



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

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DAVID FONTAINE

000519

Changes to your 2013 Form 1040A

Amount due: \$19,459.81

Based on the information you provided, we changed your 2013 Form 1040A to correct your:

- income from wages, salaries, tips, etc.

As a result, you owe \$19,459.81.

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

Billing Summary

Increase in tax	\$10,637.00
Increase in failure-to-file penalty	2,393.32
Increase in failure to pay proper estimated tax penalty	190.98
Increase in failure-to-pay penalty	2,659.25
Increase in interest	3,579.26
Amount due by April 13, 2020	\$19,459.81

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$19,459.81 by April 13, 2020 to avoid additional interest and applicable penalty charges.

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DAVID FONTAINE

Notice CP22A
Notice date March 23, 2020
Social Security number



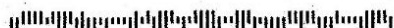
Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number, the tax year (2013), and the form number (1040A) on your payment and any correspondence.

Amount due by April 13, 2020

\$19,459.81

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



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What you need to do immediately —
continued

If you agree with the changes we made — **continued**

- Pay online or mail a check or money order with the attached payment stub.

You can pay online now at www.irs.gov/payments.

If you don't agree with the changes

Call 800-829-0922 to review your account with a representative. Be sure you have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

Payment options

Pay online, by phone, or with a mobile device. Visit IRS.gov/payments or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at IRS.gov/payments first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at IRS.gov/OPA
- Consider an offer in compromise at IRS.gov/OIC
- Request a temporary collection delay at IRS.gov/tempcollectiondelay

To view the amount you owe and your payment history visit IRS.gov/account.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date received	Months late	Unpaid amount	Penalty rate	Amount
09/15/2014	05	\$10,637.00	4.50%	\$2,393.32
Total failure-to-file				\$2,393.32



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Penalties — continued



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We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. When an income tax return is more than 60 days late, the minimum penalty is \$135 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less. (Internal Revenue Code section 6651)

Note: The penalty amount shown here may differ from the amount shown on Page 1. The computation shown here may include late payment penalty on amounts due before the adjustment.

Failure to pay proper estimated tax

Description	Amount
Total failure to pay proper estimated tax	\$190.98

When you don't pay enough taxes due for the year with your quarterly estimated tax payments and you don't have enough withholding, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download Instructions for Form 2210 or Tax Withholding and Estimated Tax (Publication 505) from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)

Note: The penalty amount shown here may differ from the amount shown on Page 1. The computation shown here may include late payment penalty on amounts due before the adjustment.

Failure-to-pay

Date received	Months late	Unpaid amount	Penalty rate	Amount
04/15/2020	50	\$10,637.00	0.50%	\$2,659.25
Total failure-to-pay				\$2,659.25

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Penalties — continued

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding 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 you don't pay the balance due within 10 days of 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. (Internal Revenue Code section 6651)

Note: The penalty amount shown here may differ from the amount shown on Page 1. The computation shown here may include late payment penalty on amounts due before the adjustment.

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).



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Penalties — continued

Removal of penalties due to erroneous written advice from the IRS



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If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue.
- You gave us adequate and accurate information.
- You received written advice from us.
- You relied on our written advice and were penalized based on that advice.

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2014 – 06/30/2014	76	3.0%	0.006265868	\$13,030.32	\$81.65
06/30/2014 – 12/31/2014	184	3.0%	0.015237592	13,111.97	199.79
12/31/2014 – 06/30/2015	181	3.0%	0.014987301	13,311.76	199.51
06/30/2015 – 12/31/2015	184	3.0%	0.015237592	13,511.27	205.88
12/31/2015 – 03/31/2016	91	3.0%	0.007486596	13,717.15	102.69
03/31/2016 – 06/30/2016	91	4.0%	0.009994426	13,819.84	138.12
06/30/2016 – 12/31/2016	184	4.0%	0.020311722	13,957.96	283.51
12/31/2016 – 06/30/2017	181	4.0%	0.020032541	14,241.47	285.29
06/30/2017 – 12/31/2017	184	4.0%	0.020367931	14,526.76	295.88
12/31/2017 – 03/31/2018	90	4.0%	0.009911268	14,822.64	146.91
03/31/2018 – 06/30/2018	91	5.0%	0.012542910	14,969.55	187.76
06/30/2018 – 12/31/2018	184	5.0%	0.025524053	15,157.31	386.88
12/31/2018 – 03/31/2019	90	6.0%	0.014903267	15,544.19	231.66
03/31/2019 – 06/30/2019	91	6.0%	0.015070101	15,775.85	237.74
06/30/2019 – 12/31/2019	184	5.0%	0.025524053	16,013.59	408.73
12/31/2019 – 03/23/2020	83	5.0%	0.011402542	16,422.32	187.26
Total interest					\$3,579.26

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due.

Additional information

- Visit www.irs.gov/cp22a
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).

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Additional information — **continued**

- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
- You can contact us by mail at the address at the top of this notice. Be sure to include your Social Security number, the tax year, and the form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.