



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010



Notice	CP218
Tax Year	[REDACTED]
Notice date	[REDACTED]
Social Security number	[REDACTED]
To contact us	800-829-0922
Page 1 of 2	CAF 89H

030663.836163.268885.23139 1 AV 0.383 373
[Barcode]

Changes to your 2011 Form 1040

Refund due: \$19,666.45

Based on the information you provided, we changed your 2011 Form 1040 to correct your:

- penalty due to reasonable cause (interest is charged on any unpaid tax and may not be removed for reasonable cause)

Our action is the result of your inquiry of May 10, 2019.

As a result, you are due a refund of \$19,666.45.

Summary

Decrease in failure-to-file penalty	\$-17,420.40
Decrease in failure-to-pay penalty	\$-11,239.22
Increase in interest	8,993.17
Refund due	\$19,666.45

What you need to do

If you agree with the changes we made

- If you haven't already received a refund for \$19,666.45, you should receive a refund check within 2-3 weeks as long as you don't owe other tax or debts we're required to collect. Your refund amount may include interest. Keep in mind that any interest you receive on tax refunds is considered taxable income during the year you receive it.

If you don't agree with the changes

Call 800-829-0922 to review your account with a representative. Be sure you 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 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 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 to apply.

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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/oiic to see if you qualify and calculate a preliminary offer amount. Visit irs.gov/payments/offer-in-compromise for more information about this program.

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 to view your account online.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay penalty removed

We removed the penalty we previously charged you.

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.

Description	Amount
Total interest	\$8,993.17

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-0922.

Period	Interest rate
October 1, 2011 through March 31, 2016	3%
April 1, 2016 through March 31, 2018	4%
April 1, 2018 through December 31, 2018	5%
January 1, 2019 through June 30, 2019	6%
Beginning July 1, 2019	5%

Additional information

- Visit www.irs.gov/cp21b
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- 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.
- Visit www.irs.gov and search: "Form 8888". See "Changes in Refund due to Math Errors and Refund Offsets" under General Instructions for deposit rules.
- Keep this notice for your records.

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