



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0024

Notice	CP283C
Tax year	9999
Notice date	January 8, 2018
Employer ID number	99-9999999
Plan number	999
To contact us	Phone 1-877-xxx-xxxx
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ABC CORPORATION
22 BOULDER STREET
HANSON, CT 00000-7253

Message about your Form 8955-SSA

You've been charged a penalty for filing a late or incomplete Form 8955-SSA

We charged you a penalty for failing to timely file a complete annual registration statement. You either filed your Form 8955-SSA after the due date or you failed to include all participants required to appear on the statement.

Billing Summary

Late or incomplete filing penalty	\$999.99
Amount due by February 7, 2018	\$999.99

Continued on back...



ABC Corporation
22 Boulder Street
Hanson, CT 00000-7253

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (99-9999999), Plan number (999), the tax year (9999), and the form number (8955-SSA) on your payment and any correspondence.

**Amount due by
February 7, 2018**

\$999.99

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0024

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What you need to do immediately

If you agree

- Send us the amount due of \$999.99 by February 7, 2018, to avoid interest charges.

If you disagree

- Call us at the number listed above. You can also contact us by mail. If you choose to write, please complete the Contact form below and include it with your correspondence.

If we don't hear from you

If we don't receive your payment by February 7, 2018, interest will accrue on the penalty charge until you pay the amount due in full.

Penalties

Because your Form 8955-SSA was late or incomplete, we are required by law to charge any applicable penalties.

Late or incomplete filing

Description	Amount
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Late or incomplete registration statement \$999.99

We are required by law to charge \$1 for each participant for whom a required registration statement is not filed. The penalty is multiplied by the number of days the failure continues. The maximum penalty is \$5000. (Internal Revenue Code Section 6652(d)(1))



Contact information

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0024

ABC Corporation
22 Boulder Street
Hanson, CT 00000-7253

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If your address or Employer ID number has changed, please provide updated information below.

Name

Employer ID number

Address

City

State

Zip

☐ a.m.
☐ p.m.

☐ a.m.
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

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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).

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/cp283c. You can also find the following online:
 - Form 8955-SSA
- Review the enclosed documents:
 - Publication 594, The IRS Collection Process
- 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.