



SB

Notice: CP503A

Tax year: 2018

Notice date: December 23, 2019

TIN: 527-89-8043

## Additional information

- Can't pay in full right now? Pay as much as you can and set up a monthly payment plan online at [irs.gov/opa](https://irs.gov/opa). If a payment plan will not work for you, learn about your other options at [irs.gov/payments](https://irs.gov/payments) under the topic "Can't pay now?".
- Visit [irs.gov/cp503a](https://irs.gov/cp503a) for more information about this notice.
- If you can't find the information online, call 800-829-8374.
- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. 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.



JONATHAN M GRIFFITH  
8384 E SOLANO DR  
SCOTTSDALE AZ 85250-6228

Notice	CP503A
Notice Date	December 23, 2019
TIN	527-89-8043
Online Bank Payment	<a href="https://irs.gov/directpay">irs.gov/directpay</a>



## Payment

- Make your check or money order payable to the "United States Treasury"
- Write on the memo line your Taxpayer Identification Number (527-89-8043), the tax year (2018), and the form number (1040).
- Mail this payment stub with your check or money order.

ACS SUPPORT STOP 5050  
PO BOX 219236  
KANSAS CITY, MO 64121

**Amount Due: \$2,978.39**

Amount Due by January 2, 2020

527898043 IW GRIF 30 0 201812 670 00000297839



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Notice: CP503A

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**What you need to do now—continued**

If you paid your balance in full, set up a payment plan after receiving a previous notice or we advised you we have suspended enforced collection on your account, please disregard this reminder. You can check your payment status on [irs.gov/payments](https://irs.gov/payments).

**Other Payment Options****To Pay by Card**

1. Go to [irs.gov/payments](https://irs.gov/payments)
2. Select "Credit or Debit"
3. Choose a payment processor
4. Pay through the IRS cleared payment processor's website



Additional fees apply when paying by card

**To Pay by Check**

1. Make your check or money order payable to the "United States Treasury"
2. Include the payment stub on the next page when you mail your check or money order

**Your Bill Summary**

Description	Amount
Amount you owed	\$2,950.75
Failure-to-pay penalty (Internal Revenue Code Sections 6651 and 6654)	\$13.46
Interest charges (Internal Revenue Code Section 6601)	\$14.18
<b>Amount due by January 2, 2020</b>	<b>\$2,978.39</b>

For an explanation of your penalties and information on how penalties may be removed or reduced, please visit [irs.gov/penalties](https://irs.gov/penalties). For an explanation of your interest, please visit [irs.gov/interest](https://irs.gov/interest).





Department of the Treasury  
Internal Revenue Service  
ACS Support Stop 5050  
PO Box 219236  
Kansas City, MO 64121

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JONATHAN M GRIFFITH  
8384 E SOLANO DR  
SCOTTSDALE AZ 85250-6228

SB

#### For Your Reference

<b>Tax Year</b>	2018	<b>Your TIN</b>	527-89-8043
<b>Tax Form</b>	1040	<b>Caller ID</b>	095464
<b>Notice</b>	CP503A		

#### New quick, easy, and secure online payments

Visit [irs.gov/cp503a](https://irs.gov/cp503a) to avoid late fees or time lost on the phone.

214828

To: JONATHAN M GRIFFITH

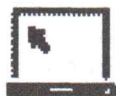
We recently contacted you about your past due 2018 taxes. You must pay your balance immediately.

**Amount Past Due: \$2,978.39**

You must pay by January 2, 2020 to stop further penalties and interest.

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.

## What You Need To Do Now



### Pay online now from your bank

- Quick, cheap, and easy way to pay
- Secure payment directly from your bank account without fees
- Convenient method; just use a computer or mobile device

### What You Will Need

#### To Verify Your Identity:

- ☐ Filing Status
- ☐ Address

#### To Pay:


- ☐ Bank Account Number
- ☐ Bank Routing Number

Don't know this information?  
You can get your recent tax returns  
on [irs.gov/individuals/get-transcript](https://irs.gov/individuals/get-transcript)  
Your bank account and routing  
numbers are on your check

### How to Pay From Your Bank

1. Go to [irs.gov/directpay](https://irs.gov/directpay)
2. Select "Make a Payment"
3. Enter the following options:
  - ✓ **Reason for Payment:** Tax Return or Notice
  - ✓ **Apply Payment To:** 1040
  - ✓ **Tax Period for Payment:** December 31, 2018
4. Follow the instructions to verify your identity and submit secure bank information
5. Submit your secure payment

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Tax Year	2018
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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.



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## 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, include 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).

## 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
04/15/2019 – 06/30/2019	76	6.0%	0.012570476	\$2,693.00	\$33.85
06/30/2019 – 11/18/2019	141	5.0%	0.019501463	2,726.85	53.18
<b>Total interest</b>					<b>\$87.03</b>

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

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## Payment options – continued

### View your account information

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit [irs.gov/account](https://irs.gov/account) to view your account online.

## If we don't hear from you

Pay \$2,950.75 by December 9, 2019, to avoid penalty and interest charges.

## Penalties

We are required by law to charge any applicable penalties.

### Failure to pay proper estimated tax

Description	Amount
<b>Total failure to pay proper estimated tax</b>	<b>\$63.00</b>
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 <a href="https://www.irs.gov">www.irs.gov</a> 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.	

### Failure-to-pay

Date received	Months late	Unpaid amount	Penalty rate	Amount
12/15/2019	08	\$2,693.00	0.50%	\$107.72
<b>Total failure-to-pay</b>				<b>\$107.72</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. (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.

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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 \$2,950.75 by December 9, 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 electronically

We offer secure payment options so you can pay online, by phone, or using your mobile device and the IRS2Go app. You can pay from your bank account free of charge or by debit or credit card for a fee charged by the card processors, not the IRS. Visit [irs.gov/payments](http://irs.gov/payments) to view all your options.

### Set up a payment plan

If you can't pay the full amount you owe, pay as much as you can now and make arrangements with us to pay over an extended time. You may be able to set up a payment plan including an installment agreement. Visit [irs.gov/opa](http://irs.gov/opa) to apply.

### Consider an offer in compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. You can use the Offer in Compromise Pre-Qualifier tool at [irs.gov/oic](http://irs.gov/oic) to see if you qualify and calculate a preliminary offer amount. Visit [irs.gov/payments/offer-in-compromise](http://irs.gov/payments/offer-in-compromise) for more information about this program.



Department of the Treasury  
Internal Revenue Service  
P.O. Box 9019  
Holtsville, NY 11742-9019

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Tax Year	2018
Notice date	November 18, 2019
Social Security number	527-89-8043
To contact us	800-829-8374
Your Caller ID	095464
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JONATHAN M & MELANIE C GRIFFITH  
8384 E SOLANO DR  
SCOTTSDALE AZ 85250-6228

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You have a balance due for 2018

**Amount due: \$2,950.75**

Our records show you have unpaid taxes and/or penalties and interest on your December 31, 2018 Form 1040.

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

### Billing Summary

Tax you owed	\$6,560.00
Payments and credits	-3,867.00
Failure to pay proper estimated tax penalty	63.00
Failure-to-pay penalty	107.72
Interest charges	87.03
<b>Amount due by December 9, 2019</b>	<b>\$2,950.75</b>

If you are a debtor in a bankruptcy case, this notice is for your information only and is not intended to seek payment outside of the bankruptcy process of taxes due before you filed your petition. You will not receive another notice of the balance due while the automatic stay remains in effect.

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JONATHAN M & MELANIE C GRIFFITH  
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### Payment

Amount due by December 9, 2019

**\$2,950.75**

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0114



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