





Notice	CP14
Tax Year	2018
Notice date	May 6, 2019
Social Security number	XXX-XX-XXXX
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**What you need to do immediately****If you agree with the amount due and you're not working with an IRS representative**

- Pay the amount due of \$262.76 by May 27, 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](http://www.irs.gov/payments).

**If you disagree with the amount due**

Call us at 800-829-8374 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.

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**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 of our payment options, visit [www.irs.gov/payments](http://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](http://www.irs.gov/paymentplan) for more information on installment agreements and online payment agreements. You can also call us at 800-829-8374 to discuss your options.



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**Payment options - continued**



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**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 in 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](http://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/balancedue](http://www.irs.gov/balancedue).

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 800-829-8374 to review your account.

**If we don't hear from you**

Pay \$262.76 by May 27, 2019, to avoid penalty and interest charges.

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-pay proper estimated tax**

From date	To date	Days	Rate	Factor	Principal	Penalty
04/15/2018	06/15/2018	61	5.0%	0.00001369	\$1,857.72	\$15.52
06/15/2018	06/30/2018	15	5.0%	0.00013699	3,714.44	7.63
06/30/2018	09/15/2018	77	5.0%	0.00013699	3,714.44	39.18
09/15/2018	12/31/2018	107	5.0%	0.00013699	5,571.66	81.67
12/31/2018	01/15/2019	15	6.0%	0.00016438	5,571.66	13.74
01/15/2019	03/31/2019	75	6.0%	0.00016438	7,428.88	91.59
03/31/2019	04/11/2019	11	6.0%	0.00016438	7,428.88	13.43

**Total failure to pay proper estimated tax** \$262.76

When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210 or Tax Withholding and Estimated Tax (Publication 505) from [www.irs.gov](http://www.irs.gov) or call us for a copy. (Internal Revenue Code section 6654)

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.

# IRS Letter CP14 Sample Tax Notice

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

Visit [TaxAudit.com](http://TaxAudit.com)



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## Additional information

- Visit [www.irs.gov/cp14](http://www.irs.gov/cp14)
- 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).
- 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.

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