



Department of the Treasury
Internal Revenue Service

Name
Address
City, State, and Zip

Notice	3219N
Tax Year	
Notice date	
Social Security number	123-45-6789
To contact us	123-456-6789
Hours of operation	7:00 a.m. to 7:00 p.m. CT
Your Caller ID	
Last day to petition Tax Court	

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Notice of Deficiency

Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your XXXX income tax.

You have the right to challenge this determination in the United States Tax Court. This notice explains how we calculated the increase in tax and how you can challenge it in the Tax Court.

You must file your petition to the Tax Court by XX/XX/XXXX.

Our records show you haven't filed your XXXX tax return. We'll still accept your return and filing your return may reduce the amount due.

Summary	
Your tax liability (deficiency)	\$
Payments you made	\$
Failure-to-file penalty	\$
Failure-to-pay penalty	\$
Failure to pay proper estimated tax	\$
Interest charges	\$
Amount due	\$

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You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days from the date this letter was mailed to you or 150 days from the date this letter was mailed to you 1) if this letter is addressed to you outside of the United States, or 2) if you are outside of the United States when this letter is mailed to you. The Court can't consider your case if you file the petition late. If you decide to file a petition, send it to:

United States Tax Court

You can get a petition form and rules by downloading them from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Clerk of the United States Tax Court at the address or number directly above. **Do not mail your petition to the IRS; you must file your petition with the Tax Court.**

Attach a copy of this letter with any attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

Even if you file a petition with the U.S. Tax Court, you can still try to resolve your case through our Appeals process.

You can still file your return

Review this notice and our tax calculations.

If you do not agree with the amount due:

- Mail the following to us by XX/XX/XXXX at the address shown on the enclosed Response form (see enclosed envelope):
 - A completed, signed, and dated Response form
 - A completed tax return for XXXX
 - Any additional information you'd like us to consider
- Do NOT mail the Response form or your return to the Tax Court.
- If you are filing a joint return, both taxpayers must sign the Response form.
- If you received an IRS-issued identity protection personal identification number (IP PIN) due to identity theft, you must include the IP PIN on the tax return, as directed, when you send it to us. If you're filing a joint return, include each spouse's IP PIN.
- We can assess the tax shown on the return.
- **Important: If you file a return with the IRS and you don't timely file a petition with the Tax Court, you won't be able to contest your tax liability or penalties in the Tax Court. If you continue to disagree with our determination, you'll have to pay the tax and seek a refund in federal district court or the United States Court of Federal Claims.**
- If you do not agree with the amount due, you can pay the amount due to stop the running of interest and still file a petition with the Tax Court.

If you agree with the amount due:

- Sign the enclosed Response form and mail it to us at the address shown on the Response form (we enclosed an envelope). Do NOT mail the Response form or your return to the Tax Court.
- You can send a payment with a signed copy of your return. Otherwise, we'll send you a bill for the amount due (including any interest and applicable penalties).

If we don't hear from you and you don't file a petition with the Tax Court

If we don't hear from you and you don't file a Tax Court petition, we'll assess your tax liability, plus any penalties and interest. We'll send you a bill for this amount.

Tax calculations

This section shows how we calculated your tax liability for tax year XXXX. Please review it as you complete your return. Keep in mind we can't accept this page as a return.

Your income

	Reported to IRS
Wages	\$
Taxable interest	\$
Unemployment income	\$
Total income	\$

Tax calculations — continued

Your tax and credits We've calculated the amount of tax you owe assuming a filing status of "single" or "married filing separate", and the standard deduction. If your delinquent year is 2018 or later, there is no personal exemption due to the Tax Cuts and Jobs Act of 2017.

