

Notice	CP131A
Tax period	December 31, 2017
Notice date	January 28, 2019
Employer ID number	NN-NNNNNNN
To contact us	XXX-XXX-XXXX
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BUSINESS NAME ADDRESS CITY, STATE ZIP

We made changes to your December 31, 2017, Form 1120

Amount due: \$53.00

We believe there's a miscalculation on your December 31, 2017, Form 1120, which affects the following area of your return:

estimated tax deposits

We made changes to your return that corrects this error. As a result, you don't owe us any money, nor are you due a refund.

Summary	
Payments you made	\$1,000.00
Tax you owed	\$997.50
Failure-to-pay penalty	\$2.00
Interest charges	\$1.00
Amount due	\$.00

What you need to do

Review this notice and compare our changes to the information on your tax return.

If you agree with the changes we made

You don't need to respond to this notice.

Continued on back...



Contact information

BUSINESS NAME ADDRESS CITY, STATE ZIP Notice CP131A
Notice date January 28, 2019
Employer ID number NN-NNNNNN

If your address has changed, please call xxx-xxx-xxxx or visit www.irs.gov.

□ Please check here if you've included any correspondence. Write your Employer ID number (NN-NNNNNN), the tax period (12/31/2017), and the form number (1120) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	□ p.m.		□ p.m.
	□ a.m.		□ a.m.

INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0150

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What you need to do - continued

If you don't agree with the changes

- Call xxx-xxx-xxxx to review your account.
- You can also contact us by mailing the completed contact stub with any correspondence or documentation.
- If you contact us in writing within 60 days of the date of this notice, we'll reverse the change we made to your account. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if you don't provide us additional information that justifies the reversal and we believe the reversal is in error, we may forward your case for audit. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights, and you may need to provide an explanation or additional documents. After the audit, you'll have formal appeal rights, including the right to appeal our decision to the United States Tax Court.
- If you don't contact us within 60 days, the change will not be reversed. However, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.
- We'll assume you agree with the information in this notice if we don't hear from you.

Changes to your tax return

Information was changed because of the following:

 We found that the estimated tax payments (Federal Tax Deposits and applied overpayment from last year's tax) shown on your account do not agree with the amount claimed on your return.

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Tax calculations	Description	rage 3 or 3	IRS Calculations
	Total income		\$23,000.00
	Total deductions		\$16,000.00
	Taxable income		\$7,000.00
	Total taxes		\$1,000.00
Your payments and credits	Description		IRS calculations
	Total estimated tax	deposits	\$950.00
	Withholding credit		\$.00
	Overpayment applied from prior tax period		\$.00
	Other credits and p	payments	\$47.50
	Total estimated ta payments	x deposits, credits, and	\$997.50
Payments credited to your account		your payments, including deposit	ts and credits,
	shown below, were applied to any change in taxes owed. Please call		
	xxx-xxx-xxxx if any i	nformation is incorrect or missing) .
	Date received	Payment description	Amount
	06/15/17	Estimated tax deposit	\$500.00
	09/15/17	Estimated tax deposit	\$400.00
	01/15/18	Estimated tax deposit	\$47.50
	Total		\$997.50
Penalties	We're required by la	w to charge any applicable pena	Ities.
Failure-to-pay		monthly penalty for not paying that the monthly penalty for paying the	
	the due date. We b	monthly penalty for not paying the ase the monthly penalty for paying eginning of each penalty month for	ng late on the

the due date. We base the 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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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).

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 or call 800-TAX-FORM (800-829-3676).

Interest charges

We're required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Description Amount
Total interest \$1.00

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

Period	Interest rate
October 1, 2011 through March31, 2016	3%
Beginning April 1, 2016	4%

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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 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.
Additional interest charges	If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 business days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these periods, the law requires us to charge interest until you pay the full amount you owe.
Additional information	 Visit www.irs.gov/cp131a For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676). Keep this notice for your records.

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