



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP105
Tax period	December 31, 2007
Notice date	February 9, 2009
Employer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]

We changed your Form [706]

Amount due: \$ [REDACTED]

We believe there are miscalculations on your Form [706], which affects the following area of your return:

- tax computation

We made changes to your return that corrects these errors. As a result, you owe \$ [REDACTED]

What you need to do immediately

Billing Summary

Tax you owed	[REDACTED]
Payments you made	\$ [REDACTED]
Failure-to-pay penalty	[REDACTED]
Interest charges	[REDACTED]
Amount due by March 3, 2003	\$ [REDACTED]

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

Pay the amount due of \$ [REDACTED] by [REDACTED] to avoid any additional penalty and interest charges. If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method of payment instead of paying by check or money order.

- If you can't pay the amount due, pay as much as you can now and call us at [REDACTED] to discuss your options for paying the remaining balance.

Continued on back...



[REDACTED]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer ID number ([REDACTED]), the tax period (12/31/07), and the form number (940) on your payment and any correspondence.

Amount due by

[REDACTED]

\$ [REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

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What you need to do immediately —
continued

If you don't agree with the changes

- Call ██████████. Have your account information available to review with us. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If you contact us in writing within 60 days of the date of this notice, we will reverse the change we made to your account. However, if you are unable to provide us additional information that justifies the reversal and we believe the reversal is in error, we will forward your case for audit. This step gives you formal appeal rights, including the right to appeal our decision in court before you have to pay the additional tax. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights.
- If you do not contact us within 60 days, the change will not be reversed and you must pay the additional tax. Following payment of the tax, you can file a claim for refund to dispute the change. You must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax.
- If we don't hear from you, we'll assume you agree with the information in this notice.

If we don't hear from you

If you don't pay \$██████████ by ██████████, interest will increase and additional penalties may apply.

Changes to your tax return

Information was changed because of the following:
• [We found an error in the computation of your total tax.]

Tax calculations

Description	IRS calculations
Total taxes	\$██████████

Credits and payments

Description	IRS calculations
Payments	██████████
Other credits	██████████
Total payments and credits	\$██████████

Payments credited to your account

The total amount of your payments, including credits, shown below, were applied to any change in taxes owed. Please call [REDACTED] if any information is incorrect or missing.

Date received	Payment description	Amount
1/19/06	Federal tax deposit	\$ [REDACTED]
1/19/06	Federal tax deposit	[REDACTED]
1/19/06	Federal tax deposit	[REDACTED]
1/19/06	Federal tax deposit	[REDACTED]
1/19/06	Federal tax deposit	[REDACTED]
1/19/06	Federal tax deposit	[REDACTED]
1/19/06	Federal tax deposit	[REDACTED]
1/19/09	Federal tax deposit	[REDACTED]
1/27/06	Federal tax deposit	[REDACTED]
2/03/06	Federal tax deposit	[REDACTED]
Total		\$ [REDACTED]

Penalties

We are required by law to charge any applicable penalties.

Failure to pay

Date due	Date received	Days late	Payment method	Penalty rate	Unpaid amount	Penalty amount
11/15/2010	Not received	-- --		10%	\$ [REDACTED]	\$ [REDACTED]
12/15/2010	Not received	-- --		10%	[REDACTED]	[REDACTED]
1/15/2012	Not received	-- --		10%	[REDACTED]	[REDACTED]
Total failure-to-pay						\$ [REDACTED]

Description

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code section 6651)



Contact information



If your address has changed, please call [REDACTED] or visit www.irs.gov.

Please check here if you've included any correspondence. Write your employer ID number ([REDACTED]), the tax period (12/31/2007), and the form number (940) on any correspondence.

a.m.
 p.m.

a.m.
 p.m.

Primary phone Best time to call Secondary phone Best time to call

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Removal or reduction of penalties

We understand that circumstances—such as economic hardship, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We'll review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call ██████████

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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	\$ ██████████

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

Period	Interest rate
October 1, 2008 through December 31, 2008	6%
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%
Beginning October 1, 2011	3%
October 1, 2008 through December 31, 2008	6%

Additional interest charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Additional information

- Visit www.irs.gov/cp105.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

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