



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0073

Notice	CP283
Notice date	January 8, 2018
Tax form	5500
Tax period	March 31, 2016
Employer ID number	nn-nnnnnnn
Plan number	001
To contact us	Phone 1-877-xxx-xxxx

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ABC CORPORATION
22 BOULDER STREET
HANSON, CT 00000-7253

Penalty charged on your Form 5500, Annual Return/Report of Employee Benefit Plan

Amount due: \$999.99

You filed either a late or an incomplete Form 5500. Therefore, we charged you a penalty under Internal Revenue Code (IRC) Sections 6652 or 6692.

The amount you owe is \$100.01.

Note: In the "Billing Summary," we combined any penalties we charged you for filing the Form 5500 late and/or not including Schedules SB or MB. If you'd like more information about the amounts for each penalty, you can call the number listed at the top of this notice.

Billing Summary

Payments you made	\$999.99
Late filing penalty	\$100.00
Late filing penalty and/or Incomplete Schedules SB or MB	\$1,000.00
Amount due by February 7, 2018	\$100.01

What you need to do immediately

- You must provide the missing or incomplete items. If your return was incomplete or had missing information and you believe you have an acceptable reason, send us a detailed letter explaining why you're unable to provide the missing or incomplete information. Attach your explanation to the Contact Information stub at the end of the second page of this notice.

Continued on back...



ABC Corporation
22 Boulder Street
Hanson, CT 00000-7253

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Payment

INTERNAL REVENUE SERVICE
OGDEN UT 84201-0073

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (nn-nnnnnnn), the tax period (nnnn), and the form number (5500) on your payment and any correspondence.

**Amount due by
February 7, 2018**

\$100.01

What you need to do immediately—continued

- If you filed your return late and you believe you have an acceptable reason, you must provide a detailed letter explaining why you couldn't file your return timely. Attach your letter to the Contact Information stub at the end of the second page of this notice.
- If neither of the above applies, attach your payment to the Payment stub at the end of the first page of this notice.

If we don't hear from you

- If you don't pay \$100.01 by February 7, 2018, interest will be charged.
- If you don't provide missing or incomplete information, additional penalties may apply.

Penalties

The penalties for Forms 5500 and 5500 EZ are listed below:

Late filing penalty

The penalty for late filing is \$210 a day (up to \$15,000) for not filing returns for certain plans of deferred compensation, trust and annuities, and bond purchases plans by the due date(s). IRC Section 6652(e).

Missing or incomplete information penalty- Schedules SB or MB

The penalty for a missing or incomplete Schedules SB or MB is \$1,000 for not filing an actuarial statement. IRC Section 6692.



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Contact information

If your address has changed, please call 1-800-xxx-xxxx or visit www.irs.gov to get Form 8822-B, Change of Address or Responsible Party - Business.

Complete the form and send it to us.

- Please check here if you've included any correspondence. Write your Taxpayer ID number (nn-nnnnnnn), the tax year (nnnn), and the form number (5500) on any correspondence.

a.m.
 p.m.

a.m.
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

Penalties —continued

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, 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.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

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

Removal of penalties due to erroneous written 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:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably 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 Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Additional information

- Visit www.irs.gov/cp283.
- You can also find the following online:
 - Publication 594, The IRS Collection Process
- For additional information on retirement plans, visit www.irs.gov and search “5500 Corner.”
- 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.