



Department of the Treasury
Internal Revenue Service
P.O. Box 12866
Stop 81
Fresno, CA 93779-0030

For assistance, call:
1-800-829-7650

Notice Number: CP71C
Date: September 5, 2005

Taxpayer Identification Number:

Tax Form: 1040A

Tax Year: December 31, 2002

LAVONNE [REDACTED]
[REDACTED]
SANTA MARIA CA [REDACTED]

Reminder: You owe past due taxes for 2002

Amount Owed: **\$2,328.37**
Pay by: **September 15, 2005**

Why am I getting this notice?

You have a past due tax balance for 2002. 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 2002 and this Social Security Number ([REDACTED]) 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 1-800-829-7650 if you want to discuss payment options for the amount not paid.

Reminder! If you don't pay the amount owed by September 15, 2005, 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
1040A	2002	\$2,241.68	\$112.14	\$86.69	\$2,328.37

Payment Options

The following payment options may be available to you. Please call us at 1-800-829-7650 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

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 1-800-829-7650, 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.)

Penalty and Interest

About Your Notice - The penalty and/or 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.

Penalties: \$112.14

07 Paying Late \$112.14

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,

-IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,

-you followed our written advice in the manner we outlined, and

-you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS you should:

-complete Form 843, Claim for Refund and Request for Abatement,

-request that IRS remove the penalty, and

-send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

-a copy of your original request for advice from IRS,

-a copy of the erroneous written advice from IRS, and

-a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest: \$86.69

09 Interest

IRC section 6601

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.

* 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.

10/25/02

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Paying Late

The following table shows the penalty charges to your account. To compute your late paying penalty we multiplied the number of months times the monthly rate times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
02/15/2005	22	0.50%	1,496.00	164.56
08/15/2005	06	1.00%	1,496.00	89.76
09/15/2005	01	1.00%	1,490.00	14.90
Total Penalty:				269.22

Interest

The following table shows the interest charges to your account. To compute your interest we multiplied the factor times the principal.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/15/2003	06/30/2003	76	5.0%	0.010464621	1832.60	19.18
06/30/2003	09/30/2003	92	5.0%	0.012681615	1851.78	23.48
09/30/2003	12/31/2003	92	4.0%	0.010132630	1875.26	19.00
12/31/2003	03/31/2004	91	4.0%	0.009994426	1894.26	18.93
03/31/2004	06/30/2004	91	5.0%	0.012508429	1913.19	23.93
06/30/2004	09/30/2004	92	4.0%	0.010104808	1937.12	19.57
09/30/2004	12/20/2004	81	5.0%	0.011126259	1956.69	21.77
12/20/2004	12/31/2004	11	5.0%	0.001503759	2135.54	3.21
12/31/2004	03/31/2005	90	5.0%	0.012404225	2138.75	26.53
03/31/2005	08/08/2005	130	6.0%	0.021598040	2165.28	46.77
08/08/2005	09/05/2005	28	6.0%	0.004612969	2206.05	10.18
Total Interest:						232.55

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