



Department of Treasury
Internal Revenue Service

[Redacted]

Notice	CP23
Tax year	2009
Notice date	March 31, 2010
Social Security number	999-99-9999
To contact us	Phone [Redacted]
Call center number	1234



[Redacted]

Changes to your 2009 Form 1040

Amount due: \$9,019.98

We changed your 2009 Form 1040 to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file. As a result, you owe \$9,019.98.

Billing summary

Amount you owed	\$9,999.99
Payments you made	- 999.99
Failure to pay proper estimated tax penalty	9.99
Interest charges	9.99
Amount due by April 21, 2008	\$9,019.98

What you need to do immediately

Review this notice, and compare our changes to the information on your tax return and to your payment records.

If you agree with the changes we made

- Pay the amount due of \$9,019.98 by April 21, 2010, to avoid additional penalty and interest charges.

Continued on back...



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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (999-99-9999), the tax year (2009), and the form number (1040) on your payment and any correspondence.

Amount due by
April 21, 2010

\$9,019.98

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[Redacted]





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What you need to do immediately—**continued**

If you agree with the changes we made—**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 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 [REDACTED] to discuss your options.

If you don't agree with the changes

- Call [REDACTED] 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 we don't hear from you, we'll assume you agree with the information in this notice.

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 9,019.98 by April 21, 2010, interest will increase and additional penalties may apply.

Changes to your 2009 tax return

Information was changed because of the following:

- We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section.



[REDACTED]
[REDACTED]
[REDACTED]

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Contact information

If your address has changed, please call [REDACTED] or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Social Security number (999-99-9999), the tax year (2009), and the form number (1040) on any correspondence.

Primary phone a.m. p.m. Best time to call Secondary phone a.m. p.m. Best time to call

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Changes to your 2009 tax return—continued

Your tax calculation	Description	Your calculations	IRS calculations
	Adjusted gross income, line 37	\$105,780.00	\$105,780.00
	Taxable income, line 43	90,000.00	90,000.00
	Total tax, line 60	\$9,999.99	\$9,999.99

Your payments and credits	Description	IRS calculations
	Income tax withheld, line 61	\$999.99
	Estimated tax payments, line 62	0
	Other credits, lines 63–67, 69, 70	0
	Other payments	0
	Total payments and credits	\$999.99

Payments credited to your account for 2009

Our records show that you didn't make estimated tax payments.

Penalties

We are required by law to charge any applicable penalties.

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$9.99

When you don't pay enough of a percentage of 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 or call us for a copy. (Internal Revenue Code section 6654)

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)

Description	Amount
Total interest	\$9.99

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call [REDACTED].

Period	Interest rate
July 1, 2009–December 31, 2009	8%
January 1, 2010–March 31, 2010	7%

Additional information

- Visit www.irs.gov/cp23.
- 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.