



Department of Treasury
Internal Revenue Service

[Redacted]

[Redacted]
[Redacted]
[Redacted]
[Redacted]

Notice CP230
Tax period Month XX, XXXX
Notice date Month XX, XXXX
Employer ID number [Redacted]
To contact us [Redacted]
Page 1 of 4

Changes to your [Month Day, Year], Form [941]

[Amount due:] \$ [Redacted]

As we notified you before, the amounts shown on your information returns differ from the amounts shown on your employment tax return(s) for the tax period shown above. This was explained in a letter we sent you previously.

As a result, you owe \$ [Redacted]

Billing Summary

Balance on account before adjustment	\$ [Redacted]
Increase/Decrease - Social security tax	\$ [Redacted]
Increase/Decrease - Social security tax tips	\$ [Redacted]
Increase/Decrease - Medicare tax	\$ [Redacted]
Income tax withholding increase/decrease	\$ [Redacted]
Advanced earned income credit increase/decrease	\$ [Redacted]
Failure-to-deposit penalty	
Failure-to-pay penalty	
Interest charged/allowed	
Reduction of interest previously charged/allowed	
[Amount due]	\$ [Redacted]

Continued on back...



Contact information

INTERNAL REVENUE SERVICE

[Redacted]
[Redacted]
[Redacted]

[Redacted]
[Redacted]
[Redacted]

Notice CP230
Notice date Month XX, XXXX
Employer ID number [Redacted]

If your address has changed, please call [Redacted] or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Employer ID number ([Redacted]), the tax period (XX/XX/XXXX), 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

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$██████████ by Month XX, XXXX, to avoid any additional penalty and interest charges.
- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can use that method of payment instead of paying by check or money order.
- 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 don't agree with the changes

- Call ██████████ to review your account. You can also contact us by mail. Fill out the contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

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

What you need to do immediately

Pay immediately

You must pay the unpaid tax of \$██████████ by ██████████ and the full balance of ██████████ by ██████████ to avoid additional interest charges on the unpaid balance and additional penalty charges on any unpaid tax.

You must pay the full balance you owe by ██████████ to avoid additional interest charges.

If we don't hear from you

[If you don't pay the unpaid tax of ██████████ by ██████████, we will charge an additional 5% failure-to-deposit penalty.]

[You are likely to be subject to a 10% failure-to-deposit penalty that we haven't assessed yet. If you don't pay the unpaid tax of ██████████ by ██████████ we will assess the penalty at 15% instead of 10%.]

[If you don't pay the full balance of ██████████ by ██████████ interest will increase and an additional failure-to-pay penalty may apply.]

[If you don't pay the full balance of ██████████ by ██████████, interest will increase.]

Adjustments

Description		IRS calculations
Social security wages increase/decrease	\$██████████ x 12.4%	\$██████████
Social security tips increase/decrease	\$██████████ x 2.9%	\$██████████
Medicare Wages increase/decrease	\$██████████ x 12.4%	\$██████████
Income tax withholding increase/decrease		\$██████████
Advanced Earned Income credit increase/decrease		\$██████████
Total tax increase/decrease		\$██████████

Penalties

We're required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
Total failure-to-pay	\$ [REDACTED]
When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code section 6651) For a detailed calculation of your penalty charges, call [REDACTED].	

Removal or reduction of penalties

We understand that circumstances - such as death of a key officer or loss of financial records due to natural disaster - may make it difficult for the corporation to meet its tax obligations in a timely manner.

If you'd like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you'd like us to reconsider (e.g., 2012 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).

Removal of penalties due to erroneous advice from the IRS

If you were penalized based on advice from the IRS, we'll remove the penalty if you meet the following criteria:

- You asked the IRS for advice on a specific issue
- You gave us complete and accurate information
- You received advice from us
- You relied on our advice and were penalized based on that advice

To request the removal of penalties based on erroneous 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 [REDACTED].

Interest charges

We're required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$ ██████████

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call ██████████

Period	Interest rate
October 1, 2008 through December 31, 2008	6%
January 1, 2009 through March 31, 2009	5%
April 1, 2009 through December 31, 2010	4%
January 1, 2011 through March 31, 2011	3%
April 1, 2011 through September 30, 2011	4%
Beginning October 1, 2011	3%

Corporate interest

We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

Additional interest charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 business days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these periods, the law requires us to charge interest until you pay the full amount you owe.

Additional information

- Visit www.irs.gov/cp230
- 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.

