



Department of Treasury
Internal Revenue Service
PO Box 249
Cincinnati, OH 45999-0039

Notice	CP61
Tax period	March 31, 2008
Notice date	February 23, 2013
Employer ID number	[REDACTED]
To contact us	Phone [REDACTED]
Your Caller ID	[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

You have [REDACTED] [REDACTED] for March 31, 2008

Amount due: \$ [REDACTED]

[Our records show you have unpaid taxes for the tax period ended on March 31, 2008 (Form [REDACTED].)]

[Our records show you have an unpaid balance for the tax period ended on March 31, 2008. (Form [REDACTED].)]

Billing Summary

Tax you owed	\$ [REDACTED]
Payments you made	- [REDACTED]
Failure-to-file penalty	[REDACTED]
Failure-to-pay penalty	[REDACTED]
Failure to make a proper federal tax deposit	[REDACTED]
Interest charges	[REDACTED]
Amount due by	\$ [REDACTED]

What you need to do immediately

Pay immediately

[You must pay the unpaid tax of \$ [REDACTED] by [REDACTED] and the full balance by [REDACTED] to avoid additional

Continued on back...



[REDACTED]
[REDACTED]

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number, the tax period (March 31, 2008), and the form number (120-F) on your payment and any correspondence.

Amount due by

[REDACTED]
[REDACTED]

\$ [REDACTED]

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0150
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What you need to do immediately—
continued

Pay immediately—**continued**

interest charges on the unpaid balance and additional penalty charges on any unpaid tax.]

- [You must pay the full balance you owe by [Payment_Due Date], to avoid additional interest charges]
- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you can use that method of payment instead of paying by check or money order.
- If you can't pay the amount due, pay as much as you can now and call us at 1-800-829-0115 to discuss your options for paying the remaining balance.

If you think there's been a mistake

- Call 1-800-829-0115. Have your payment information and a copy of your tax return available to review with us. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.

If we don't hear from you

[If you don't pay the unpaid tax of \$90,000 by [REDACTED] we will charge an additional 5% failure-to-deposit penalty.]

[You are likely to be subject to a 10% failure-to-deposit penalty that we haven't assessed yet. If you don't pay the unpaid tax of \$90,000 by [REDACTED] we will assess the penalty at 15% instead of 10%.]

[If you don't pay the full balance of \$ [REDACTED] by [REDACTED] interest will increase and an additional failure-to-pay penalty may apply.]

[If you don't pay the full balance of \$ [REDACTED] by [REDACTED] interest will increase.]

Payments credited to your account for the tax period ending on March 31, 2008

The total amount of your tax payments is shown below. Please call 1-[REDACTED]-[REDACTED] if any information is incorrect or missing.

Date received	Amount
7/16/07	\$ [REDACTED]
9/17/07	[REDACTED]
12/17/07	[REDACTED]
12/24/07	[REDACTED]
Total payments	[REDACTED]



Contact information



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If your address has changed, please call 1-8-[REDACTED] or visit www.irs.gov.
 Please check here if you've included any correspondence. Write your Employer ID number ([REDACTED]), the tax period (March 31, 2008), and the form number [REDACTED] on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date filed	Months late	Unpaid amount	Penalty rate	Amount
1/15/09	1	\$ [REDACTED]	5.0%	\$ [REDACTED]

When you file your tax return after the due date, we charge a penalty of up to 5% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$35 or 100% of the unpaid tax, whichever is less, for tax returns due after December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)
For a detailed calculation of your penalty charges, call [REDACTED] 1.

Failure-to-pay

Date filed	Months late	Unpaid amount	Penalty rate	Amount
1/15/09	1	\$ [REDACTED]	0.5%	[REDACTED]

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code Section 6651)

Failure-to-make-a-proper-federal-tax-deposit

Date due	Date received	Days late	Payment method	Penalty rate	Unpaid amount	Penalty amount
11/15/2010	Not received	-- --		10%	\$ [REDACTED]	[REDACTED]
12/15/2010	Not received	-- --		10%	[REDACTED]	[REDACTED]
1/15/2012	Not received	-- --		10%	[REDACTED]	[REDACTED]

Total failure-to-make-a-proper-federal-tax-deposit

When you fail to make a proper tax deposit, we charge a penalty.

Common reasons why we charge this penalty are:

- You did not deposit your tax on time
 - You did not deposit enough tax
 - You paid your tax directly to IRS
 - You did not deposit your tax electronically, as required by law
- For information about depositing taxes, see Publication 15 (Circular E), Employer's Tax Guide; or Publication 51 (Circular A), Agricultural Employer's Tax Guide. (Internal Revenue Code section 6656).

The penalty rate for each improper deposit is as follows:

15 days late: 2%

6-15 days late: 5%

16 or more days late: 10%

More than 10 days after the first IRS bill: 15%

Removal or reduction of penalties

We understand that circumstances—such as economic hardship, 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.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you'd like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

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- Sign your statement, and mail it to us.

We'll review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Penalties—continued

Removal of penalties due to erroneous 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:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You 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 Form 843, *Claim for Refund and Request for Abatement*, to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center go to www.irs.gov or call 1-800-829-1040 [REDACTED]

Interest charges

Period	Amount
Total interest	\$ [REDACTED]

We are 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)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Period	Interest rate
October 1, 2008 through December 31, 2008	6%
January 1, 2009 through March 31, 2009	5%
April 1, 2009 through December 31, 2010	4%
January 1, 2011 through March 31, 2011	3%
April 1, 2011 through September 30, 2011	4%
Beginning October 1, 2011	3%

Additional Information

- Visit www.irs.gov/cp161
- For tax forms, call 1-800-TAX-FORM (1-800-829-3676).
- If you believe your small business has experienced excessive compliance or enforcement actions from any federal agency, you have the right to file a complaint with the Small Business Administration ombudsman. To learn more about your options and the Small Business Regulatory Enforcement Fairness Act, visit www.sba.gov and search for keyword: "ombudsman."
- Keep this notice for your records.

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