

Department of the Treasury Internal Revenue Service Ogden, UT 84201-0039 
 Notice
 CP128

 Tax period
 December 31, 2018

 Notice date
 March 20, 2023

 Employer ID number
 82-1145484

 To contact us
 Phone 800-829-0115

KASH INC ANYTIME FITNESS 514 BASIN ST NW EPHRATA WA 98823-1684 Page 1 of 5



003579

We applied your overpayment to your account

Amount due: \$5,320.61

We applied your overpayment of \$7.65, to your balance due on Form 1120 for tax period ending December 31, 2018. Your balance due is now \$5,320.61.

Billing Summary	
Balance on account	\$4,908.53
Failure-to-pay penalty	35.61
Interest charges	376.47
Amount due	\$5,320.61

## What you need to do immediately

#### Make a payment

 Pay the amount due of \$5,320.61 to avoid additional interest charges and any applicable penalty amounts. Send the payment voucher below with your check or money order.

Continued on back...



KASH INC ANYTIME FITNESS 514 BASIN ST NW EPHRATA WA 98823-1684

Notice	CP128 March 20, 2023		
Notice date			
Employer ID number	82-1145484		

# **Payment**

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (82-1145484), the tax period (December 31, 2018), and the form number (1120) on your payment and any correspondence.

#### Amount due

INTERNAL REVENUE SERVICE OGDEN, UT 84201-0039

\$5,320.61

Notice	CP128 December 31, 2018 March 20, 2023			
Tax period				
Notice date				
Employer ID number	82-1145484			
Page 2 of 5				

## What you need to do immediately—continued

#### Make a payment—continued

- 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 the telephone number listed at the top of the first page of this notice to discuss your options for paying the remaining balance.

#### If you think there's been a mistake

Call us at the telephone number listed at the top of the first page of this notice to review your account.

Notice	CP128			
Tax period	December 31, 2018			
Notice date	March 20, 2023			
Employer ID number	82-1145484			
Page 3 of 5				





# Payments credited to your account for tax period ending December 31, 2018

The table below lists the payments, deposits, credits, and overpayments applied to your account. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Amount
January 31, 2023	\$7.65

003579

#### **Penalties**

We are required by law to charge any applicable penalties.

#### Failure-to-pay

Description Amount
Total failure-to-pay \$35.61

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)

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

contact us at the number listed above with the following information:

#### 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

- 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).

Notice	CP128			
Tax period	December 31, 2018			
Notice date	March 20, 2023			
Employer ID number	82-1145484			
Page 4 of 5				

#### Penalties—continued

# 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 \$376.47

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
April 1, 2018 through December 31, 2018	5%
January 1, 2019 through June 30, 2019	6%
July 1, 2019 through June 30, 2020	5%
July 1, 2020 through March 31, 2022	3%
April 1, 2022 through June 30, 2022	4%
July 1, 2022 through September 30, 2022	5%
October 1, 2022 through December 31, 2022	6%
Beginning January 1, 2023	7%

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.



Notice	CP128			
Tax period	December 31, 2018			
Notice date	March 20, 2023			
Employer ID number	82-1145484			
Page 5 of 5				

# **Additional information**



003579

- Visit www.irs.gov/cp128.
- 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.