



Department of the Treasury  
Internal Revenue Service  
Philadelphia, PA 19255-0010

For assistance, call:

1-800-829-

**Your Caller ID:**

**Notice Number:** CP21A

**Date:** April 5, 2004

**Taxpayer Identification Number:**

**Tax Form:**

**Tax Year:** December 31, 1998

<b>Amount You Owe as of: July 15, 2003</b>
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\$
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### We Changed Your Account

*We will explain why you received this notice, how we changed your account, how this change affects you, and actions you may wish to take.*

### Why You Received This Notice

We changed the civil penalty amount that we previously charged.

Our action is the result of your inquiry of June 30, 2003.

### How We Changed Your Account

We changed your account as follows:

Account balance before this change	\$	Due
Decrease in tax because of this change	\$	CR
Additional late payment penalty since prior notice	\$	
The Filing Late penalty previously charged was reduced	\$	CR
We changed the civil penalty amount that we charged for Understatement of Taxpayer's Liability by Income Tax Preparer	\$	
The Late Payment penalty previously charged was reduced	\$	CR
Decrease in interest previously charged*	\$	CR
<b>Amount you now owe</b>	<b>\$</b>	

\*If you claimed a tax deduction for this interest, remember to report it as income on your next tax return.

## How This Affects You

Please pay the full amount by July 15, 2003 to avoid additional penalty and interest. When making your payment:

- Make your check or money order payable to the **United States Treasury**
- Write the Social Security number and tax year shown at the top of this notice on the check or money order
- Use the payment coupon included with this notice

If you cannot pay the balance in full, contact an IRS representative at 1-800-829- to discuss payment options. If you've already paid your tax in full or arranged for an installment agreement, please disregard this payment request.

## Other Actions You May Wish To Take

If you do not agree with the changes to your account or if you have questions about this notice, you may call 1-800-829-

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

For tax forms, instructions and information visit [www.irs.gov](http://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 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:

#### 07 Paying Late \$

##### 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."

#### 40 Overstatement, Understatement, or Accuracy-Related Penalty \$

##### IRC section 6662

For returns due before January 1, 1990, this penalty is one or more of the following: Valuation Overstatement, Valuation Understatement, or Substantial Understatement. For returns due after December 31, 1989, the accuracy-related penalty has been

added. Refer to our Examining Officer's report for an explanation of the penalty.

#### 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,

## PHILADELPHIA SERVICE CENTER

Tax Period: December 31, 1998

- 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:****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.

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
Beginning October 1, 2003.....	4	4

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.

PHILADELPHIA SERVICE CENTER

Tax Period: December 31, 1998



 CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: ( ) \_\_\_\_\_ Best Time to Call: \_\_\_\_\_ AM \_\_\_\_\_ PM

**Amount you owe:** \$ \_\_\_\_\_

• You will avoid additional penalties and/or interest if we receive your full payment by July 15, 2003

**Amount enclosed:** \$ \_\_\_\_\_

• Make payable to United States Treasury  
• Write Taxpayer Identification Number, tax period and tax form number on payment

**Correspondence enclosed**

WT 200412 07,40

21A Internal Revenue Service  
Philadelphia, PA 19255-0010



Atlanta Service Center

Tax Period: December 31, 2008



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 **CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number:  
( ) \_\_\_\_\_ - \_\_\_\_\_

Best Time to Call:  
\_\_\_\_\_ AM \_\_\_\_\_ PM

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**[ ] Correspondence enclosed:**

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence.

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08      Internal Revenue Service  
Atlanta, GA 39901-0025

