

For more information see <http://kaufmann-cpa.com/newsletters/underreported-income.html> (David Kaufmann, CPA, not the IRS!)

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<b>Penalty &amp; Interest Charges</b>	
<b>Penalties</b>	
	<p><b>FAILURE-TO-PAY PENALTY - IRC SECTION 6651(a)</b></p> <p>If tax as shown on your return as filed is more than your original or adjusted payments, we may charge a Failure-to-Pay Penalty. We will figure the penalty from the due date of the return to the date the tax is paid. We will bill you for this amount at a later date.</p>
<b>Interest Charges</b>	
	<p><b>INTEREST PERIOD - IRC SECTION 6601</b></p> <p>We are required by law to charge interest on unpaid tax from the due date of the tax return to the date the tax is paid in full. The law requires that interest continue to be charged on the unpaid balance, including penalties, until paid in full.</p>
<b>For More Information About Your Penalty &amp; Interest Charges</b>	
	<p><b>DETAILED PENALTY/INTEREST COMPUTATION</b></p> <p>If you require a detailed penalty or interest computation for this notice, please call the toll-free telephone number listed on page 1.</p>
<b>Additional Information</b>	
	<p><b>ILLEGAL USE OF SOCIAL SECURITY NUMBER</b></p> <p>If you have reason to believe that someone is illegally using your Social Security Number, please send us:</p> <ul style="list-style-type: none"> <li>• Documentation (copy of either: a police report, correspondence your bank or employer a Federal Trade Commission ID Theft Affidavit available at <a href="http://www.ftc.gov">www.ftc.gov</a>) or a signed statement and</li> <li>• Copies of both your Social Security card and a federal or state issued identification.</li> </ul> <p>You should also contact the Federal Trade Commission Identity Theft Hotline <b>{toll-free #}</b> or the Federal Trade Commission website at <a href="http://www.ftc.gov">www.ftc.gov</a> for information about correcting your records.</p>

Note about penalties: Many penalties can be reduced or eliminated if there is reasonable cause.  
For more information call 1-720-493-4804. (David Kaufmann, CPA, not the IRS!)