



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010

For assistance, call:
1-800-829-0922
Your Caller ID: 214500
Notice Number: CP71D
Date: October 4, 2004

[Redacted]
[Redacted]

Taxpayer Identification Number:
[Redacted]
Tax Form: CIVL PEN
Tax Year: December 31, 2001



ROBERT [Redacted] Y [Redacted]
ASHLAND OR [Redacted]

066436

Reminder: You owe past due taxes for 2001

Amount Owed: \$572.08
Pay by: October 14, 2004

Why am I getting this notice?

You have a past due tax balance for 2001. By law, we must tell you each year how much you owe. We will send you a notice for each tax year for which you still owe.

What should I do?

If you can make a payment:

1. Make your check or money order payable to the United States Treasury. Write tax year 2001 and this Social Security Number (356-34-1170) on your payment.
2. Complete and detach the payment stub at the end of this notice.
3. Send the stub and your payment in the enclosed envelope.

If you can't pay the full amount owed:

1. Pay as much as you can now.
2. Review the Payment Options listed on the back of this page.
3. Call us at 1-800-829-0922 if you want to discuss payment options for the amount not paid.

Reminder! If you don't pay the amount owed by October 14, 2004, we will continue to add penalties and interest until the amount is paid in full.

How We Calculated the Amount You Owe

Form	Tax Year	Unpaid Balance	+ Penalties	+ Interest	= Total
CVL PEN	2001	\$500.00	\$.00	\$72.08	\$572.08

Payment Options

The following payment options may be available to you. Please call us at 1-800-829-0922 to discuss these options and make payment arrangements.

1. Installment agreement
2. Automatic deductions from your checking account
3. Payroll deductions
4. Credit card payments

Helpful Hint: For faster service, try calling us any day except Monday when our call volumes are highest.

Frequently Asked Questions

What if I don't agree with the amount owed?

If you don't agree with the amount shown on this statement, please call us at 1-800-829-0922, or write to us at the address listed on the payment stub. You will need to tell us why you don't agree and you may need to send us information to support your statement.

I previously contacted the IRS to inform you that I couldn't pay. Why am I getting this notice?

By law, we are required to send you a reminder notice each year to give you an update of the current amount owed.

What if I'm currently working with an IRS representative?

If you're currently working with an IRS representative to resolve your past due taxes, contact the person you've been working with to discuss this notice.

For tax forms, instructions and information, visit www.irs.gov. (Access to this site will not provide you with any taxpayer account information.)

Fresno Service Center

356-34-1170

Tax Period: December 31, 2001

Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Interest: \$72.08



09 Interest

IRC section 6601

066426

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

The interest rates on underpayment and overpayment of taxes are as follows:

Periods	Percentage Rates	
	UNDERPAYMENT	OVERPAYMENT
January 1, 1992 through March 31, 1992.....	9	8
April 1, 1992 through September 30, 1992.....	8	7
October 1, 1992 through June 30, 1994.....	7	6
July 1, 1994 through September 30, 1994.....	8	7
October 1, 1994 through March 31, 1995.....	9	8
April 1, 1995 through June 30, 1995.....	10	9
July 1, 1995 through March 31, 1996.....	9	8
April 1, 1996 through June 30, 1996.....	8	7
July 1, 1996 through March 31, 1998.....	9	8
April 1, 1998 through December 31, 1998.....	8	7
January 1, 1999 through March 31, 1999.....	7	7
April 1, 1999 through March 31, 2000.....	8	8
April 1, 2000 through March 31, 2001.....	9	9
April 1, 2001 through June 30, 2001.....	8	8
July 1, 2001 through December 31, 2001.....	7	7
January 1, 2002 through December 31, 2002.....	6	6
January 1, 2003 through September 30, 2003.....	5	5
October 1, 2003 through March 31, 2004.....	4	4
April 1, 2004 through June 30, 2004.....	5	5
July 1, 2004 through September 30, 2004.....	4	4
Beginning October 1, 2004.....	5	5

Beginning January 1, 1999, the interest rate we pay on overpayment of taxes, except for corporate taxes, is the same as the rate of interest we charge on the underpayment of taxes. The law requires us to determine these interest rates quarterly. From January 1, 1987 through December 31, 1998, the interest rate we paid on overpayment of taxes was 1% less than the rate of interest we charged on your underpayment of taxes.

* Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

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