



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

Notice	CP134B
Tax period	March 31, 2021
Notice date	September 13, 2021
Employer ID number	47-1229072
To contact us	Phone 800-829-0115

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ABC HYDRAULIC LLC
%ABC SERVICES NETWORK
448 PO BOX
EPHRATA WA 98823-0448

184927

Changes to your March 31, 2021 Form 941

Adjusted amount due: \$1,275.39

We found the amount reported as total Federal Tax Deposits for the tax period shown above differs from the amount we have credited to your account.

As a result, you owe \$1,275.39.

Billing Summary

Tax you owed	\$13,523.80
Total Federal Tax Deposits	-13,523.80
Failure-to-file penalty	140.57
Failure-to-pay penalty	19.13
Failure to make a proper tax deposit penalty	1,109.31
Interest charges	6.38
Amount due by October 4, 2021	\$1,275.39

Continued on back...



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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (47-1229072), the tax period (March 31, 2021), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0038

Amount due by
October 4, 2021

\$1,275.39



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What you need to do immediately

Review this notice, and compare our changes to the information on your tax return and to your payment records.

If you agree with the changes we made

- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may 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 800-829-0115 to discuss your options for paying the remaining balance.
- You must pay the full balance you owe by October 4, 2021, to avoid additional interest charges.

If you think there's been a mistake

- Call 800-829-0115. Have your payment information and a copy of your tax return available to review with us.

If we don't hear from you

If you don't pay the full balance of \$1,275.39 by October 4, 2021, interest will increase.

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**Payments credited to your account
for tax period ending
March 31, 2021**

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call 800-829-0115 if any information is incorrect or missing.



184927

Date received	Payment description	Amount
March 16, 2021	Federal tax deposit	\$5,000.00
April 15, 2021	Federal tax deposit	5,400.00
May 12, 2021	Federal tax deposit	2,773.10
July 9, 2021	Federal tax deposit	350.70
Total		\$13,523.80

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date to Which Penalty Accrued	Number of Months (Full or Partial) to Which Penalty Applies	Unpaid Tax Amount	Penalty rate	Penalty Amount
05/31/2021	01	3,123.80	4.50%	140.57

Total failure-to-file

\$140.57

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months.

When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

(Internal Revenue Code section 6651)

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
01/08/2021	04/15/2021	97	EFT	10%	1,188.72	118.87
01/08/2021	05/12/2021	124	EFT	10%	2,773.10	277.31
01/08/2021	07/09/2021	182	EFT	10%	350.70	35.07
02/05/2021	04/15/2021	69	EFT	10%	4,105.24	410.52
02/10/2021	03/16/2021	34	EFT	10%	53.24	5.32
02/10/2021	04/15/2021	64	EFT	10%	106.04	10.60
02/17/2021	03/16/2021	27	EFT	10%	85.74	8.57
03/05/2021	03/16/2021	11	EFT	5%	4,722.44	236.12
03/10/2021	03/16/2021	6	EFT	5%	138.58	6.93

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Total failure to make a proper federal tax deposit

\$1,109.31

We charged a penalty because you did not make a proper tax deposit. 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 the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

The penalty rate for each improper deposit is as follows:

1-5 days late: 2%

6-15 days late: 5%

16 or more days late: 10%

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

For a detailed calculation of your penalty charges, call 800-829-0115.

Failure-to-pay

Date	Months Late	Unpaid amount	Penalty rate	Amount
05/31/2021	01	3,123.80	0.50%	15.62
07/31/2021	02	350.70	0.50%	3.51

Total failure-to-pay

\$19.13

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For sole proprietors who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

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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 800-TAX-FORM (800-829-3676).

Interest charges

Description	Amount
Total interest	\$6.38

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 800-829-0115.

Period	Interest rate
Beginning July 1, 2020	3%

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Interest charges—continued

Beginning January 1, 1999, the interest rate we pay on overpayment of taxes, except for corporate taxes, is the same as the rate of interest we charge on the underpayment of taxes. The law requires us to determine these interest rates quarterly.

Effective January 1, 1995, we pay a reduced rate of interest on corporate overpayments that exceed \$10,000. This reduced rate is the short-term federal interest rate plus 1/2%.

Corporate Interest- If you are a C corporation, and you underpaid your tax by more than \$100,000 for any taxable period, we charge additional interest of 2% if the full amount shown as due on a notice isn't paid within 30 days of the notice date. If you don't pay within 30 days, interest at the higher rate begins on the 31st day after the notice date. Once the additional 2% rate begins to apply, we charge the additional interest on all underpayments for that type of tax and that tax period until you pay your balance in full.

Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 business days from the date of this notice. If the amount is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of this notice. If we don't receive full payment within these time frames, the law requires us to charge additional interest until you pay the full amount you owe.

Additional information

- Visit www.irs.gov/cp134b
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

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

