



Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0025

Notice	CP21A
Tax Year	2019
Notice date	February 13, 2023
Social Security number	XXX-XX-XXXX
To contact us	800-829-8374
Your Caller ID	XXXXXX
Page 1 of 5	9H

### Changes to your 2019 Form 1040

## Amount due: \$2,507.65

We made the changes you requested to your 2019 Form 1040 to adjust your Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts.

As a result, you owe \$2,507.65.

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.

### Billing Summary

Account balance before this change	\$1,947.17
Increase in tax	305.31
Increase in failure-to-pay penalty	132.90
Increase in interest	122.27
Amount due by March 6, 2023	\$2,507.65

Continued on back...

<b>Notice</b>	CP21A
<b>Tax Year</b>	2019
<b>Notice date</b>	February 13, 2023
<b>Social Security number</b>	XXX-XX-XXXX
<b>Page 2 of 5</b>	9H

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**What you need to do immediately****If you agree with the changes we made**

- Pay the amount due of \$2,507.65 by March 6, 2023 to avoid additional interest and applicable penalty 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](https://www.irs.gov/payments).**

**If you don't agree with the changes**

Call 800-829-8374 to review your account with a representative. Be sure you have your account information available when you call.

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

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**Payment options**

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://www.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](https://www.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.

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](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](https://www.irs.gov/account).

<b>Notice</b>	CP21A
<b>Tax Year</b>	2019
<b>Notice date</b>	February 13, 2023
<b>Social Security number</b>	XXX-XX-XXXX
<b>Page 3 of 5</b>	9H

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-pay**

Description	Amount
<b>Total failure-to-pay</b>	<b>\$132.90</b>

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. 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. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

For a detailed computation of the penalty call 800-829-8374.

(Internal Revenue Code section 6651)

Note: The penalty amount shown here may differ from the amount shown on Page 1. The computation shown here may include late payment penalty on amounts due before the adjustment.

**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, included 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).

<b>Notice</b>	CP21A
<b>Tax Year</b>	2019
<b>Notice date</b>	February 13, 2023
<b>Social Security number</b>	XXX-XX-XXXX
<b>Page 4 of 5</b>	9H

Penalties—continued

**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 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](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).

**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
07/15/2020 – 08/17/2020	33	3.0%	0.002708468	\$1,634.31	\$4.43
08/17/2020 – 12/31/2020	136	3.0%	0.011209444	2,021.03	22.65
12/31/2020 – 06/30/2021	181	3.0%	0.014987301	2,043.68	30.63
06/30/2021 – 12/31/2021	184	3.0%	0.015237592	2,074.31	31.61
12/31/2021 – 03/32/2022	90	3.0%	0.007424381	2,105.92	15.64
03/31/2022 – 04/04/2022	4	4.0%	0.000438428	2121.56	0.93
04/04/2022 – 06/30/2022	87	4.0%	0.009579315	2,268.68	21.73
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	2,290.41	29.05
09/30/2022 – 12/31/2022	92	6.0%	0.015236961	2,319.46	35.34
12/31/2022 – 02/12/2023	44	7.0%	0.008473244	2,354.80	19.95

**Total interest** **\$211.96**

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](http://www.irs.gov/cp21a)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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](http://www.irs.gov/payments).

<b>Notice</b>	CP21A
<b>Tax Year</b>	2019
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<b>Page 5 of 5</b>	9H

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**Additional information—continued**

- 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.
- If you have a power of attorney on file with us, a copy has been sent to him/her automatically.
- 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 information you are authorized to receive. **Please note:** Only pay the amount due once.

**Taxpayer rights and sources for assistance**

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit [irs.gov/taxpayer-bill-of-rights](https://irs.gov/taxpayer-bill-of-rights).

**Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov) or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to [taxpayeradvocate.irs.gov/litcmap](https://taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at [irs.gov/forms-pubs](https://irs.gov/forms-pubs); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

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