



Department of Treasury  
Internal Revenue Service

[Redacted]

Notice	CP15B
Tax period	June 30, 2010
Notice date	October 10, 2011
Taxpayer ID number	[Redacted]
To contact us	[Redacted]
Your caller ID	[Redacted]

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[Redacted]

We charged you a penalty for not paying employment taxes

**Amount due: \$** [Redacted]

We charged you the Trust Fund Recovery Penalty (TFRP) for willfully failing to collect, account for, pay over, or otherwise evade employment taxes.

You are subject to this penalty because you were a person responsible for collecting, truthfully accounting for, or paying over employment taxes for the entity with employer ID [Redacted] for the period ended [June 30, 2010].

To avoid additional interest charges, pay the amount due by October 20, 2011.

**Billing Summary**

Trust Fund Recovery Penalty	\$ [Redacted]
Previous balance	[Redacted]
Interest on previous balance	[Redacted]
Payments you made	[Redacted]
<b>Amount due by October 20, 2011</b>	<b>\$ [Redacted]</b>

**What you must do immediately**

**If you agree with the penalty charge**

- Pay the amount due of \$ [Redacted] by October 20, 2011, to avoid additional interest charges.

Continued on back...



[Redacted]

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**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer ID number [Redacted], the tax period ending ([Redacted]), and "TFRP" on your payment and any correspondence.

INTERNAL REVENUE SERVICE

[Redacted]

**Amount due by  
October 20, 2011**

[Redacted] \$ [Redacted]

[Redacted]

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**What you must do immediately—  
continued**

**If you agree with the penalty charge—continued**

- Pay as much as you can now if you can't pay the full amount you owe and make payment arrangements that allow you to pay off the rest over time. You can find more information at [www.irs.gov/payments](http://www.irs.gov/payments) about:
    - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
    - Automatic deductions from your bank account
    - Payroll deductions
    - Credit card payments
- You can also call us at [REDACTED] to discuss your options.

If you already paid your balance in full or made payment arrangements within the past 14 days, please disregard this notice.

**If you disagree with the penalty charge**

You can file a suit for refund. To do so, you must:

- Pay the withheld tax for one employee for each applicable quarter of liability
- File a claim for refund on Form 843, *Claim for Refund and Request for Abatement*, for the amount you paid

If you want to suspend collection of the penalty while the suit is pending, you must post a bond with the IRS for one and a half times the balance (the penalty amount minus any payments you make).



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**Contact information**

If your address has changed, please call [REDACTED] or visit [www.irs.gov](http://www.irs.gov).

Please check here if you've included any correspondence. Write your Taxpayer ID number [REDACTED], the tax period ending (June 30, 2010), and "TFRP" on any correspondence.

- a.m.  a.m.  
 p.m.  p.m.

Primary phone Best time to call      Secondary phone Best time to call





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**If we don't hear from you** We will continue to charge interest until you pay all charges in full.

**Our authority for charging this penalty** Internal Revenue Code (IRC) Section 6672

**Penalties**

**Failure to collect and pay over tax, or attempt to evade or defeat tax (Trust Fund Recovery Penalty)**

Description	Amount
<b>Total Trust Fund Recovery Penalty</b>	\$ [REDACTED]

**How we computed your penalty**

The penalty is equal to the amount of tax the responsible person evaded, did not collect, or did not account for and pay over. Refer to Letter 1153 and Form 2751, *Proposed Assessment for Trust Fund Recovery Penalty*, which we previously sent you, for a summary of unpaid trust fund amounts.

**Interest Charges** We charge interest on your unpaid penalty from the date we notified you that we assessed the penalty until you pay the balance in full (IRC Section 6601).

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
<b>Total interest</b>					\$ [REDACTED]

We multiply your amount due by the interest rate factor to determine the interest due each period.

**Additional Information**

- Visit [www.irs.gov/cp15b](http://www.irs.gov/cp15b)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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.