



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP136
Notice date	October 2, 2016
Taxpayer ID number	[REDACTED]
To contact us	[REDACTED]

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[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Important information about your federal deposit requirements

We determined your 2015 deposit requirements for Form 941

In October, we determined your deposit requirements for 2015 based on the total tax you reported on your Forms 941 for the quarterly periods beginning July 1, 2013, and ending June 30, 2014.

Quarter Ending	Liability for Quarter
Sept 30, 2013	\$ [REDACTED]
Dec 31, 2013	[REDACTED]
Mar 31, 2014	[REDACTED]
June 30, 2014	[REDACTED]
Total	\$ [REDACTED]

What you need to do

Semi-weekly scheduled depositor

- You must deposit taxes on the **semi-weekly** schedule because your total tax liability for the four quarters was more than \$50,000.
- Semi-weekly depositors must follow our schedule that divides the calendar week into two (semi-weekly) periods.
- Your deposit of accumulated taxes for wages paid on:
 - Wednesday, Thursday, or Friday is due by the following Wednesday
 - Saturday, Sunday, Monday, or Tuesday is due by the following Friday
- If the tax amount we used to determine your deposit requirement differs from your tax records, then you should determine the appropriate deposit schedule.

Electronic deposit requirements

You are required to use electronic funds transfer (EFT), such as the Electronic Federal Tax Payment System (EFTPS), to make your federal tax deposits. If you mail a deposit instead of depositing electronically, we may assess a 10% penalty on each non-electronic deposit. If you have questions or need to enroll, visit www.eftps.gov or call EFTPS Customer Service 24 hours a day, 7 days a week, at [REDACTED]

Deposit rules

- **\$100,000 Next-day deposit rule**– If your accumulated Form 941 tax liability reaches \$100,000 or more at any time during a semi-weekly period, your electronic deposit is due by the next business day.
- **\$2,500 Rule**- You can pay your Form 941 tax liability when you timely file Form 941 if:
 - Your total Form 941 tax liability for either the current or the previous quarter is less than \$2,500,
 - and**
 - You didn't have a \$100,000 next-day deposit obligation during the current quarter.

If you're not sure your total liability for the current quarter will be less than \$2,500 (and your liability for the previous quarter wasn't less than \$2,500), deposit on the semi-weekly schedule to avoid failure to deposit penalties.

Additional Information

- Visit www.irs.gov/cp136
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Notice 931 for more information about deposit rules.
- Keep this notice for your records.

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

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