



Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0010

012997.289583.38002.4352 1 AV 0.381 864



T DECD & E DECD JACOBSON  
% TED JACOBSON ESTATE  
7140 ASPEN CT  
FRANKSVILLE WI 53126-9416

012997

Notice	CP23
Tax Year	2013
Notice date	May 5, 2014
Social Security number	398-20-4580
To contact us	1-800-829-0922
Your Caller ID	254167
Page 1 of 5	9H

## Changes to your 2013 Form 1040

### Amount due: \$2,415.86

We changed your 2013 Form 1040 to match our record of your estimated tax payments, credits applied from another tax year, and/or payments received with an extension to file. As a result, you owe \$2,415.86.

#### Billing Summary

Tax you owed	\$7,766.00
Payments you made	-5,379.00
Failure to pay proper estimated tax penalty	13.00
Failure-to-pay penalty	11.93
Interest charges	3.93
<b>Amount due by May 26, 2014</b>	<b>\$2,415.86</b>

#### What you need to do immediately

Review this notice, and compare our changes to the information on your tax return and to your payment records.

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

- Pay the amount due of \$2,415.86 by May 26, 2014, to avoid additional penalty and interest charges.

Continued on back...



T DECD & E DECD JACOBSON  
% TED JACOBSON ESTATE  
7140 ASPEN CT  
FRANKSVILLE WI 53126-9416

Notice	CP23
Notice date	May 5, 2014
Social Security number	398-20-4580



## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (398-20-4580), the tax year (2013), and the form number (1040) on your payment and any correspondence.

Amount due by May 26, 2014

**\$2,415.86**

INTERNAL REVENUE SERVICE  
KANSAS CITY, MO 64999-0010



398204580 FJ JACO 30 0 201312 670 00000241586



Notice	CP23
Tax Year	2013
Notice date	May 5, 2014
Social Security number	398-20-4580
Page 2 of 5	9H

What you need to do immediately — **continued**

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

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit [www.irs.gov/Payments](http://www.irs.gov/Payments) for more information about:
  - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
  - Automatic payment deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at 1-800-829-0922 to discuss your options.

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

- Call 1-800-829-0922 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

**If we don't hear from you**

- If you don't pay \$2,415.86 by May 26, 2014, interest will increase and additional penalties may apply.



**Contact information**

T DECD & E DECD JACOBSON  
% TED JACOBSON ESTATE  
7140 ASPEN CT  
FRANKSVILLE WI 53126-9416

Notice	CP23
Notice date	May 5, 2014
Social Security number	398-20-4580

If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).

- ☐ Please check here if you've included any correspondence. Write your Social Security number (398-20-4580), the tax year (2013), and the form number (1040) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

INTERNAL REVENUE SERVICE  
KANSAS CITY, MO 64999-0010





Notice	CP23
Tax Year	2013
Notice date	May 5, 2014
Social Security number	398-20-4580
Page 3 of 5	9H

**Changes to your 2013 tax return**

**Your tax calculations**



Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$86,791.00	\$86,791.00
Taxable income, line 43	64,391.00	64,391.00
<b>Total tax, line 61</b>	<b>\$7,766.00</b>	<b>\$7,766.00</b>

**012997 Your payments and credits**

Description	IRS calculations
Income tax withheld, line 62	\$0.00
Estimated tax payments, line 63	2,880.00
Other credits, lines 64a, 65-67, 69-71	0.00
Other payments	2,499.00
<b>Total payments and credits</b>	<b>\$5,379.00</b>

**Payments credited to your account for 2013**

Date Received	Payment Description	IRS payment locator number	Amount
4/15/2013	Prior Year Credit	7022148095530	\$161.00
6/7/2013	Payment	3322016134502	\$959.00
9/6/2013	Payment	3322025234630	\$1,760.00

Your payments, including credits received from another tax year, are shown above.  
Please call 1-800-829-0922 if any information is incorrect or missing.

**Penalties**

We are required by law to charge any applicable penalties.

**Failure to pay proper estimated tax**

Description	Amount
<b>Total failure to pay proper estimated tax</b>	<b>\$13.00</b>

When you don't pay enough taxes due for the year with your quarterly estimated tax payments, 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](http://www.irs.gov) or call us for a copy. (Internal Revenue Code section 6654)

**Failure-to-pay**

Date received	Months late	Unpaid amount	Penalty rate	Amount
05/15/2014	01	\$2,387.00	0.50%	\$11.93
<b>Total failure-to-pay</b>				<b>\$11.93</b>

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code section 6651)

Notice	CP23
Tax Year	2013
Notice date	May 5, 2014
Social Security number	398-20-4580
Page 4 of 5	9H

## Penalties — continued

### Removal or reduction of penalties

We understand that circumstances - such as economic hardship, 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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

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

### Removal of penalties due to erroneous written advice from the IRS

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

- If you asked the IRS for written advice on a specific issue.
- You gave us complete 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 IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to [www.irs.gov](http://www.irs.gov) or call 1-800-829-0922.

## Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2014 – 05/05/2014	20	3.0%	0.001645120	\$2,387.00	\$3.93
<b>Total interest</b>					<b>\$3.93</b>

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

### 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.

## Additional information

- Visit [www.irs.gov/cp23](http://www.irs.gov/cp23)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).