



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP137A
Tax period	[REDACTED]
Notice date	February 2, 2016
Taxpayer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Important information about your tax deposit requirements

We determined your [REDACTED] deposit requirements for Form CT-1

In October, we determined your deposit requirements for [REDACTED] based on your [REDACTED] Form CT-1 tax liability of \$1,500.

What you need to do

Semi-weekly scheduled depositor

- You must deposit your taxes on the **semi-weekly** schedule because your total tax liability for [REDACTED] was more than \$50,000.
- Semi-weekly depositors must follow our schedule that divides the calendar week into two (semi-weekly) periods.
- 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
- 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 must make all federal tax deposits electronically through the Electronic Federal Tax Payments System (EFTPS). 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]

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Deposit rules

- **\$100,000 Next-day deposit rule** – If your accumulated Form CT-1 tax liability reaches \$100,000 or more at any time during a semi-weekly period, your deposit is due by the next business day.
- **\$2,500 Rule** – If your total tax liability for the year is less than \$2,500, you can pay the total amount you owe when you file your Form CT-1 instead of making deposits. If you're not sure your total tax liability will be less than \$2,500 for the year, deposit using the semi-weekly rules so avoid failure to deposit penalties.

Additional Information

- Visit www.irs.gov/cp137a
- 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.