



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0073

<b>Notice</b>	CP295A
<b>Tax period</b>	March 31, 2016
<b>Notice date</b>	January 8, 2018
<b>Employer ID number</b>	99-9999999
<b>Plan number</b>	001
<b>To contact us</b>	Phone 1-877-xxx-xxxx

**Page 1 of 4**

ABC CORPORATION  
22 BOULDER STREET  
HANSON, CT 00000-7253

Message about your March 31, 2016 Form 5500

## Amount due: \$100.00

We sent you prior notice(s) requesting additional information regarding your March 31, 2016, Form 5500. 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 \$100.00.

### Billing Summary

Penalties still owed	\$90.00
Interest	10.00
<b>Amount due by February 7, 2018</b>	<b>\$100.00</b>

### What you need to do immediately

#### Make a payment

- Pay the amount due of \$100.00 by February 7, 2018, to avoid additional penalty and interest charges.

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 Taxpayer ID number (99-9999999), the tax period (9999), and the form number (5500) on your payment and any correspondence.

**Amount due by  
February 7, 2018**

<b>\$100.00</b>
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INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0073

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Page 2 of 4

**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](http://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 1-877-xxx-xxxx 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 \$100.00 by February 7, 2018, 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
<b>Total interest</b>	<b>\$10</b>

Continued on back...



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**Contact information**

If your address has changed, please call 1-800-xxx-xxxx or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Taxpayer ID number (99-9999999), the Tax year (9999), and the form number (5500) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

**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
mm/dd/yy	mm/dd/yy	nnn	nn.nn%	nn.nnnnnnnn	nn,nnn,nnn.nn	nn,nnn,nnn.nn
					Total Interest:	nn,nnn,nnn.nn

**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 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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**Page 4 of 4**

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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](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

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**Additional information**

- Visit [www.irs.gov/cp295A](http://www.irs.gov/cp295A). 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](http://www.irs.gov/Retirement-Plans/Form-5500-Corner)
- For tax forms, instructions, and publications visit [www.irs.gov](http://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.