



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0023

Notice	CP173
Tax period	December 31, 2016
Notice date	January 8, 2018
Employer ID number	99-9999999
To contact us	1-866-xxx-xxxx

Page 1 of 3

ABC-XYZ COMPANY
22 BOULDER STREET
HANSON, CT 00000-7523

We charged you a penalty for failing to properly pay estimated tax

Your refund has been reduced

Each year, you're required to prepay tax by making timely estimated tax payments. We charged you a penalty of \$110.00 because one or more of your required estimated tax payments were either not made, paid late or made for less than the required amount.

We reduced your refund by this penalty amount.

Summary

Tax you owed	\$5,000.00
Failure to make a proper tax deposit penalty	110.00
Estimated tax payments	-5,500.00
Overpayment applied to estimate tax penalty	.00
Other payments and credits	.00
Overpayment applied to next return	.00
Refund	\$390.00

Next steps

- Because the penalty amount has been paid, you don't need to do anything.
- If you haven't already received your refund of \$390.00, it will be issued within 3-4 weeks as long as you don't owe other tax or debts we're required to collect.

Payments credited to your account for tax period ending December 31, 2016

The following is a list of payments we have credited to your account for the above tax return and tax period:



Contact information

ABC-XYZ Company
22 Boulder Street
Hanson, CT 00000-7253

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If your address has changed, please call 1-800-xxx-xxxx or visit www.irs.gov.

☐ Please check here if you've included any correspondence. Write your Employer ID number (999-99-9999), the tax period (December 31, 2016), and the form number (1120) on any correspondence.

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Date received	Amount
12/31/2010	\$1,375.00
03/31/2011	\$1,375.00
04/11/2011	\$1,375.00
06/22/2011	\$1,375.00
Total	\$5,500.00

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay proper estimated tax

Date Due	Date received	Days late	Penalty rate	Penalty rate factor	Unpaid amount	Penalty amount
04/15/2011	06/15/2011	61	4.0%	0.00010959	\$1,250.00	\$8.36
06/15/2011	09/15/2011	92	4.0%	0.00010959	2,500.00	\$25.10
09/15/2011	09/30/2011	15	4.0%	0.00010959	3,750.00	\$6.16
09/30/2011	12/31/2011	92	3.0%	0.00008219	3,750.00	\$28.36
12/31/2011	01/15/2012	15	3.0%	0.00008219	3,750.00	\$4.62
01/15/2012	04/15/2012	91	3.0%	0.00008219	5,000.00	\$37.40
Total failure to pay proper estimated tax						\$110.00

When you don't pay enough taxes due for the year with your quarterly estimated tax payments, we charge a penalty for not properly estimating your tax. For information about estimated tax requirements, download instructions for Form 2220 from www.irs.gov or call us for a copy. (Internal Revenue Code section 6654)

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/cp173
- 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



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