



Department of the Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

Notice	CP501
Tax Year	2014
Notice date	December 16, 2016
Social Security number	[REDACTED]
To contact us	Phone [REDACTED]
Your Caller ID	[REDACTED]

Page 1 of 5

You have unpaid taxes for 2014

Amount due: [REDACTED]

Our records show you have unpaid taxes for the tax year ending December 31, 2014 (Form 1040).

Billing Summary

Amount you owed	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by January 26, 2015	[REDACTED]

What you need to do immediately

Pay immediately

- Pay the amount due of [REDACTED] by January 26, 2015, to avoid additional penalty and interest charges. **You can pay online now at www.irs.gov/directpay.**

Continued on back...



[REDACTED]

Notice	CP501
Notice date	December 16, 2016
Social Security Number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2014), and the form number (1040) on your payment and any correspondence.

**Amount due by
January 26, 2015**

[REDACTED]

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

What you need to do immediately—
continued

Pay immediately—**continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/payments for more information about:
 - Credit and debit card payments
 - Electronic payments
 - Installment and payment plans:
 - Automatic deductions from your bank account
 - Payroll deductions
 - [Apply online or mail Form 9465, Installment Agreement Request.]
- Offer in Compromise- To see if you qualify for an offer, visit the Offer in Compromise Pre-Qualifier tool at www.irs.gov/Individuals/Offer-in-Compromise-1

Or, call us at 1-800-XXX-XXXX to discuss your options

If you need to pay your tax debt over time, we encourage you to apply for a Direct Debit Installment Agreement. These agreements save you time and money by having your monthly payment automatically withdrawn from your bank account. There are no checks to write and mail and these agreements have a reduced user fee.

[Apply for a payment plan using the Online Payment Agreement application at: www.irs.gov and search "online-payment".]

Apply for a payment plan by completing Form 433-F prior to calling us at 1-800-XXX-XXXX. This will assist us in handling your call more efficiently.]

[By setting up an agreement online now, you may be able to avoid the filing of a Notice of Federal Tax Lien, if one hasn't already been filed. If a Notice of Federal Tax Lien has been filed, certain taxpayers may request the notice be withdrawn after establishing a Direct Debit Installment Agreement. For more information on liens, visit: www.irs.gov and search "federal tax lien"].

If you already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

Notice CP501
 Tax Year 2014
 Notice date December 16, 2016
 Social Security number [REDACTED]
 Page 3 of 5

If we don't hear from you

- If you don't pay [REDACTED] by January 26, 2015, interest will increase and additional penalties may apply.
- If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time, if we haven't already done so.
- If the lien is in place, you may find it difficult to sell or borrow against your property. The tax lien would also appear on your credit report—which may harm your credit rating--and your creditors would also be publicly notified that the IRS has priority to seize your property.
- If you don't pay your tax debt, we have the right to seize ("levy") your property.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
Total failure-to-pay	[REDACTED]
When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code Section 6651) For a detailed calculation of your penalty charges, call 1-800-829-0922.	



Notice CP501
 Notice date December 16, 2016
 Social Security Number [REDACTED]

Contact information

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Social Security number ([REDACTED]), the tax year (2014), and the form number (1040) on any correspondence.

a.m. a.m.
 p.m. p.m.

Primary phone _____ Best time to call _____ Secondary phone _____ Best time to call _____

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:

- If you sent a written request to the IRS for written advice on a specific issue
- You gave us complete 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 IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call 1-800-829-0922.

Removal or reduction of penalties

We understand that circumstances—such as 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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to remove or reduce (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe removal or reduction is appropriate.
- Sign your statement, and mail it to us along with any supporting documents.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Notice CP501
Tax Year 2014
Notice date December 16, 2016
Social Security number [REDACTED]
Page 5 of 5

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the 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	[REDACTED]

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-0922.

Period	Interest rate
July 1, 2013–December 31, 2013	8%
January 1, 2014–March 31, 2014	7%
April 1, 2014–June 30, 2014	6%
July 1, 2014–September 30, 2014	5%
October 1, 2014–December 31, 2014	6%
Beginning January 1, 2015	5%

Additional information

- Visit www.irs.gov/cp501
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- 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/directpay.
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account. Please note: Only pay the amount due once. If you need assistance, please don't hesitate to contact us.