	Reported to IRS
Adjusted gross income	\$
Standard deduction	\$
Personal exemption allowance	\$
Taxable income	\$
Income tax	\$
Total tax	\$

Your payments	Reported to IRS
Income tax withheld	\$
Total payments	\$
Net tax due	\$

Income reported by others This section shows income information we received about you from others (including your employers, banks, mortgage holders, etc.). If all of your income is not listed here, you must file a tax return and include it with your other reported income. You can't agree to the amount due in this notice. If the income information we received about you from others is not your income, or if you suspect based on the income information shown below that you may be a victim of identity theft, please review Publication 5027, which can be found at www.irs.gov/pub/irs-pdf/p5027.pdf.

Received from	Address	Account information	Income type	Reported to IRS

Income Reported by others — continued

Received from

Address

Account information

Income type

Reported to IRS

Penalties

We are required by law to charge any applicable penalties. Note, if you don't pay the tax, some of the penalties continue to accrue to the maximum provided by law.

Failure-to-file

Description	Amount
Total Failure-to-file	\$
We assess a 5% monthly penalty for filing a return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. When an income tax return is more than 60 days late, the minimum penalty is \$210 or 100% of the amount of tax required to be shown on the return that you didn't pay, whichever is less. (Internal Revenue Code Section 6651)	

Penalties — continued

Failure-to-pay

Description	Amount
Total Failure-to-pay	\$
<p>We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.</p> <ul style="list-style-type: none"> • The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions. • The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more). <p>If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. For a detailed computation of the penalty call 123-456-6789.</p> <p>(Internal Revenue Code Section 6651)</p>	

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$
<p>When you don't pay enough taxes due for the year with your quarterly estimated tax payments and you don't have enough withholding, 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)</p>	

Interest charges

<p>We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)</p>	
Description	Amount
Total interest	\$
<p>We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter. Interest will continue to accrue until your unpaid tax, penalties, and interest are paid.</p>	

Additional information

- Visit www.irs.gov/cp3219n.
- For information about filing a return, visit www.irs.gov and search keyword "past due return."
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 123-456-6789.
- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 5, Your Appeal Rights
 - Publication 594, The IRS Collection Process
 - Notice 609, Privacy Act Notice
 - Publication 4134, Low Income Taxpayer Clinics (LITC)
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us at 123-456-6789.

Low Income Taxpayer Clinics

Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at www.irs.gov/forms-pubs; or
- Call the IRS toll-free at 123-456-6789 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your Local Taxpayer Advocate office at:

Address

City, State, and Zip

Phone: 123-456-6789

Fax: 123-456-6789

Or call TAS at 123-456-6789. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov.

Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.



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INTERNAL REVENUE SERVICE

Response form

Please complete this form to indicate whether you're enclosing your return, or if you agree with the amount due. Attach it to your return or include it with your response. Mail it to us in the enclosed envelope so we receive it by XX/XX/XXXX. Be sure our address shows through the window.

Do not mail a Tax Court petition to this address

Provide your contact information

If your address has changed, please call 123-456-6789.

Name _____
Address _____
City, State, and Zip _____

☐ a.m.
☐ p.m.

☐ a.m.
☐ p.m.

Primary phone number

Best time to call

Secondary phone number

Best time to call

I'm enclosing my return

☐ I am enclosing a signed and dated copy of my XXXX tax return.

Continued on back...

I agree with the amount due

☐ **I consent to the immediate assessment and collection of the deficiency and any penalties determined in this notice, along with applicable interest.**

I understand that:

- I owe \$ and the penalties and interest are calculated to XX/XX/XXXX.
- The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone to represent you by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

Signature

Date

Indicate your payment option

You can send a payment with a signed copy of your return or pay online at IRS.gov. Otherwise, we'll send you a bill for the amount due (including any interest and applicable penalties).

I am enclosing (check all that apply):

- ☐ Full payment of \$
- ☐ Partial payment of \$
- ☐ No payment
- ☐ A completed Installment Agreement Request (Form 9465)

- Write your taxpayer identification number 123-45-6789, the tax year XXXX, and the form number on your payment and any correspondence.
- Make your check, cashier's check, or money order payable to the United States Treasury.