



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0038

Notice	CP236
Tax period	December 31, 2016
Notice date	February 28, 2017
Taxpayer ID number	NN-NNNNNNN
To contact us	Phone 1-800-829-0115

Page 1 of 2

s018999546711s
HINDS, INC
22 BOULDER STREET
HANSON, CT 00000-7253

Important information about your federal tax deposits – A response is not required.

Reminder of your 2016 Form 943 semi-weekly deposit schedule requirement

We previously notified you this past November that your deposit requirement was changing to a semi-weekly deposit schedule for the current year.

However, your deposit history indicates you may be following your previous monthly deposit schedule rather than the required semi-weekly deposit schedule.

If you're following a semi-weekly deposit schedule but didn't have a deposit due in January, you do not need to respond to this notice.

What you need to do

Semi-weekly schedule depositor

- You must deposit your taxes on the **semi-weekly** schedule because the total tax liability you reported on Form 943 for 2013 was more than \$50,000.
- Semi-weekly depositors must follow the schedule that divides the calendar week into two (semi-weekly) periods.
- Your deposit of accumulated taxes for wages paid on:
 - Wednesday, Thursday, and/or Friday is due by the following Wednesday
 - Saturday, Sunday, Monday, and/or Tuesday is due by the following Friday

Electronic deposit requirements

You're required to use electronic funds transfer (EFT), such as the Electronic Federal Tax Payment System (EFTPS), to make your federal tax deposits. If you mail a deposit instead of depositing electronically, we can assess a 10% penalty on each non-electronic deposit. If you have questions or need to enroll, visit www.eftps.gov or call EFTPS customer service at 1-800-555-4477 (1-800-733-4829 TTY/TDD).

Notice	CP236
Notice date	February 28, 2017
Taxpayer ID number	NN-NNNNNNN
Page 2 of 2	

Deposit rules

- **\$100,000 Next-day deposit rule** – If your accumulated Form 941 tax liability reaches \$100,000 or more at any time during a semi-weekly period, your electronic deposit is due by the next business day.
- **\$2,500 Rule** – You can pay your Form 943 tax liability when you timely file Form 943 if:
 - Your total tax liability for the year is less than \$2,500. If you're not sure your total tax liability will be less than \$2,500, deposit using the semi-weekly schedule to avoid failure to deposit penalties.

Additional Information

- Visit www.irs.gov/cp236.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review Notice 931 for more information about deposit rules at www.irs.gov/formspubs and search for key word "Notice 931."
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.