



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP141L
Tax year	[REDACTED]
Notice date	April 25, 2011
Employer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]

Message about your [REDACTED], Form [REDACTED] We charged you a penalty for filing late

Our records show you didn't file Form [REDACTED] before its due date.

Because we didn't receive your return in time, you were charged a late penalty. (Internal Revenue Code Section 6652(c))

Billing summary

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

Continued on back...



[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

Send us the amount due of [\$██████] by May 25, 2011, to avoid interest charges.

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

If you think you have reasonable cause for filing your return late, you need to provide a signed explanation outlining the circumstances which resulted in not filing your return timely. Refer to the "Removal or reduction of penalties" section below.

If we don't hear from you

If we don't receive your payment of \$██████ by May 25, 2011, 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.



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Contact information

INTERNAL REVENUE SERVICE



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

Name

Employer ID number

Address

City State Zip

a.m. a.m.
 p.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)

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).

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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:

- 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/cp141l. 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.