



Department of the Treasury
Internal Revenue Service
[Office or Program Name]

Date:

Person to contact:

Name:

Employee ID number:

Telephone:

Taxpayer ID number:

[enter SSN or EIN]

Dear

Our records show you still owe the federal tax listed below, plus penalty and interest as provided by law, computed to 10 days from the date of this letter.

You can pay in person or by mail. Please make your check or money order payable to the "United States Treasury." Write your social security number or employer identification number on your payment. To pay by mail, send your payment in the enclosed envelope with a copy of this letter. If you have recently paid this tax, cannot pay it, or have questions about your account, please contact me at the telephone number listed above.

The unpaid amount from prior notices shown on the following pages may include tax, penalties and interest you still owe us. It also includes any credits and payments we received since we sent our last notice to you.

[The shared responsibility payment (SRP) amount that you owe is the assessed payment for not having minimum essential health coverage for you and, if applicable, your dependents per Internal Revenue Code Section 5000A - Individual shared responsibility payment. The SRP amount that you owe is not subject to penalties. However, interest will continue to accrue until you pay the total SRP balance due. We may apply your federal tax refunds to the SPR amount that you owe until it is paid in full.]

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is $\frac{1}{2}\%$ of the unpaid tax for each month or part of a month the tax was not paid.

If you have questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, you can call me at the telephone number listed at the top of this letter.

Thank you for your cooperation.

Sincerely,

[Name]

[Title]

Enclosures:

Envelope

Copy of this letter

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe

FOIA Request