations

Description	Your calculation	IRS calculation
Adjusted gross income, line 7	\$13,829.00	\$13,829.00
Taxable income, line 10	\$0.00	\$0.00
Total tax, line 15	\$1,828.00	\$1,828.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 16	\$0
Payments and refundable credits	1,624.00
Total payments and credits	\$1,624.00

Penalties

We are required by law to charge any applicable penalties

Failure-to-file

Description	Amount
Total failure-to-file	\$135.00

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 ½% 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 \$210 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)

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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 reasonably 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 (800-843-8374).

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Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the due date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$21.73

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-xxx-xxxx.

Period	Interest rate
Beginning October 1, 2017	3%

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

Additional interest charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

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Additional information

- Visit www.irs.gov/cp11
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.
- 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 the first page of this notice. Be sure to include your social security number and the tax year and form number you are writing about.
- Keep this notice for your records.