



Department of Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

| | |
|--------------------|----------------|
| Notice | CP141C |
| Tax year | [REDACTED] |
| Notice date | April 25, 2011 |
| Employer ID number | [REDACTED] |
| To contact us | [REDACTED] |

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Message about your [REDACTED], Form [REDACTED]

We charged you a penalty for late and incomplete filing

We sent you a request asking for missing or incomplete information regarding your Form [REDACTED].

Without this information, your return is considered late and incomplete. Because you did not respond, you were charged a penalty. (Internal Revenue Code section 6652(c)).

Billing summary

| | |
|--|----------------------|
| Tax on return | |
| Total credits | |
| Amount previously refunded to you | |
| Overpayment | |
| Incomplete return penalty | \$ [REDACTED] |
| Failure to timely file an exempt organization return | [REDACTED] |
| Interest | |
| Amount you owe | \$ [REDACTED] |



[REDACTED]

| | |
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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number ([REDACTED]), the tax year ([REDACTED]), and the form number ([REDACTED]) on your payment and any correspondence.

**Amount due by
May 25, 2011**

[REDACTED] \$ [REDACTED]

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

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What you need to do immediately

Provide the requested information

- Send the incomplete/missing information described in the “About your return” section below, along with the contact voucher at the end of this notice.
- Send us the amount due of \$ ██████ by ██████, to avoid interest charges.

If Form ██████ was filed incompletely for reasons beyond your control

If you're unable to provide the information due to circumstances beyond your control, send us a signed explanation with any supporting documentation, along with the contact voucher at the end of this notice.

If we don't hear from you

If we don't receive your payment of \$ ██████ by ██████, interest will accrue on the penalty charge until you pay the amount due in full.

You can pay electronically by visiting www.irs.gov/e-pay or by calling ██████. Paying electronically through the Electronic Federal Tax Payment System (EFTPS) is convenient, free and secure.

About your return

Schedule B, Schedule of Contributors, is a required attachment for Form 990, 990-EZ or 990-PF. All organizations must complete and attach Schedule B or certify they're not required to file a Schedule B. Guidelines for filing Schedule B can be found in the respective form instructions. Please complete a Schedule B. If your organization isn't required to attach a Schedule B, please let us know.

Contact information

INTERNAL REVENUE SERVICE

██████████
██████████

██████████
██████████

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If your address or Employer ID number has changed, provide updated information below.

Name

Employer ID number

Address

City

State

Zip

a.m.
 p.m.

a.m.
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

| | |
|---------------------------|----------------|
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Penalties

We are required by law to charge any applicable penalties.

Failure to timely file an exempt organization return

Description
Amount

Total late filing penalty

\$ ████████

We charged a penalty because you filed your return late.

For Forms 990, 990EZ, and 990PF, the penalty is:

(1) \$20 a day for each day your return is late or incomplete, if your gross annual receipts are equal to or less than \$1 million. The penalty may not be more than \$10,000 or 5% of your gross annual receipts, whichever is less.

(2) \$100 a day for each day your return is late or incomplete, if your gross receipts exceed \$1 million. The penalty may not be more than \$50,000.

For Form 5227, the penalty is:

(1) \$20 a day for each day your return is late if your gross income is equal to or less than \$250,000. The penalty may not be more than \$10,000.

(2) \$100 a day for each day your return is late if your gross income exceeds \$250,000. The penalty may not be more than \$50,000.

For all other forms, the penalty is \$10 a day for each day your return is late. The penalty may not be more than \$5,000.

To avoid this penalty in the future you should file your returns by the return due date. (Internal Revenue Code section 6652)

Filing an incomplete exempt organization return

Description
Amount

Total incomplete return penalty

\$ ████████

We charged a penalty because you didn't file a complete return.

For Forms 990, 990EZ, and 990PF, the penalty is:

(1) \$20 a day for each day your return is late or incomplete, if your gross annual receipts are equal to or less than \$1 million. The penalty may not be more than \$10,000 or 5% of your gross annual receipts, whichever is less.

(2) \$100 a day for each day your return is late or incomplete, if your gross annual receipts exceed \$1 million. The penalty may not be more than \$50,000.

For all other forms, the penalty is \$10 a day for each day your return is late. The penalty may not be more than \$5,000.

To avoid this penalty in the future you should file your returns by the return due date. (Internal Revenue Code section 6652)

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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 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 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 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 Form 843, Claim for Refund and Request for Abatement, 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 ██████████.

Additional information

- Visit www.irs.gov/cp141c. You can also find the following online:
 - Form 8955-SSA
- Review the enclosed documents:
 - Publication 594, The IRS Collection Process
- 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.