



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0039

Notice	CP113
Tax period	December 31, 2016
Notice date	February 9, 2017
Employer ID number	nn-nnnnnnn
To contact us	Phone 1-800-829-0115

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s018999546711s
ABC-XYZ COMPANY
22 BOULDER STREET
HANSON, CT 00000-7253

We've made changes to your December 31, 2016 Form CT-1

Refund: \$8,043.45

We believe there are miscalculations on your December 31, 2016 Form CT-1, which affects the following area of your return:

- tax deposits

As a result, you're due a refund of \$8,043.45.

Summary

Payments you made	\$22,663.71
Tax you owe	14,521.26
Failure-to-file penalty	99.00
Refund	\$8,043.45

What you need to do

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

If you agree with the changes we made

- Keep this notice for your records. You don't need to take any action at this time.
- You should receive a refund check within 4–6 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.

Continued on back...



ABC-XYZ Company
22 Boulder Street
Hanson, CT 00000-7253

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Contact information

If your address has changed, please call 1-800-829-0115 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Employer ID number (nn-nnnnnnn), the tax period (12/31/2016) and the form number (CT-1) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0150
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What you need to do immediately —
continued

If you don't agree with the changes

- Call 1-800-829-0115. 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 we don't hear from you, we'll assume you agree with the information in this notice.

Changes to your December 31, 2016 tax return

Information was changed because of the following:
 • We found an error in the amount reported as total Federal Tax Deposits for the quarter and/or overpayment from the previous quarter.

Tax calculations

Description	IRS calculations
Total taxes before adjustments	\$14,431.26

Tax adjustments

Description	IRS calculations
Adjustments based on total wages	\$90.00
Total taxes after adjustments	\$14,521.26
Total tax deposits	22,663.71
Total payments and credits	0.00
Total tax deposits, credits, and payments	\$22,663.71

Payments credited to your account for tax period ending December 31, 2016

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call 1-800-829-0115 if any information is incorrect or missing.

Date received	Payment description	Amount
1/19/16	Federal tax deposit	\$648.41
1/19/16	Federal tax deposit	541.92
1/19/16	Federal tax deposit	106.28
1/19/16	Federal tax deposit	10,098.60
1/19/16	Federal tax deposit	10,098.60
1/27/16	Federal tax deposit	526.82
2/03/16	Federal tax deposit	643.08
Total		\$22,663.71

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file penalty

Description	Amount
Total failure-to-file	\$99.99

We assess a 5% monthly penalty for filing your 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.

(Internal Revenue Code Section 6651)

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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 1-800-829-0115.

Additional information

- Visit www.irs.gov/cp113
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- If you believe your small business has experienced excessive compliance or enforcement actions from any federal agency, you have the right to file a complaint with the Small Business Administration ombudsman. To learn more about your options and the Small Business Regulatory Enforcement Fairness Act, visit www.sba.gov and search for keyword: “ombudsman.”
- Keep this notice for your records.

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