



Department of Treasury  
Internal Revenue Service

[REDACTED]

Notice	CP165
Tax period	June 30, 2011
Notice date	October 10, 2011
Taxpayer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]  
[REDACTED]  
[REDACTED]

We charged you a penalty because your bank didn't honor your payment

**Amount of penalty: \$** [REDACTED]

Your bank didn't honor the payment we received on [REDACTED]. As a result, we charged you a penalty of \$ [REDACTED].

**NOTE: If you haven't resubmitted your** [REDACTED] **payment, your tax for** [REDACTED] **],** Form [REDACTED] may be underpaid or paid late. This may result in additional penalty charges and interest for any unpaid taxes.

**Billing Summary**

Dishonored payment amount	\$ [REDACTED]
Bad check penalty	[REDACTED]
<b>Amount due</b>	<b>\$ [REDACTED]</b>

**What you need to do**

**If you agree with the penalty charge**

- If you already resubmitted a payment that was accepted by the IRS and honored by your bank, you are only liable for the amount of the penalty. Pay the penalty of [\$ [REDACTED] by [REDACTED]].
- Otherwise, pay the amount due of \$ [REDACTED] as soon as possible.

Continued on back...



[REDACTED]  
[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 (June 30, 2011), and the form number (941) on your payment and any correspondence.

**Amount due**

	<b>\$</b> [REDACTED]
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INTERNAL REVENUE SERVICE

[REDACTED]  
[REDACTED]  
[REDACTED]

What you need to do —continued

Make a payment—continued

- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method of payment instead of paying by check or money order. If you are required to deposit taxes, and the return due date has not passed, you must pay the tax electronically.
- If you can't pay the amount due, pay as much as you can now and call us at ██████████ to discuss your options for paying the remaining balance.

**If you disagree with the penalty charge**

- If you believe your bank dishonored your payment in error, pay only the amount of the unaccepted payment and enclose a statement explaining why you believe we shouldn't charge the penalty (See **Removal or reduction of penalties** later in this notice).

**If we don't hear from you**

We will charge interest if you don't pay the amount you owe by ██████████. If you don't submit a replacement payment for the one that was dishonored, you may be subject to additional penalties and interest. We won't know the specific consequences until we process your return. We will send you another notice if additional penalties and interest apply.

**Penalties**

**Bad check penalty**

Description	Amount
<b>Total bad check penalty</b>	\$ ██████████

**How we computed your penalty**

[For checks or other forms of payment of \$1,250 or more, the penalty is 2% of the amount of the check or other form of payment.] [For checks or other forms of payment of less than \$1,250, the penalty is the amount of the check or other form of payment, or \$25, whichever is less.] (Internal Revenue Code Section 6657 - Bad checks)



**Contact information**

If your address has changed, please call ██████████ or visit [www.irs.gov](http://www.irs.gov).  
 Please check here if you've included any correspondence. Write your Taxpayer ID number (██████████), the tax period (June 30, 2011), and the form number (941) 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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Penalties—continued

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**Removal or reduction of bad check penalty**

If you would like us to consider removing or reducing any of your penalty charge, please do the following:

- Send us a written statement explaining why you believe the penalty should be reconsidered.
- Include any documents that will support your position such as bank statements, a letter from your bank or agency that processed your payment, etc.
- Sign and date your statement, and mail it to us.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge.

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**Additional Information**

- Visit [www.irs.gov/cp165](http://www.irs.gov/cp165).
- 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.