



Department of the Treasury  
Internal Revenue Service  
PO BOX 9941  
Ogden, UT 84409-0941

<b>Notice</b>	CP187
<b>Tax period</b>	December 31, 2016
<b>Notice date</b>	January 24, 2017
<b>Employer ID number</b>	NN-NNNNNNN
<b>To contact us</b>	Phone 1-800-829-3903
<b>Your Caller ID</b>	1234

s018999546711s  
ABC-XYZ TRUST  
22 BOULDER STREET  
HANSON, CT 00000-7253

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Reminder of overdue taxes for December 31, 2016

**Amount due: \$45,383.69**

We are required to send this notice informing you of the amount of taxes due on your Form 941 for the period ending December 31, 2016.

If you have questions about this notice, call your IRS representative.

**Billing Summary**

Amount you owed	\$28,722.42
Interest charges	16,361.27
Failure-to-pay penalty	300.00
<b>Amount due by February 16, 2017</b>	<b>\$45,383.69</b>

**What you need to do immediately**

**If you're currently working with an IRS representative to address the amount you owe**

- You don't need to do anything



**Payment**

INTERNAL REVENUE SERVICE  
PO BOX 9941  
STOP 5300  
OGDEN, UT 84409-0941  
s018999546711s

ABC-XYZ Trust  
22 Boulder Street  
Hanson, CT 00000-7253

<b>Notice</b>	CP187
<b>Notice date</b>	January 26, 2017
<b>Employer ID Number</b>	NN-NNNNNNN

Check or money order payable to the United States Treasury.

Write your Employer ID number NN-NNNNNNN, the tax period December 31, 2016, and the form number (941) on your payment and any correspondence.

**Amount due by  
February 16, 2017**

**\$45,383.69**

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What you need to do  
immediately—**continued**

**If you're not working with an IRS representative and you agree with the amount due**

- Pay the amount due of \$45,383.69 by February 16, 2017, to avoid additional penalty and interest charges.
- To pay by credit or debit card, electronic funds withdrawal (EFW), or Electronic Federal Tax Payment System (EFTPS), visit [www.irs.gov/e-pay](http://www.irs.gov/e-pay) or call 1-800-829-3903 for other payment options.

If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay the rest over time. Visit [www.irs.gov/Payments](http://www.irs.gov/Payments) for more information about:

- Installment and payment agreements—download required forms or save time and money by applying online if you qualify
- Automatic deductions from your bank account
- Credit card payments

Or, call us at 1-800-829-3903 to discuss your options.

**If you don't agree with the amount due**

Call 1-800-829-3903 to review your account with a representative.

You can also contact us by mail. Fill out the Contact information section below, detach, and send it to us with any correspondence or documentation.

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## If we don't hear from you

If you don't pay \$45,383.69 by February 16, 2017, interest will increase and additional penalties may apply.

- If you don't pay the amount due or call us to make payment arrangements, we will continue to send you annual reminder notices of balance due until the statute of limitations for collection has expired.
- If a lien was previously filed, you may find it difficult to sell or borrow against your property. The tax lien would also appear on your credit report—which may harm your credit rating.

## Penalties Failure to pay

We are required by law to charge any applicable penalties.

Date due	Months late	Unpaid <del>unpaid</del> amount	Penalty <del>Penalty</del> rate	Amount
06/15/2017	2	\$28,722.42	0.5%	\$300.00

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We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more)

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)



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Hanson, CT 00000-7253

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## Contact information

If your address has changed, please call 1-800-829-3903 or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Employer ID number (NN-NNNNNNN), the tax period December 31, 2016, and the form number (941) 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.

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**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](http://www.irs.gov) or call [E-01].

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## Interest Charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-3903.

Period	Interest rate
July 1, 2006–December 31, 2007	8%
January 1, 2008–March 31, 2008	7%
April 1, 2008–June 30, 2008	6%
July 1, 2008–September 30, 2008	5%
October 1, 2008–December 31, 2008	6%
<b>Beginning January 1, 2009</b>	<b>5%</b>

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## Additional information

- Visit [www.irs.gov/cp187](http://www.irs.gov/cp187).
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Generally, we deal directly with taxpayers or their authorized representatives. Sometimes, however, it's necessary for us to speak with other people, such as employees, employers, banks or neighbors to gather the information we need about a taxpayer's account. You have the right to request a list of individuals we've contacted in connection with your account at any time.
- If you believe your small business has experienced excessive compliance or enforcement actions from any federal agency, you have the right to file a complaint with the Small Business Administration ombudsman. To learn more about your options and the Small Business Regulatory Enforcement Fairness Act, visit [www.sba.gov](http://www.sba.gov) and search for keyword: "ombudsman".
- Keep this notice for your records.

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