



Department of the Treasury
Internal Revenue Service

IRS Notice CP3219N

December 1, 2025

Notice of Deficiency – overdue taxes and your right to challenge

Amount due: \$30,194.99. We calculated your 2018 income tax because we haven't received your tax return. We'll still accept your return and filing may reduce the amount due. If you don't take action by March 02, 2026 we'll bill you for the proposed amount due.

You can contest the changes by filing a petition in the U.S. Tax Court. **The last date to file a petition with the Tax Court is March 02, 2026**

Account summary

2018 tax return

Your tax liability (deficiency)	\$14,478.00
Payments you made	-\$0.00
Failure-to-file penalty	\$3,257.55
Failure-to-pay penalty	\$3,619.50
Failure to pay proper estimated tax	\$469.47
Interest charges	\$8,370.47
Proposed amount due	\$30,194.99

What you need to do

Review "Your proposed tax calculations" on the next page of this notice and respond by March, 02, 2026.

- **If you agree with our proposed tax calculations,** fill out the Response Form found at the end of this notice to indicate your agreement. Send us the Response Form using the enclosed envelope.
- **If you disagree with our proposed calculations,** file your 2018 tax return to reduce the amount you owe by claiming credits, exemptions, or deductions. Mail your signed and dated return along with a completed Response Form using the enclosed envelope.
- **If you don't think you have to file:** Call us at 866-681-4271.

Visit [IRS.gov/3219N](https://www.irs.gov/3219N) for more information about return delinquency, filing a past due return and challenging our determination.

You have the Right to Petition the U.S. Tax Court

You can contest the changes we made to your tax, including any penalties and interest, before making any payment by submitting a petition to the U.S. Tax Court. If you choose to file a petition, **you must do so within 90 days (or 150 days if you're outside the United States)** from the date of this letter, by March 02, 2026. Filing the petition late will result in the U.S. Tax Court being unable to consider your case. You can access a fillable petition from and find filing information at USTaxCourt.gov. The U.S. Tax Court recommends electronic filing, and you can e-file your completed petition by following the instructions on USTaxCourt.gov/dawson.html and registering for a DAWSON account.

Alternatively, you can send the completed petition to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Remember to include a copy of this notice and any attachments with the petition, along with the filing fee. The filing fee can be paid online, by mail, or in person using a check or money order made out to Clerk, U.S. Tax Court. **Don't send your petition to the IRS;** it must be filed with the U.S. Tax Court. For more details, visit the U.S. Tax Court website at USTaxCourt.gov.

Your proposed tax calculations

The following tables show how we calculated your proposed tax due for 2018. The calculations use a filing status of "single" or "married filing separate" and the standard deduction. Keep in mind we can't accept this page as a return.

Income	Reported to IRS
Wages	\$96,124.00
Total income	\$96,124.00

Your taxes and credits	Reported to IRS
Adjusted gross income	\$96,124.00
Standard deduction	-\$12,000.00
Personal exemption allowance	-\$0.00
Taxable income	\$84,124.00
Income tax	\$14,478.00
Total tax	\$14,478.00

Your payments	Reported to IRS
Net tax due	\$14,478.00

Your income reported by others

This section shows detailed income information we received about you from others (including your employers, banks, mortgage holders, etc.). Review the information in the table below:

- If all your income is not listed here, you must file a tax return and include it with your other reported income. You can't agree to the amount due in this notice.
- If the income information we received about you from others is not your income, or if you suspect based on the income information shown below that you may be a victim of identity theft, review Publication 5027, which can be found at IRS.gov/PUB5027.

Received from	Address	Account information	Income type	Reported to IRS
██████████ CORPORATION	██████████	██████████ W-2	WAGES, TIPS, OTHER COMPENSATION SOCIAL SECURITY TAX WITHHELD SOCIAL SECURITY WAGES MEDICARE TAX MEDICARE WAGES	\$96,124.00 \$5,959.00 \$96,124.00 \$1,393.00 \$96,124.00

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit [IRS.gov/Penalties](https://www.irs.gov/Penalties) to learn more.

