

KANSAS CITY MO 64999-0029

In reply refer to: 0975304574
Apr. 30, 2015 LTR 4473C 0
[REDACTED] 201312 55
Input Op: 0975304574 00090712
BODC: WI

ELIAS AGREDO NARVAEZ
1080B E VETERANS HWY
JACKSON NJ 08527-2934

Social Security Number: [REDACTED]
Form(s): CIVPEN
Tax Period(s): Dec. 31, 2013

Dear Taxpayer:

The request for a Collection Due Process hearing was processed and forwarded to the Office of Appeals. You'll be contacted by the Office of Appeals within 30 days.

The balance due shown below is only for the tax year listed at the top of this letter.

The total balance due for all the tax period(s), including penalty and interest figured to May 21, 2015, is \$5,114.72. We'll continue to charge applicable penalties and interest until you pay the amount you owe in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We charge a 5% penalty per month on your balance due for each month your return is late. For each month you pay late, we charge a 1/2% penalty on your outstanding balance. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

Neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum penalty if filed late and received more than 60 days after the due date. The minimum penalty is \$135 (\$100 for returns due before 1/1/2009) or 100% of the tax due, whichever is less.

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The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date or payment of tax shown on a return generally is the return due date without regard to extensions. Tax not reported on your return must be paid within 21 days of notice and demand for payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

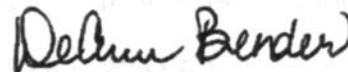
For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We charge interest when tax isn't paid on time. We figure interest from the due date of the tax return (regardless of extensions) to the date we receive full payment or the date of the notice.

If you have any questions, please call us at
1-800-829-7650 between the hours of 8:00 a.m. and 8:00 p.m. EDT.

Sincerely yours,



DeAnn Bender
Operations Mgr., ACS Support

Enclosures:
Copy of this letter
Notice 609