



Department of Treasury
Internal Revenue Service
PO BOX 249
Cincinnati, OH 45999-0039

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|---------------------------|----------------------|
| Notice | CP276B |
| Tax period | September 30, 2008 |
| Notice date | March 2, 2009 |
| Employer ID number | 99-9999999 |
| To contact us | Phone 1-999-999-9999 |

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ABC-XYZ COMPANY
22 BOULDER STREET
HANSON, CT 00000-7253

Courtesy reminder about your September 30, 2008 Form 941

Your Federal Tax Deposit wasn't submitted correctly

Your Federal Tax Deposit for the quarter ending September 30, 2008 (Form 941) wasn't submitted correctly.

Though we usually charge a failure-to-deposit penalty for incorrect deposits, we decided to waive the penalty for this period. We encourage you to review the Federal Tax Deposit requirements so you can submit correct deposits and avoid penalties in the future.

What you need to do

To avoid penalties

- Be sure to:
 - Deposit the correct amount of tax
 - Deposit by the correct date
 - Deposit according to your correct frequency (monthly or semiweekly)
 - Deposit through an authorized financial institution or electronically through the Electronic Federal Tax Payment System (EFTPS), if required.

Learn more about Federal Tax Deposit requirements

- Visit www.irs.gov and search: "Tax Topic 757". You can also find the following online:
 - Employer's Tax Guide (Publication 15, "Circular E")
 - Agricultural Employer's Tax Guide (Publication 51, "Circular A")
 - Deposit Requirements for Employment Taxes (Notice 931)

If you have any questions about this notice or Federal Tax Deposit rules, please call us at 1-999-999-9999.

Penalties

Failure-to-deposit

When you don't make your Federal Tax Deposit on time, in full, or through an authorized financial institution or, if required, electronically, we charge a penalty. (Internal Revenue Code section 6656)

The table below shows the rates used to calculate the failure-to-deposit penalty.

| Penalty rate | Number of days deposit is late |
|--------------|---|
| 2% | 1–5 days late |
| 5% | 6–15 days late |
| 10% | Over 15 days late, but no more than 9 days after we've billed you |
| 15% | More than 10 days after we've billed you |

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Additional information

- Visit www.irs.gov/cp276b.
- For tax forms, call 1-800-TAX-FORM (1-800-829-3676).
- Go to www.eftps.gov or call 1-800-555-8778 if you need assistance making deposits electronically.
- Keep this notice for your records.

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