Note, if you don't pay the tax, some of the penalties continue to accrue to the maximum allowed provided by law.

Failure to File (Internal Revenue Code Section 6651)

We assess a 5% monthly penalty for filing a 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 \$210 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less.

Description	Amount
Total Failure to file	\$3,257.55

Failure to Pay (Internal Revenue Code Section 6651)

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. For a detailed computation of the penalty call 866-681-4271.

Description	Amount
Total Failure to pay	\$3,619.50

Failure to pay proper estimated tax (Internal Revenue Code Section 6654)

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 [IRS.gov/forms](https://www.irs.gov/forms) or call us for a copy.

Description	Amount
Total Failure to pay proper estimated tax	\$469.47

Interest (Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit [IRS.gov/Interest](https://www.irs.gov/Interest) for more information.

Description	Amount
Total interest	\$8,370.47

Additional information

- Review the enclosed documents:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The IRS Collection Process
- To learn more about how to appeal your case if you don't agree with the Internal Revenue Service (IRS) findings, review Publication 5, Your Appeal Rights at [IRS.gov/PUB5](https://www.irs.gov/PUB5).
- For information on the Privacy Act review Notice 609 at [IRS.gov/Notice609](https://www.irs.gov/Notice609).

Taxpayer Rights and Sources for Assistance

The Taxpayer Bill of Rights groups rights from the Internal Revenue Code into ten fundamental taxpayer rights. IRS employees are responsible for knowing and following these rights. See IRC § Section 7803(a)(3). For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit [TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](https://www.irs.gov/TaxpayerAdvocate).

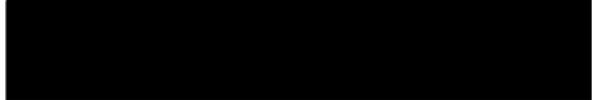
The Taxpayer Advocate Service is an **independent** organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. We can offer you free help if your tax problem is causing a financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.

Learn more at [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate) or call 877-777-4778. Use the Taxpayer Roadmap at [TaxpayerAdvocate.IRS.gov/RoadMap](https://www.irs.gov/TaxpayerAdvocate) to help you navigate the tax system.

Tax professionals who are **independent** from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Visit [TaxpayerAdvocate.IRS.gov/LITC](https://www.irs.gov/LITC);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, at [IRS.gov/PUB4134](https://www.irs.gov/PUB4134); or
- Call the IRS toll-free at 800-TAX-FORM (800-829-3676) and request Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.



Response Form

Please complete this form to indicate whether you're enclosing your return, or if you agree with the amount due. Attach it to your return or include it with your response. Mail it to us in the enclosed envelope so we receive it by March 02, 2026. Be sure our address shows through the window. **Do not mail a Tax Court petition to this address.**

Step 1: Please indicate your response and provide the requested materials.

- I agree with all the changes.** I consent to the immediate assessment and collection of the deficiency and any penalties determined in this notice, along with applicable interest.
 - I owe \$30,194.99 and the penalties and interest are calculated to March 2, 2026.
 - The IRS is required by law to charge interest on taxes that weren't paid in full by the date my return was due.
 - The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
 - I retain my right to file a return at a later date.

Please sign and return this form. If you've authorized someone by power of attorney, he or she can sign instead. We must have your Power of Attorney and Declaration of Representative (Form 2848) on file, or it must be enclosed.

Signature

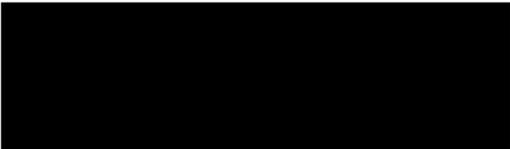
Date

OR

- I am enclosing a signed and dated copy of my 2018 tax return.**

Step 2: Provide Your Contact Information (Optional).

If your address has changed, please include your current address in this section.



- a.m.
- p.m.

- a.m.
- p.m.

Primary phone number

Best time to call

Secondary phone number

Best time to call