

# TAX EXAMINATION



Department of the Treasury  
Internal Revenue Service  
P.O. Box [REDACTED]  
Memphis, TN [REDACTED]

<b>Notice</b>	<b>CP21E</b>
Tax Year	2010
Notice date	November 6, 2017
Social Security number	XXX-XX-8[REDACTED]
To contact us	1-800 [REDACTED]
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**DOCUMENTATION WAS PRESENTED TO ESTABLISH ALLOWABLE DEDUCTIONS. THE INFORMATION RESULTED IN A REDUCTION OF \$14,699.93 OF TAX, INTEREST & PENALTIES**

## Changes to your 2010 Form 1040

### Refund due: \$11,699.93

As a result of your recent **audit**, we changed your **2010** Form 1040. Please see your copy of the audit report for a detailed explanation of the changes.

We changed the civil penalty amount that we previously charged.

As a result, you are due a refund of \$11,699.93.

### Summary

Decrease in tax	\$-8,614.00
Decrease in accuracy-related penalty on underpayments	-1,722.80
penalty	
Decrease in failure-to-pay penalty	-273.40
Decrease in interest	-1,089.73
<b>Refund due</b>	<b>\$11,699.93</b>

### What you need to do

#### If you agree with the changes we made

- If you haven't already received a **refund for \$11,699.93**, you should receive a refund check within 2-3 weeks as long as you don't owe other tax or debts we're required to collect. Your refund amount may include interest. Keep in mind that any interest you receive on tax refunds is considered taxable income during the year you receive it.

#### If you don't agree with the changes

Call 1-800 [REDACTED] 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.

### Penalties

We are required by law to charge any applicable penalties.

#### Failure-to-pay penalty removed

We removed the penalty we previously charged you.

### Additional information

- Visit [www.irs.gov/cp21e](http://www.irs.gov/cp21e)
- You may find the following publications helpful:
  - Publication 1, Your Rights as a Taxpayer
  - Publication 594, The Collection Process
  - Publication 1660, Collection Appeal Rights
  - Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund

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