



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0038

Notice	CP250C
Tax period	December 31, 2016
Notice date	January 31, 2017
Taxpayer ID number	NN-NNNNNNN
To contact us	Phone 1-800-829-0115
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Important information about your Annual Federal Employment Tax Filing Requirement

Your annual filing requirement is changing

You're no longer eligible to file Form 944 to report and pay your taxes for tax year 2017 because your annual tax liability was more than \$1,000.00 for tax year 2016. However, you **must** remain a Form 944 annual filer for calendar year 2016.

Your Form 944 for tax year 2016 is due January 31, 2017.

What you need to do

Beginning with the 1st quarter return due April 30, 2017, you must file quarterly using Form 941, Employer's QUARTERLY Federal Tax Return. If your annual tax liability reaches \$2500 or more, then you must deposit using the [Monthly] deposit schedule as described in Publication 15 (Circular E), Employer's Tax Guide. For more information about deposit requirements see Publication 15.

Important Reminders

Form 941 Quarterly Filing Schedule:

Quarter	Tax Period	Return Due Date
First	January 1 – March 31, 2017	April 30, 2017
Second	April 1 – June 30, 2017	July 31, 2017
Third	July 1 – September 30, 2017	October 31, 2017
Fourth	October 1 – December 31, 2017	January 31, 2018

If your annual tax liability decreases in subsequent tax years, and you once again become eligible to file Form 944, we will notify you.

Additional Information

- Visit www.irs.gov/cp250c.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

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

