



Department of Treasury
Internal Revenue Service

Notice	CP137
Tax period	
Notice date	October 27, 2016
Taxpayer ID number	
To contact us	

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Important information about your federal deposit requirements

We determined your deposit requirements for Form 943

In October, we determined your deposit requirements for [REDACTED] based on your [REDACTED] Form 943 tax liability of \$1,500.

What you need to do

Monthly scheduled depositor

- You must deposit taxes on the **monthly** schedule because your total tax liability for [REDACTED] was \$50,000 or less.
- Monthly schedule depositors must deposit accumulated taxes for wages paid for any one month by the 15th day of the following month.
- If the tax amount we used to determine your deposit requirement differs from your tax records, then you must 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]

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Deposit rules

- **\$100,000 Next-day deposit rule**– If your accumulated Form 943 tax liability reaches \$100,000 or more at any time during a calendar month, your electronic deposit is due by the next business day. After that, you must make your deposits semi-weekly rather than monthly. Semi-weekly means that 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
- **\$2,500 Rule**- If your total tax liability for the year is less than \$2,500, you can pay the total amount you owe when you file your Form 943 instead of making deposits. If you're not sure your total tax liability will be less than \$2,500 for the year, deposit using the monthly rules to avoid failure to deposit penalties.

Additional Information

- Visit www.irs.gov/cp137
- 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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