



Notice	CP11
Tax Year	2019
Notice date	October 5, 2020
Social Security number	XXX-XX-XXXX
Your Caller ID	XXXXXX
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What you need to do immediately — continuedIf you agree with the changes we have 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 contact us in writing within 60 days of the date of this notice, we'll reverse the change we made to your account. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if you don't provide us additional information that justifies the reversal and we believe the reversal is in error, we may forward your case for audit. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights, and you may need to provide an explanation or additional documents. After the audit, you'll have formal appeal rights, including the right to appeal our decision to the United States Tax Court before you have to pay the additional tax.
- If you don't contact us within 60 days, the change will not be reversed and you must pay any additional tax. You'll have no right to appeal our decision before payment of any additional tax. Following payment of the tax, however, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.

If you disagree with the amount due

- Call us at 800-829-0922 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 optionsPay online, by phone, or with a mobile device. Visit IRS.gov/payments or the IRS2GO mobile app for all IRS payment options.If you plan to mail a payment, consider the electronic options at IRS.gov/payments first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.



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XXXXXX

Payment options - continued

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at IRS.gov/OPA
- Consider an offer in compromise at IRS.gov/OIC
- Request a temporary collection delay at IRS.gov/tempcollectiondelay

To view the amount you owe and your payment history visit IRS.gov/account.

If we don't hear from you

Pay \$757.07 by October 26, 2020, to avoid penalty and interest charges.

Changes to your 2019 tax return

Information was changed because of the following:

- The individual taxpayer identification number (ITIN) for you or your spouse has expired. As a result, we disallowed certain credits claimed on your return. This change may affect any of the following credits:
 - Education credits
 - Credit for other dependents
 - Child tax credit
 - Additional child tax credit (709D)

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 8b	\$178,350.00	\$178,350.00
Taxable income, line 11b	141,173.00	147,173.00
Total tax, line 16	\$17,860.00	\$21,860.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 17	\$21,108.00
Estimated tax payments, SCH 3 lines 8, 10	0.00
Other credits, Form 1040 lines 18a-c, SCH 3 lines 9, 11-13	0.00
Other payments	0.00
Total payments and credits	\$21,108.00

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 2. The computation shown here may include interest charges on amounts due before the adjustment.

IRS Letter CP11 Sample Tax Notice

This sample is provided by TaxAudit, the nation's leading tax representation firm.

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Period	Days	Interest rate	Interest factor	Amount due	Interest charge
07/15/2020 - 10/05/2020	82	3.0%	0.006743673	\$752.00	\$5.07
Total Interest					\$5.07

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/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 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 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.