

You should allow enough mailing time to be sure we receive your payment by August 15, 2011.

If you have any questions, please call **1-800-829-0115**. Have your account information and copies of your tax returns when you call.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$101.60

07 Paying Late \$101.60

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

(Internal Revenue Code section 6651 (a) (2))

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
08/15/2011	04	0.50%	5,080.00	101.60
Total Penalty:				101.60

Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Seq. No.: XXXXXXX CP: 134B

TIN: XX-XXXXX Form: 1041

Tax Period: December 31, 2010

Erroneous Advice from IRS

We will remove your penalty if all the following apply:

- 1. You asked IRS for advice on a specific issue,
- 2. You gave IRS complete and accurate information,
- 3. You received advice from IRS,
- 4. You relied on the advice IRS gave you, and
- 5. You were penalized based on the advice IRS gave you.



To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

XXXXXX

Interest \$56.54

09 Interest

We charged interest because you did not 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)

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
04/15/2011	07/25/2011	101	4.0%	0.011129362	5080.00	56.54
Total Interest :						56.54

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 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.

IRS Letter CP134B Sample Tax Notice

This sample is provided by TaxAudit, the nation's leading tax representation firm.

Visit TaxAudit.com

Seq. No.: XXXXXXXX CP: 134B

TIN: XX-XXXXX Form: 1041

Tax Period: December 31, 2010



XXXXXX



CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
() _____ - _____ ____ AM ____ PM

XX

SB XXXX XXXX XXX-XX-XXX-X

134B Internal Revenue Service
Ogden UT 84201-0039

Amount you owe: \$5,238.14

- You will avoid additional penalties and/or interest if we receive your full payment by **August 15, 2011**

Amount enclosed: \$ _____

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

Correspondence enclosed

XXXXXX XXXX XXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXX XXX XXX
XXXXXX X XXXXXXXXXXXX XX
SUN CITY AZ 85373-XXXXXXX



XXXXXXXXXX XX XXXX XX X XXXXXXX XXX XXXXXXXXXXXXX