



Department of Treasury  
Internal Revenue Service  
PO BOX 249  
Memphis, TN 38101-0249

Notice	CP14I
Tax Year	2004
Notice date	February 7, 2005
Social Security number	XXX-XX-XXXX
To contact us	Phone 1-XXX-XXX-XXXX
Your Caller ID	1234

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s018999546711s  
JAMES HINDS  
22 BOULDER STREET  
HANSON, CT 00000-7253

You have unpaid taxes for 2004

**Amount due: \$682.40**

Our records show you exceeded the maximum contribution to your Roth IRA for the tax year ending on December 31, 2004 (Form 5329). This excess contribution is taxable. As a result, you owe \$682.40.

### Billing Summary

Tax you owed	\$3,328.00
Payments and credits	– 3,183.00
Failure-to-file penalty	286.47
Failure-to-pay penalty	127.32
Interest charges	123.61
<b>Amount due by March 7, 2005</b>	<b>\$682.40</b>

### What you need to do immediately

#### Pay immediately

- Send us the amount due of \$682.40 by March 7, 2005, to avoid additional penalty and interest charges.

Continued on back...



James Hinds  
22 Boulder Street  
Hanson, CT 00000-7253

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### Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (XXX-XX-XXXX), the tax year (2004), and the form number (1040) on your payment and any correspondence.

**Amount due by  
March 7, 2005**

**\$682.40**

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150  
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## 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](http://www.irs.gov) and search for keyword: "tax payment options" for more information about:
    - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
    - Automatic deductions from your bank account
    - Payroll deductions
    - Credit card payments
- Or, call us at 1-XXX-XXX-XXXX to discuss your options.

## If you think there's been a mistake

- Call 1-XXX-XXX-XXXX to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.

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

## If we don't hear from you

If you don't pay \$682.40 by March 7, 2005, interest will increase and additional penalties may apply.

## Penalties

We are required by law to charge any applicable penalties.

### Failure-to-file

Date filed	Months late	Unpaid amount	Penalty rate	Amount
9/99/99	9	\$3,183.00	5.0%	<b>\$286.47</b>

James & Karen Q. Hinds  
22 Boulder Street  
Hanson, CT 00000-7253

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## Contact information

If your address has changed, please call 1-XXX-XXX-XXXX or visit [www.irs.gov](http://www.irs.gov).

- ☐ Please check here if you've included any correspondence. Write your Social Security number (XXX-XXX-XXXX), the tax year (2004), and the form number (1040) on any correspondence.

☐ a.m.  
☐ p.m.

☐ a.m.  
☐ p.m.

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0150  
s018999546711s

Primary phone	Best time to call	Secondary phone	Best time to call
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#### Penalties—continued

When you file your tax return after the due date, we charge a penalty of up to 5.0% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$100 or 100% of the unpaid tax, whichever is less, for tax returns due before December 31, 2008. We count part of a month as a full month. (Internal Revenue Code Section 6651)

#### Failure-to-pay

Date filed	Months late	Unpaid amount	Penalty rate	Amount
9/99/99	9	\$3,183.00	0.5%	<b>\$127.32</b>

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)

#### Removal or reduction of penalties

We understand that circumstances—such as economic hardship, 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 reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

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).

#### 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 asked the IRS for written advice on a specific issue
- You gave us complete 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 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](http://www.irs.gov) or call 1-XXX-XXX-XXXX.

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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 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)

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
5/27/04–6/30/04	34	6.0	0.005588873	\$3,183.00	\$17.79
6/30/04–9/30/04	92	5.0	0.012646750	3,200.79	40.48
9/30/04–11/27/04	58	6.0	0.009552757	3,241.27	30.96
11/27/04–12/31/04	34	6.0	0.005588873	3,558.70	19.89
12/31/04–1/27/05	27	5.0	0.003705224	3,578.59	113.26
<b>Total interest</b>					<b>\$123.61</b>

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

## Additional Information

- Visit [www.irs.gov/cp14i](http://www.irs.gov/cp14i).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676). Keep this notice for your records.

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