

Notice	2566
Tax Year	2016
Notice date	January 23, 2018
Social Security number	999-99-9999
To contact us	Phone 1-866-xxx-xxxx
Hours of operation	8:00 a.m. to 8:00 p.m.
Your caller ID	123456
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ADR Bar code	

JAMES Q. HINDS  
22 BOULDER STREET  
HANSON, CT 00000-7253

We still have not received your 2016 Form 1040

## You must file your 2016 tax return

We sent you previous notices asking that you file your tax return (Form 1040) for 2016. However, we still have not received any response from you.

You must file your return by February 22, 2018, or we will assess taxes for you using a filing status of "single" or "married filing separate". This means you may not receive certain exemptions, deductions, or credits that you would otherwise receive if you filed your own return.

### Summary

Tax you owe (proposed amount)	\$3,551.00
Payments you made	-2,349.00
Failure-to-file penalty	270.45
Failure-to-pay penalty	282.47
Interest charges	342.64
<b>Proposed amount due</b>	<b>\$2,097.56</b>

### What you need to do immediately

To avoid the assessment of the proposed amount due, and additional penalty and interest charges, you must file your 2016 tax return by February 22, 2018. You also have the option to accept our proposed amount due and pay immediately. Keep in mind that this amount may be higher than what you would owe if you filed your own return.

#### To file your 2016 tax return

- Complete, sign, and date the Response form, and mail it to us along with a copy of your 2016 return so we receive it by February 22, 2018. Send this to us in the envelope provided, and please be sure to place your Response form on top of your return.
- If you file a joint return, both taxpayers are required to sign.

#### If you don't think you had to file a return

Please call 1-866-xxx-xxxx to speak with an IRS representative and explain your situation.

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

**To accept the proposed amount due**

- Complete, sign, and date the Response form, and mail it to us along with your payment of \$2,097.56 so we receive it by February 22, 2018. Keep in mind that this amount may be higher than what you would owe if you filed your own return.
- 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](http://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
  - Payroll deductions
  - Credit card payments

**If we don't hear from you**

If we don't receive your 2016 tax return, Response form, or payment from you by February 22, 2018, we will continue processing your case. Interest will also increase and penalties may apply until we receive your 2016 tax return, or you pay the amount due in full.

**Proposed tax calculations**

This section shows our proposed calculations for tax year 2016. 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	99,999
Taxable interest	99,999
Ordinary dividends	99,999
Taxable refunds, credits, or offsets of state and local income taxes	99,999
Alimony received	99,999
Business income	99,999
Capital gains	99,999
Other gains	99,999
Total IRA distributions	99,999
Total pensions and annuities	99,999
Rental real estate, royalties, partnerships, corporations, trusts, etc.	99,999
Farm income	99,999
Unemployment income	99,999
Social Security benefits	99,999
Other income	99,999
<b>Total income</b>	<b>99,999</b>

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Proposed tax calculations—  
continued

**Your tax and credits**

We've calculated the proposed assessment assuming a filing status of "single" or "married filing separate", only one personal exemption, and the standard deduction.

	Reported to IRS
Adjusted gross income	\$99,999
Deduction for 65 or older	99,999
Deduction for blind	99,999
Standard deduction	99,999
Personal exemption allowance	99,999
Taxable income	99,999
Self-employment tax	99,999
Tax on IRAs, other retirement plans, and MSAs	99,999
<b>Total tax</b>	<b>\$99,999</b>

**Your payments**

	Reported to IRS
Income tax withheld	\$99,999
Estimated tax payments	99,999
<b>Total payments</b>	<b>\$99,999</b>
<b>Net tax due</b>	<b>\$99,999</b>

**Income reported by others**

This section shows you what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). If all your income is not listed here, you must file a tax return. You can't agree to our proposed amount due.

Received from	Address	Account information	Income type	Reported to IRS
Food for Juniors	386 Flatbush Ave Brooklyn, NY 11111	EIN xx-xxxxxx Form W-2	Wages	\$722
			Medicare wages	722
			Tax withheld	28
			FICA tax withheld	44
			Medicare tax	10
			Allocated tips	44,201
			Taxable FICA tips	447

## Penalties

We are required by law to charge any applicable penalties.

### Failure-to-file

Description	Amount
<b>Failure-to-file</b>	<b>\$270.45</b>
<p>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)</p>	

### Failure-to-pay

Description	Amount
<b>Failure-to-pay</b>	<b>\$282.47</b>
<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"> <li>• The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.</li> <li>• 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).</li> </ul> <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 1-866-xxx-xxxx.</p> <p>(Internal Revenue Code Section 6651)</p>	

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## Interest charges

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)

Description	Amount
<b>Total interest</b>	\$342.64

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

## Additional information

- Visit [www.irs.gov/2566](http://www.irs.gov/2566).
- For information about filing a return, visit [www.irs.gov/](http://www.irs.gov/) and search "ASFR "
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676)
- 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
- Keep this notice for your records.

### Low Income Taxpayer Clinics

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at [www.irs.gov](http://www.irs.gov). Also, see the LTC page at [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap). Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

### 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](http://www.taxpayeradvocate.irs.gov) or call 877-xxx-xxxx.

If you need assistance, please don't hesitate to contact us at 866-xxx-xxxx.

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## Response form

INTERNAL REVENUE SERVICE  
PO BOX 149338  
AUSTIN TX 78714-9338

Fold here

Please complete this form to indicate whether you're enclosing your return, or agree with the proposed amount due. Attach it to your return, and mail it to us using the enclosed envelope so we receive it by February 22, 2018. Be sure our address shows through the window.

### Provide your contact information

If your address has changed, please call 1-866-xxx-xxxx.

JAMES Q. HINDS  
22 BOULDER ST  
HANSON, CT 00000-7253

	<input type="checkbox"/> a.m.		<input type="checkbox"/> a.m.
	<input type="checkbox"/> p.m.		<input type="checkbox"/> 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 2016 tax return. If you are filing a joint return, both taxpayers are required to sign.

Signature	Date
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Signature	Date
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**I agree with the proposed amount due**

☐ **I agree with the proposed amount due.**

I agree with the changes to my 2000 income tax and understand that:

- I owe \$2,097.56 and the penalties and interest are calculated to February 22, 2018.
- 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 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.

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Signature

Date

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**Indicate your payment option**

I am enclosing (check all that apply):

- ☐ Full payment of \$2,097.56
- ☐ Partial payment of \$\_\_\_\_\_
- ☐ No payment
- ☐ A completed Installment Agreement Request (Form 9465)
- Write your Social Security number 999-99-9999, the tax year 2016 and the form number 1040 on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.