



Department of Treasury

[Redacted]

[Redacted]

Notice	CP295
Tax period	[Redacted]
Notice date	May 9, 2012
Employer ID number	[Redacted]
Plan number	001
To contact us	[Redacted]

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Message about your [Redacted] Form [Redacted]

Amount due: \$ [Redacted]

We sent you prior notice(s) requesting additional information regarding your [Redacted] Form [Redacted]. Because we didn't receive a reply, we charged you a penalty.

There is still an unpaid balance on your account. The amount you owe is [Redacted].

Billing Summary

Penalties still owed	\$ [Redacted]
Interest	\$ [Redacted]
Amount due by June 9, 2012	\$ [Redacted]

What you need to do immediately

Make a payment

- Pay the amount due of \$ [Redacted] by June 9, 2012, to avoid additional penalty and interest charges.

Continued on back...



[Redacted]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (99-9999999), the tax period (9999), and the form number (5500) on your payment and any correspondence.

Amount due by June 9, 2012

\$ [Redacted]

INTERNAL REVENUE SERVICE

[Redacted]

[Redacted]

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What you need to do immediately—
continued

Make a payment—**continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov under the "Payments" tab for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at ██████████ to discuss your options.

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

- If there are any errors in your name, address, Taxpayer ID number, or Plan number, please provide corrected information with your payment and mail to us in the envelope provided.

If we don't hear from you

- If you don't pay \$1██████ by ██████████, interest will increase and additional penalties may apply.

Interest charges

We charged interest because you didn't pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties. (Internal Revenue Code section 6601)

Description	Amount
Total interest	\$10

Continued on back...



██████████
██████████
██████████

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If your address has changed, please call ██████████ or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Taxpayer ID number (██████████), the Tax year (██████), and the form number (██████) on any correspondence.

a.m. a.m.
 p.m. p.m.

Contact information

Primary phone Best time to call Secondary phone Best time to call

Interest charges—Continued

The table below shows how we figured your interest.

We multiplied the factor times the principal

From Date	To Date	Days	Rate	Factor	Principal	Interest
██████████	██████████	██	██████%	██████████	██████████	██████████
					Total Interest:	██████████

Additional interest charges

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

Removal or reduction of penalties

We understand that circumstances—such as economic hardship, 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.

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

- Identify which penalty charges you would like us to reconsider (e.g., 2005 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)

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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:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You 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 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 ██████████.

Additional information

- Visit www.irs.gov/cp295. You can also find the following online:
 - Publication 594, The IRS Collection process
- For additional information on Retirement plans, visit www.irs.gov/Retirement-Plans/Form-5500-Corner
- 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.