



Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0010

Notice	CP22H
Tax year	2016
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
To contact us	Phone 1-800-829-0922

s018999546711s
JOHN AND MARY SMITH
123 N HARRIS ST
HARVARD, TX 12345

Changes to your shared responsibility payment (SRP)

Amount due: \$459.99

Based on the information you provided, we changed your 2016 shared responsibility payment.

As a result, you owe \$459.99. If you paid the amount you owe or made payment arrangements within the past 21 days, please disregard this notice.

Billing Summary

Amount you owed	\$400.00
Increase in interest	9.99
Increase in shared responsibility payment	50.00
Amount due by February 20, 2017	\$459.99

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$459.99 by February 20, 2017, to avoid additional 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.**

Continued on back...



John and Mary Smith
123 N Harris Street
Harvard, TX 12345

Notice	CP22H
Notice date	February 9, 2016
Social security number	nnn-nn-nnnn

Payment

- Make your check or money order payable to the United States Treasury.
- Write your social security number, the tax period (2016), and "SRP" on your payment.

INTERNAL REVENUE SERVICE
AUSTIN, TX 73301-0023
s018999546711s

**Amount due by
February 20, 2017**

\$459.99

Notice	CP 22H
Tax year	2016
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
Page 2 of 4	

What you need to do immediately –
continued

If you disagree with the changes we made

Call us at 1-800-829-0922 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.

What you need to know

You owe a shared responsibility payment (SRP) because one or more members of your tax household didn't have minimum essential health coverage, per Internal Revenue Code Section 5000A. The SRP amount that you owe is not subject to a Notice of Federal Tax Lien filing, a levy on your property, or the failure to pay penalty. However, we charge interest on unpaid SRP balances. We may also apply your federal tax refunds to the SRP balance until it is paid in full.

Payment options

Pay now electronically

We offer free payment options to securely pay your bill directly from your checking or savings account. When you pay online or with your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 to discuss your options.

Offer in Compromise

An offer in compromise allows you to settle your debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

Back of payment stub

Notice	CP22H
Tax year	2016
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
Page 3 of 4	

Payment options—continued

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 1-800-829-0922 to review your account.

If we don't hear from you

Pay \$459.99 by February 20, 2017, to avoid additional interest charges.

Interest charges

We are required by law to charge interest when you do not pay your liability on time. We calculate interest on your shared responsibility payment from the date we first notify you of the amount due until you pay the amount you owe in full, including accrued interest. Interest rates are variable and may change quarterly. (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 1-800-829-0922

Period	Interest rate
October 1, 2016 through December 31, 2016	6%
Beginning January 1, 2017	5%

Additional information

- Visit www.irs.gov/cp22h.
- For information on how to obtain healthcare coverage, visit www.healthcare.gov.
- For tax forms, instructions, and publications, visit www.irs.gov/formpubs or call 1-800-TAX-FORM (1-800-829-3676).
- 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.
- 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.

Notice	CP22H
Tax year	2016
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
Page 4 of 4	

Additional information - **continued**

- This bill reflects only the shared responsibility payment, which is failure to maintain minimum essential health coverage. You may receive additional notices about your income tax liability, as appropriate.

Keep this notice for your records.

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.

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

Taxpayer Advocate Service

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 www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTC near you, see the LTC page at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling the IRS at 1-800-829-3676 or visiting your local IRS office.