



	WI
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What you need to do immediately**If you agree with the amount due and you're not working with an IRS representative**

- Pay the amount due of \$584,917.19 by May 16, 2019, to avoid additional interest and applicable penalty charges.
- 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 we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial condition has not changed, you don't need to do anything.

If you disagree with the amount due

Call us at 800-829-0922 to review your account with a representative. Be sure to 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.



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Payment options



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Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at 800-829-0922 to discuss your options.

Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 800-829-0922 to review your account.

If we don't hear from you

Pay \$584,917.19 by May 16, 2019, to avoid additional interest and applicable penalty charges.

We may file a Notice of Federal Tax Lien against you. A tax lien generally attaches to all property you currently own and will attach to all property you acquire in the future. The Notice of Federal Tax Lien is a public record, and it can damage your credit or make it difficult for you to get credit (such as a loan or credit card).

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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)

Description	Amount
Total interest	\$14,729.57

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-0922.

Tax interest rates

Period	Interest Rate
January 1, 2009 through March 31, 2009	5%
April 1, 2009 through December 31, 2010	4%
January 1, 2011 through March 31, 2011	3%
April 1, 2011 through September 30, 2011	4%
October 1, 2011 through December 31, 2011	3%
January 1, 2012 through March 31, 2012	3%
April 1, 2012 through June 30, 2012	3%
July 1, 2012 through September 30, 2012	3%
October 1, 2012 through December 31, 2012	3%
January 1, 2013 through March 31, 2013	3%
April 1, 2013 through June 30, 2013	3%
July 1, 2013 through September 30, 2013	3%
October 1, 2013 through December 31, 2013	3%
January 1, 2014 through March 31, 2014	3%
April 1, 2014 through June 30, 2014	3%
July 1, 2014 through September 30, 2014	3%
October 1, 2014 through December 31, 2014	3%
January 1, 2015 through March 31, 2015	3%
April 1, 2015 through June 30, 2015	3%
July 1, 2015 through September 30, 2015	3%
October 1, 2015 through December 31, 2015	3%
January 1, 2016 through March 31, 2016	3%
April 1, 2016 through June 30, 2016	4%
July 1, 2016 through September 30, 2016	4%
October 1, 2016 through December 31, 2016	4%
January 1, 2017 to March 31, 2018	4%
Beginning April 1, 2018	5%



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Additional information



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- Visit www.irs.gov/cp503
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs 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.
- You can contact us by mail at the following address. Be sure to include your taxpayer identification number, the tax year, and the form number you are writing about.

Internal Revenue Service
Fresno, CA 93888-0025

- Keep this notice for your records.

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