



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074

Notice	CP1411
Tax year	9999
Notice date	January 8, 2018
Employer ID number	99-9999999
To contact us	Phone 1-877-xxx-xxxx

ABC CORPORATION
22 BOULDER STREET
HANSON, CT 00000-7253

Message about your December 31, 2016, Form 990

We charged you a penalty for incomplete filing

We sent you a request asking for missing or incomplete information regarding your Form 990.

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	
Filing an incomplete exempt organization return	\$999.99
Interest	
Amount you owe	\$999.99

Continued on back...



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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (99-9999999), the tax year (9999), and the form number (990) on your payment and any correspondence.

**Amount due by
February 7, 2018**

\$999.99

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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 \$999.99 by February 7, 2018, to avoid interest charges.

If Form 990 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 \$999.99 by February 7, 2018, 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 1-800-xxx-xxxx. Paying electronically through the Electronic Federal Tax Payment System (EFTPS) is convenient, free and secure.

About your return

You must file Form 990 rather than Form 990-EZ because either your total assets shown on line 25 of your Form 990-EZ was more than \$250,000 or your gross receipts are more than \$100,000. To compute gross receipts, add the amounts on Form 990-EZ, lines 5b, 6b, and 7b back into the amount on line 9.



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Contact information

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

Filing an incomplete exempt organization return

Description	Amount
Total incomplete return penalty	\$999.99

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(c))

Removal or reduction of penalties

We understand that circumstances—such as a 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.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

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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:

- You wrote us asking for written advice on a specific issue
- You gave us adequate 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 address shown above. For a copy of the form, go to www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Additional information

- Visit www.irs.gov/cp141i. 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.