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| Notice | CP215 |
| Tax period | December 31, 2015 |
| Notice date | October 8, 2018 |
| Employer ID number | XX-XXXXXXX |

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A penalty has been charged for each Form W-2 that was not filed as required by section 6051 of the Internal Revenue Code. Our records include that both the Social Security Administration and the Internal Revenue Service have been in contact with you to attempt to secure these Forms W-2.

The penalty for intentional disregard of the filing requirements is the greater of \$520 per required return or 10 percent of the aggregate amount of items required to be reported. If you have not filed Forms W-2 for the period requested, please submit them to IRS (not the Social Security Administration) at the address shown above within 10 days of the date of this notice. The applicable portion of the penalty will be abated for Forms W-2 that you submit.

If you believe you have reasonable cause why we shouldn't charge these penalties, you may send us an explanation and ask us to remove or reduce any of the penalties we have charged. Send us a specific explanation for each penalty you wish us to remove or reduce by October 29, 2018. Please include any documents that will support your position. If you agree with the penalty, please send the amount due now. We have enclosed an envelope for your convenience..

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



FIRST N. LASTNAME
555 AVENUE ST
BERNALILLO NM 55555

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Contact information

INTERNAL REVENUE SERVICE
SSA CAWR
PHILADELPHIA PA 19255-0533

- If your address has changed, please call 1-800-829-0115 or visit www.irs.gov.
- Please check here if you've included any correspondence. Write your Employer ID number (XX-XXXXXXX), the tax period (December 31, 2015), and the form number (CVL PEN) on any correspondence.

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|-------------------------------|-------------------------------|
| <input type="checkbox"/> a.m. | <input type="checkbox"/> a.m. |
| <input type="checkbox"/> p.m. | <input type="checkbox"/> p.m. |

Primary Phone Best time to call Secondary Phone Best time to call

