



Department of the Treasury
Internal Revenue Service
Stop 6525 (SP CIS)
Kansas City MO 64999-0025

Notice	CP21B
Tax Year	2020
Notice date	December 25, 2023
Social Security number	XXX-XX-0575
To contact us	800-829-8374
Page 1 of 2	29H

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SAN ANTONIO TX 78229-2340

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Changes to your 2020 Form 1040

Refund due: \$29.44

Based on the information you provided, we changed your 2020 Form 1040 to correct your account information.

As a result, you are due a refund of \$29.44.

Summary

Decrease in failure-to-pay penalty	\$-29.19
Decrease in interest	-0.25
Refund due	\$29.44

What you need to do

If you agree with the changes we made

- If you haven't already received a refund for \$29.44, 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 800-829-8374 to review your account with a representative. Be sure you have your account information available when you call.

If we don't hear from you, we'll assume you agree with the information in this notice.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay penalty removed

We removed the penalty we previously charged you.

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)

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Continued on back...

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Page 2 of 2	29H

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
06/15/2021 – 06/30/2021	15	3.0%	0.001233586	\$4,719.00	\$5.82
06/30/2021 – 12/31/2021	184	3.0%	0.015237592	4,724.82	71.99
12/31/2021 – 01/03/2022	3	3.0%	0.000246596	4,796.81	1.18
01/03/2022 – 03/31/2022	87	3.0%	0.007176016	4,903.96	35.19
03/31/2022 – 04/15/2022	15	4.0%	0.001645097	4,939.15	8.13
Total interest					\$122.31

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

Additional information

- Visit www.irs.gov/cp21b
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of this notice. Be sure to include your Social Security number, the tax year, and the form number you are writing about.
- Visit www.irs.gov and search: "Form 8888". See "Changes in Refund due to Math Errors and Refund Offsets" under General Instructions for deposit rules.
- If you have a power of attorney on file with us, a copy has been sent to him/her automatically.
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. **Please note:** Only one refund will be issued.

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