



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

Notice	CP276A
Tax period	December 31, 2018
Notice date	February 4, 2019
Employer ID number	nn-nnnnnnnn
To contact us	Phone 800-829-1040
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TAXPAYER NAME
ADDRESS
CITY, STATE ZIP

Courtesy reminder about your December 31, 2018 Form 945

Your tax liability schedule wasn't submitted or completed correctly

Your tax liability schedule for the year ending December 31, 2018 (Form 945) was not submitted or completed correctly.

Though we usually charge a failure-to-deposit penalty for schedules that are incorrect or missing, we decided to waive the penalty for this period. We encourage you to review the Instructions for Form 945 so you can submit correct tax liability schedules and avoid penalties in the future.

What you need to do

To avoid penalties

- Report each tax liability (not your deposits) on the tax liability schedule.
- Verify that the total amount on your tax liability schedule matches the total amount on your tax return. If they don't match, your schedule will be rejected, and we will calculate an average tax liability for you, which may result in penalty and interest charges.
- Do not list negative amounts on your tax liability schedule. If you need to change the amount for a previous tax period, you must file an amended return for that tax period.

Learn more about Federal Tax Deposit requirements

- Visit www.irs.gov and search: "Topic 757". You can also find the following online:
 - Employer's Tax Guide (Publication 15, "Circular E")
 - Agricultural Employer's Tax Guide (Publication 51, "Circular A")
 - Deposit Requirements for Employment Taxes (Notice 931)

If you have any questions about this notice or Federal Tax Deposit rules, please call us at 800-xxx-xxxx.

Penalties

Failure-to-deposit

When you don't make your Federal Tax Deposit on time, in full, or electronically, we charge a penalty. (Internal Revenue Code section 6656)

The table below shows the rates used to calculate the failure-to-deposit penalty.

Penalty rate	Number of days deposit is late
2%	1–5 days late
5%	6–15 days late
10%	Over 15 days late, but no more than 9 days after we've billed you
10%	Amounts not deposited electronically using EFTPS
15%	More than 10 days after we've billed you

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Additional information

- Visit www.irs.gov/cp276a
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Go to www.eftps.gov or call 800-555-8778 if you need assistance making deposits electronically.
- Keep this notice for your records.

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