



Department of Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

Notice	CP123
Tax period	[REDACTED]
Notice date	February 2, 2009
Employer ID number	[REDACTED]
To contact us	[REDACTED]

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We made changes to your [REDACTED] Form C [REDACTED]

Amount due:

We believe there are miscalculations on your [REDACTED] Form [REDACTED]. Which affect the following area of your return:

- tax deposits

We made changes to your return that corrects these errors. As a result you don't owe us any money, nor are you due a refund.

Summary

Payments you made	\$ [REDACTED]
Tax you owed	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Balance	\$ [REDACTED]

What you need to do

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

Continued on back...



[REDACTED]

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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 ([REDACTED]), and the form number ([REDACTED]) on any correspondence.

- a.m.
- p.m.

Secondary phone _____ Best time to call _____

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

What you need to do immediately —
continued

If you agree with the changes we made

- You don't need to respond to this notice.
- You don't need to respond to this notice. We reduced your account balance to zero because the amount owed was so small. Please don't send a payment.
- You don't need to respond to this notice. However, when the overpayment is less than \$1, we will only send it to you if you ask for it in writing. Mail your request to the address at the top of this notice.]

If you don't agree with the changes

- Call [REDACTED] 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 [REDACTED]
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	\$ [REDACTED]

Tax adjustments

Description	IRS calculations
Tax adjustments	\$ [REDACTED]
Total taxes after adjustments	[REDACTED]
Total tax deposits	[REDACTED]
Overpayment applied from prior tax period	[REDACTED]
Other credits and payments	[REDACTED]
Total tax deposits, credits, and payments	\$ [REDACTED]

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Penalties Until you pay the full amount you owe, we are required by law to charge any applicable penalties.

Failure-to-file

Description	Amount
<p>Total failure-to-file</p> <p>When you file your tax return after the due date, we charge a penalty of up to 5.0% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$135 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)</p>	

Failure-to-pay

Description	Amount
<p>Total failure-to-pay</p> <p>When you file your tax return after the due date, we charge a penalty of up to █% of the unpaid amount due per month, up to █% of the amount due. We count part of a month as a full month. (Internal Revenue Code Section 6651 (a) (2))</p>	

Dishonored check or other form of payment

Description	Amount
<p>Dishonored payment penalty</p> <p>We charged a penalty because your bank didn't honor your check or other form of payment. For checks or other forms of payment of \$████ or more, the penalty is 2% of the amount of the check or other form of payment. For checks or other forms of payment of less than \$████, the penalty is the amount of the check or other form of payment, or \$25, whichever is less. (Internal Revenue Code section 6657)</p>	

Removal or reduction of penalties

We understand that circumstances—such as the death of a key officer or loss of financial records due to natural disaster—may make it difficult for the corporation to meet its tax obligations 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'd 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:

- 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 ██████████

Interest charges

Until you pay the full amount you owe, we are required by law to charge interest. (Internal Revenue Code section 6601)

Description	Amount
Total interest [REDACTED]	[REDACTED]

Interest accrues on unpaid tax and on most penalties starting on the date the tax return was due. The interest rate we charge is based on the federal funds rate, a variable rate determined by the Federal Reserve. Since we update our interest rate every three months (typically on the 1st of January, April, July, and October), the interest we charge you will vary over time. (Internal Revenue Code section 6621)

Period	Interest rate
[REDACTED]	[REDACTED]

Corporate interest

We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

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/cp123
 - 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.