



Department of Treasury
Internal Revenue Service

Notice	CP136B
Notice date	October 2, 2016
Taxpayer ID number	[REDACTED]
To contact us	[REDACTED]

Page 1 of 2

Important information about your federal deposit requirements

We determined your [REDACTED] deposit requirements for Form 941

In October, we determined your deposit requirements for [REDACTED] based on your [REDACTED] Form 944 tax liability of \$3,000.

What you need to do

Monthly scheduled depositor

- You must deposit taxes on the **monthly** schedule because your total tax liability for [REDACTED] was \$50,000 or less.
- Monthly schedule depositors must deposit the accumulated taxes for wages paid for any one month by the 15th day of the following month.
- If the tax amount we used to determine your deposit requirement differs from your tax records, then you should determine the appropriate deposit schedule.

Electronic deposit requirements

You are required to use electronic funds transfer (EFT), such as the Electronic Federal Tax Payment System (EFTPS), to make your federal tax deposits. If you mail a deposit instead of depositing electronically, we may assess a 10% penalty on each non-electronic deposit. If you have questions or need to enroll, visit www.eftps.gov or call EFTPS Customer Service 24 hours a day, 7 days a week, at [REDACTED].

Deposit rules

- **\$100,000 Next-day deposit rule**— If your accumulated Form 941 tax liability reaches \$100,000 or more at any time during a calendar month, your electronic deposit is due by the next business day. After that, you must make your deposits semi-weekly rather than monthly. Semi-weekly means that your deposit of accumulated taxes for wages paid on:
 - Wednesday, Thursday, or Friday is due by the following Wednesday
 - Saturday, Sunday, Monday, or Tuesday is due by the following Friday
- **\$2,500 Rule**- You can pay your total Form 941 tax liability when you timely file Form 941 if:
 - Your total Form 941 tax liability for either the current or the preceding quarter is less than \$2,500,
 - and**
 - You didn't have a \$100,000 next-day deposit obligation during the current quarter.

Notice	CP136B
Notice date	October 2, 2016
Taxpayer ID number	[REDACTED]
Page 2 of 2	

Deposit rules - continued

If you're not sure your total liability for the current quarter will be less than \$2,500 (and your liability for the previous quarter wasn't less than \$2,500), deposit on the monthly schedule to avoid failure to deposit penalties.

Additional Information

- Visit www.irs.gov/cp136b
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Notice 931 for more information about deposit rules.
- Keep this notice for your records.

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

...