



Department of Treasury
Internal Revenue Service

Notice	CP22E
Tax Year	2004
Notice date	March 2, 2009
Social Security number	[REDACTED]
To contact us	Phone [REDACTED]
Your Caller ID	[REDACTED]

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Changes to your 2004 Form 1040

Amount due: [REDACTED]

As a result of your recent audit, we changed your 2004 Form 1040. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe [REDACTED]

Billing Summary

Increase in tax	[REDACTED]
Increase in interest	[REDACTED]
Increase in Negligence penalty	[REDACTED]

Amount due by March 23, 2009

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$ [REDACTED] by March 23, 2009 to avoid additional penalty and interest charges.

Continued on back...



Payment

INTERNAL REVENUE SERVICE



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- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2004), and the form number (1040) on your payment and any correspondence.

**Amount due
March 23, 2009**

[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: "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 1-800-829-0922 to discuss your options.

If you don't agree with the changes

- Call 1-800-829-0922 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 [REDACTED] by March 23, 2009, interest will increase, and additional penalties may apply.

Contact information



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If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

- ☐ Please check here if you've included any correspondence. Write your Social Security number [REDACTED] the tax year (2004), and the form number (1040) on any correspondence.

☐ a.m.
☐ p.m.

☐ a.m.
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

Penalties

We are required by law to charge any applicable penalties.

Negligence

Description

Amount

Total Negligence

[REDACTED]

We charged a penalty of 5% on your unpaid tax. For underpayments on returns due before January 1, 1989, not including extensions, we charge an additional 50% of the interest on the part of your underpayment due to negligence. This additional interest charge is a penalty and you can't deduct it from your federal taxes. (Internal Revenue Code section 6662(c))

Removal or reduction of penalties

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 1-800-829-3009.

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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)

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-3009.

Description	Amount
Total interest	██████████
Period	Interest rate
October 1, 2005–June 30, 2006	7%
July 1, 2006–December 31, 2007	8%
January 1, 2008–March 31, 2008	7%
April 1, 2008–June 30, 2008	6%
July 1, 2008–September 30, 2008	5%
October 1, 2008–December 31, 2008	6%
Beginning January 1, 2009	5%

Additional information

- Visit www.irs.gov/cp22e.
- 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.