



XQ XX XXXXXX XXX XXXX  
 XXXXXX XXXXX  
 Department of the Treasury  
**Internal Revenue Service**  
 Ogden UT 84201-0039

85373 IRS USE ONLY

XXXXX-XX-XXXXX-X XXXXXXXX 134B  
 XXXXXXXX SB V

For assistance, call:  
 1-800-829-0115

**Notice Number:** CP134B  
**Date:** July 25, 2011

**Taxpayer Identification Number:**  
 XX-XXXXXXX  
**Tax Form:** 1041  
**Tax Period:** December 31, 2010

XXXXXXXXXXXXXXXX .XXXX.XXX X XX X .X XX XXX  
 |||||



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

XXXXXX

**FTD/Estimated Payments Discrepancy Notice - Balance Due**

**Why We Are Writing You**

We found that the amount credited to your account as Total Federal Tax Deposits differs from the amount reported on your tax return for the above tax period. You now have an outstanding balance on your account of \$5,238.14.

**Calculation of Balance Due**

Total Tax Due on Return	\$5,080.00
Total Estimated Tax Payments	\$.00
<b>Total</b>	<b>\$.00</b>
Unpaid	\$5,080.00
Penalty on unpaid amount	\$101.60
Interest on unpaid amount	\$56.54
<b>Balance Due Amount</b>	<b>\$5,238.14</b>

**What You Need to Do Next**

1. If you have made payments not shown on this notice, call us at the number listed on page 1. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we didn't apply.
- or
2. If you agree with the information as shown, then pay the above amount. To avoid additional charges please pay by **August 15, 2011:**
  - a. If you are enrolled in EFTPS please use that method of payment. For questions regarding EFTPS, call 1-800-555-4477.
  - b. If you are not enrolled in EFTPS, pay by check or money order
    - i. Make payable to the **United States Treasury,**
    - ii. Write your Taxpayer Identification Number, tax form number and the tax period on your payment, and
    - iii. Mail your payment and the payment stub in the enclosed envelope.

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](http://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
<b>Total Interest :</b>						<b>56.54</b>

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](http://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 XXXXXXXXXXXXXXX