



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

Notice	CP134B
Tax period	December 31, 2016
Notice Date	January 26, 2017
Employer ID number	NN-NNNNNNN
To contact us	1-866-829-0115

Page 1 of 5

s018999546711s  
ABC-XYZ COMPANY  
22 BOULDER STREET  
HANSON, CT 00000-7523

Changes to your December 31, 2016 Form 941

## Adjusted amount due: \$6,456.72

We found the amount reported as total Federal Tax Deposits for the tax period shown above differs from the amount we have credited to your account. As a result, your tax is underpaid by \$5,321.79. We have added penalty and interest.

### Billing Summary

Tax you owe	\$5,321.79
Failure to file penalty	478.96
Failure to pay penalty	79.83
Failure to deposit penalty	532.18
Interest charges	43.96
<b>Amount due by February 16, 2017</b>	<b>\$6,456.72</b>

### What you need to do immediately

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

#### Pay immediately

- You must pay the unpaid tax of 5,321.79 by February 5, 2017 and the full balance of \$6,456.72 by February 16, 2017 to avoid additional interest charges on the unpaid balance and additional penalty charges on any unpaid tax.

Continued on back. .



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

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## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number NN-NNNNNNN, the tax period 12/31/2016, and the form number 941 on your payment and any correspondence.

INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0010  
s018999546711s

**Amount due by  
February 16, 2017**

**\$6,456.72**

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<b>Notice</b>	CP134B
<b>Penalty period</b>	December 31, 2016
<b>Notice date</b>	January 26, 2017
<b>Taxpayer ID number</b>	NN-NNNNNNN

**Page 2 of 5**

**What you need to do immediately—  
continued**

**Pay immediately - continued**

- If you can't pay the amount due, pay as much as you can now and call us at 1-800-829-0115 to discuss your options for paying the remaining balance.
- 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 think there's been a mistake**

Call 1-800-829-0115. Have your payment information and a copy of your tax return 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**

If you don't pay the unpaid tax of \$5,321.79 by February 5, 2017, we will charge an additional 5% failure-to-deposit penalty.]

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

Our records show no payments, deposits or credits for this account. Please call 1-800-829-0115 if our information is incorrect.

**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-file**

Date filed	Months late	Unpaid amount	Penalty rate	Amount
3/8/2011	2	\$5,321.79	4.5%	<b>\$478.96</b>



James Q. Hinds  
22 Boulder Street  
Hanson, CT 00000-7253

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<b>Employer ID number</b>	NN-NNNNNNN

**Contact information**

If your address has changed, please call 1-800-829-0115 or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Employer ID number NN-NNNNNNN, the tax period 12/31/16, and Civil Penalty on any correspondence.

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



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Page 3 of 5

Penalties—continued

Failure to file--continued

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. When an income tax return is more than 60 days late, the minimum penalty is \$135.00 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less. (Internal Revenue Code Section 6651)

Failure-to-pay

Date filed	Months late	Unpaid amount	Penalty rate	Amount
4/8/2011	3	\$5,321.79	0.5%	<b>\$79.83</b>

assess a 1/2% monthly penalty for not paying the tax you owe by the due date. 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. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more)

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)

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<b>Taxpayer ID number</b>	NN-NNNNNNN

Page 4 of 5

### Failure-to-deposit

Date due	Date received	Days late	Payment method	Penalty rate	Unpaid amount	Penalty amount
11/15/2010	Not received	--	--	10%	\$1,659.61	\$165.96
12/15/2010	Not received	--	--	10%	1,807.33	180.73
1/15/2012	Not received	--	--	10%	1,854.88	185.49
<b>Total failure-to-deposit</b>						<b>\$532.18</b>

When you don't make your tax deposit on time, in full, or through an authorized financial institution or, if required, electronically, we charge a penalty. Review Employer's Tax Guide (Publication 15) or Agricultural Employer's Tax Guide (Publication 51) for your Federal Tax Deposit requirements. (IRC Section 6656)

### Removal or reduction of penalties

We understand that circumstances—such as, serious illness or injury, 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 reduce or remove (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe removal or reduction is appropriate.
- Sign your statement, and mail it to us with any supporting documents.

We will 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 written 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 sent a written request to the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You reasonably 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](http://www.irs.gov) or call 1-800-829-8374.



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Page 5 of 5

## 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)

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

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
04/15/2010–06/30/2010	76	6.0	0.012535919	\$942.50	\$11.82
06/30/2010–09/30/2010	92	5.0	0.012646750	954.32	12.07
09/30/2010–12/31/2010	92	6.0	0.015195019	966.39	14.68
12/31/2010–02/09/2011	40	5.0	0.005494114	981.07	5.39
<b>Total interest</b>					<b>\$43.96</b>

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

## Additional Information

- Visit [www.irs.gov/cp134b](http://www.irs.gov/cp134b)
  - For tax forms, instructions, and publications, visit [www.irs.gov](http://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