



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

015816.630608.332780.22256 1 AB 0.593 808



CLAUDE A SIMON
71 TONJES RD
CALLICOON NY 12723-5729

For your reference
Notice name CP14 **Tax Year** 2023
Notice date November 25, 2024
Your caller ID 409987
Your TIN XXX-XX-1158
For more information visit irs.gov/CP14 to learn more about this notice and avoid waiting on the phone.

9H

Page 1 of 4

Our records show you filed your 2023 Form 1040 with an amount owed.

Amount due by December 16, 2024: \$5,499.17

What you owe



Scan here to login to
your online account

Your billing summary

(transactions within the last 21 days may not be reflected)

Tax you owed when you filed your return	\$7,261.00
Total penalties	\$233.83
Total interest	\$294.34
Payments and credits	-\$2,290.00
Amount due by December 16, 2024	\$5,499.17

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.

If we don't receive a full payment of the amount owed by this date, additional penalties may apply to your account. Penalties can be as high as 50% or more of the tax you owe. In addition, each day you wait to pay after this date, interest accumulates on your total balance.



CLAUDE A SIMON
71 TONJES RD
CALLICOON NY 12723-5729

Notice CP14
Notice date November 25, 2024
Social Security number XXX-XX-1158



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (XXX-XX-1158), the tax year (2023), and the form number (1040) on your payment and any correspondence.

Amount due by December 16, 2024

\$5,499.17

INTERNAL REVENUE SERVICE
P.O. BOX 742562
CINCINNATI OH 45280-2562



XXXXX1158 XU SIMO 30 0 202312 670 00000549917

Taxpayer Rights and Sources for Assistance



Scan here to view the
Taxpayer Advocate Website

015816

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see the enclosed Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit taxpayeradvocate.irs.gov or call 877-777-4778.

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 LTC must be for free or a small fee. To find an LTC near you:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at irs.gov/forms; or
- Call the IRS toll-free at 800-829-3676 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.

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit irs.gov/penalties to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
Failure to pay (Internal Revenue Code Section 6651)	We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.	11/15/2024	07	\$5,971.00	0.50%	\$208.98
		12/15/2024	01	\$4,971.00	0.50%	\$24.85

Total monthly penalties

\$233.83

Total penalties (monthly + daily)

\$233.83

Interest (Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time.

Unlike penalties, we cannot reduce or remove interest due to reasonable cause.

Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.