



Department of the Treasury
Internal Revenue Service
P.O. Box 9002
Holtsville, NY 11742-9002

Notice	CP22E
Tax year	2016
Notice date	January 30, 2017
Social security number	nnn-nn-nnnn
To contact us	Phone 1-800-829-0922
Your caller ID	NNNN

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JOHN DOE
123 MAIN STREET
HANSON, CT 00000-7253

Changes to your 2016 Form 1040
Amount due: \$1,799.52

As a result of your recent audit, we changed your 2016 Form 1040. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you owe \$1,799.52.

Billing Summary

Account balance before this change	\$1,076.63
Increase in tax	963.00
Decrease in credit	- 289.03
Increase in interest	72.00
Decrease in interest we owe you	- 23.08
Amount due by February 20, 2017	\$1,799.52

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$1,799.52 by February 20, 2017, to avoid additional interest and applicable penalty charges.
- Pay online or mail a check or money order with the attached payment stub. You pay online now at www.irs.gov/payments.

Continued on back...



John Doe
123 Main Street
Hanson, CT 00000-7253

Notice	CP22E
Notice date	March 2, 2017
Social security number	nnn-nn-nnnn

Payment

**Amount due
February 20, 2017**

\$1,799.52

- Make your check or money order payable to the United States Treasury.
- Write your social security number (nnn-nn-nnnn), the tax year (2016), and the form number (1040) on your payment.

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149
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What you need to do immediately—
continued

If you don't agree with the changes we made

Call 1-800-829-0922 to review your account with a representative. Be sure you 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.

Payment options

Pay now electronically

We offer free payment options to securely pay your tax 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 tax 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

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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 \$1,799.52 by February 20, 2017, to avoid additional interest and applicable penalty charges.

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)

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Description	Amount
Total interest	\$149.99

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%

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Additional information

- Visit www.irs.gov/cp22e.
- For tax forms, instructions, and publications, visit www.irs.gov/formspubs 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.
- 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.