



Department of the Treasury  
Internal Revenue Service  
PO Box 9019  
Holtsville, NY 11742-9019

Notice CP14  
Tax Year 2010  
Notice date September 26, 2011  
Social Security number [REDACTED]  
To contact us Phone 1-800-829-8374  
Your Caller ID [REDACTED]  
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[REDACTED]

You have unpaid taxes for 2010  
**Amount due: \$89,615.09**

Our records show you have unpaid taxes for the tax year ending on December 31, 2010 (Form 1040).

**Billing Summary**

Tax you owed	\$70,839.00
Payments and credits	-716.00
Failure-to-file penalty	15,777.67
Failure to pay proper estimated tax penalty	53.00
Failure-to-pay penalty	2,103.69
Interest charges	1,557.73
<b>Amount due by October 17, 2011</b>	<b>\$89,615.09</b>

**What you need to do immediately**

**Pay immediately**

Send us the amount due of \$89,615.09 by October 17, 2011, to avoid additional penalty and interest charges.



[REDACTED]

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**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ([REDACTED]), the tax year (2010), and the form number (1040) on your payment and any correspondence.

**Amount Due By October 17, 2011**

**\$89,615.09**

INTERNAL REVENUE SERVICE  
CINCINNATI, OH 45999-0149



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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 1-800-829-8374 to discuss your options.

**If you think there's been a mistake**

Call 1-800-829-8374 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 \$89,615.09 by October 17, 2011, interest will increase and additional penalties may apply.

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-file**

Date received	Months late	Unpaid Amount	Penalty rate	Amount
09/15/2011	05	\$70,123.00	4.50%	\$15,777.67
<b>Total Failure-to-file</b>				<b>\$15,777.67</b>



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**Contact information**

If your address has changed, please call 1-800-829-8374 or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Social Security number ([REDACTED]), the tax year (2010), and the form number (1040) on any correspondence.

a.m.  a.m.  
 p.m.  p.m.

Primary phone \_\_\_\_\_ Best time to call \_\_\_\_\_ Secondary phone \_\_\_\_\_ Best time to call \_\_\_\_\_

INTERNAL REVENUE SERVICE  
 PO BOX 9019  
 HOLTSVILLE, NY 11742-9019



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When you file your tax return after the due date, we charge a penalty of up to 5% 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 \$135 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)

**Failure to pay proper estimated tax**

Description	Amount
<b>Total failure to pay proper estimated tax</b>	<b>\$53.00</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 [www.irs.gov](http://www.irs.gov) or call us for a copy. (Internal Revenue Code section 6654)

**Failure-to-pay**

Date received	Months late	Unpaid Amount	Penalty rate	Amount
10/15/2011	06	\$70,123.00	0.50%	\$2,103.69
<b>Total failure-to-pay</b>				<b>\$2,103.69</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)

**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
04/15/2011 – 09/26/2011	164	4.0%	0.018134079	\$85,900.67	\$1,557.73
<b>Total interest</b>					<b>\$1,557.73</b>

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

**Additional Interest Charges**

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

**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 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.