



Department of the Treasury  
Internal Revenue Service  
P.O. Box 249  
Memphis, TN 38101-0249

Notice	CP14
Tax Year	2018
Notice date	November 18, 2019
Social Security number	136-84-6367
To contact us	800-829-8374
Your Caller ID	604559
Page 1 of 5	18H

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JASON GORSCAK & PAULINA MIRON  
701 EDGEBROOK LN  
WEST PALM BCH FL 33411-5303

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You have a balance due for 2018

**Amount due: \$16,441.04**

Our records show you have unpaid taxes and/or penalties and interest on your December 31, 2018 Form 1040.

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

**Billing Summary**

Tax you owed	\$1,617,769.00
Payments and credits	-1,617,769.00
Failure-to-pay penalty	8,555.76
Interest charges	7,885.28
<b>Amount due by December 9, 2019</b>	<b>\$16,441.04</b>

If you are a debtor in a bankruptcy case, this notice is for your information only and is not intended to seek payment outside of the bankruptcy process of taxes due before you filed your petition. You will not receive another notice of the balance due while the automatic stay remains in effect.

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**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your social security number (136-84-6367), the tax year (2018), and the form number (1040) on your payment and any correspondence.

Amount due by December 9, 2019

**\$16,441.04**

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0115



Notice	CP14
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Notice date	November 18, 2019
Social Security number	136-84-6367
Page 3 of 5	18H

Payment options – continued

**View your account information**

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit [irs.gov/account](https://irs.gov/account) to view your account online.

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

Pay \$16,441.04 by December 9, 2019, to avoid penalty and interest charges.

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-pay**

Date received	Months late	Unpaid amount	Penalty rate	Amount
10/15/2019	06	\$285,192.00	0.50%	\$8,555.76
<b>Total failure-to-pay</b>				<b>\$8,555.76</b>

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.



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Social Security number	136-84-6367
Page 5 of 5	18H

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**Additional information**



355931

- Visit [www.irs.gov/cp14](http://www.irs.gov/cp14)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).
- 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](http://www.irs.gov/payments).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your Social Security number and the tax year and form number you are writing about.
- Keep this notice for your records.

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