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Notice CP503

Tax Year 2010

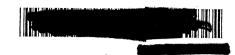
Notice date October 31, 2011

Social Security number

To contact us Phone 1-800-829-8374

Your Caller ID

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012108



Second reminder: You have unpaid taxes for 2010

Amount due: \$90,233.70

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2010 (Form 1040). If you don't pay \$90,233.70 by November 10, 2011, interest will increase and additional penalties may apply.

| Billing Summary                 |             |
|---------------------------------|-------------|
| Amount you owed                 | \$89,615.09 |
| Failure-to-pay penalty          | 350.61      |
| Interest charges                | 268.00      |
| Amount due by November 10, 2011 | \$90,233.70 |

### What you need to do immediately

### Pay immediately

• Send us the amount due of \$90,233.70 by December 31, 2010, to avoid additional penalty and interest charges.

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| Social Security number                  |                  |

## **Payment**

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

Amount due by November 10, 2011

\$90,233.70

Continued on back.

INTERNAL REVENUE SERVICE OGDEN, UT 84201-0025

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| What you nee   | a to ao imr | nediately—- | 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 and search for keyword: "tax payments 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

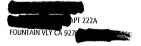
Or, call us at 1-800-829-8374 to discuss your options.

If you'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 \$90,233.70 by November 10, 2011, interest will increase and additional penalties may apply.
- If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time, if we haven't already done SO.
- If the lien is in place, you may find it difficult to sell or borrow against your property. The tax lien would also appear on your credit report—which may harm your credit rating—and your creditors would also be publicly notified that the IRS has priority to seize your property.
- If you don't pay your tax debt, we have the right to seize ("levy") your property.





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Best time to call

# **Contact information**

If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.

|       | Liease check liefe | ii you ve includ  | ded any          | correspondenc   | e. Write you | r Social S | ecurity          |
|-------|--------------------|-------------------|------------------|-----------------|--------------|------------|------------------|
|       | number (           |                   |                  | 10), and the fo |              |            |                  |
|       | correspondence.    |                   |                  |                 | ·            | •          | ,                |
|       |                    |                   | 7 a.m.<br>7 p.m. |                 |              | ]          | □ a.m.<br>□ p.m. |
| Prima | iry phone          | Best time to call |                  | Secondary phone | Best tir     | ne to call | p.m.             |

INTERNAL REVENUE SERVICE OGDEN, UT 84201-0025

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| Penalties      | We are required by law to |
|----------------|---------------------------|
| Failure-to-pay | Description               |

We are required by law to charge any applicable penalties.

Total failure-to-pay

\$350.61

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)

For a detailed calculation of your penalty charges, call 1-800-829-8374.

Removal or reduction of penalties

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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 or call 1-800-829-8374.

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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)

<u>Description</u>

Amount

#### **Total interest**

\$268.00

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-8374.

Beginning April 1, 2009

\_Interest rate

#### Additional information

- Visit www.irs.gov/cp503
- For tax forms, instructions, and publications, visit 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.