



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0058

Notice	CP267
Tax period	December 31, 2023
Notice date	March 11, 2024
Employer ID number	46-1429544
To contact us	Phone 800-829-0115

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ABC SERVICES NETWORK LLC
ZITA MCKERRIHAN MBR
PO BOX 448
EPHRATA WA 98823-0448



005316

Overpayment on your December 31, 2023 Form 940

Where do you want us to apply your credits?

You have a credit of \$319.21 that you didn't claim on your Form 940 for December 31, 2023.

Summary

Payments you made	\$669.68
Tax you owed	350.47
Remaining credit	\$319.21

What you need to do

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

If you would like the credit transferred to another tax form, tax period, or tax identification number:

Call us at 800-829-0115 to give us the details of the account to which the credit should be transferred.

If you would like a refund of the overpayment sent to you:

Call us at 800-829-0115. You should receive the refund within 4 weeks as long as you don't owe other tax or debts we're required to collect.

You must respond within 30 days from the date of this notice.

If we don't hear from you

If you don't reply or if you reply and there's still a credit on the account after we make any requested changes, you should receive a refund of the overpayment within 8-12 weeks as long as you don't owe other tax or debts we're required to collect.

Form **940 for 2023: Employer's Annual Federal Unemployment (FUTA) Tax Return**

Department of the Treasury - Internal Revenue Service

850113

OMB No. 1545-0028

Employer identification number (EIN)

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/country Foreign postal code

Type of Return
(Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2023

d. Final: Business closed or stopped paying wages

Go to www.irs.gov/Form940 for instructions and the latest information.

REV 11/30/23 QBDT

Read the separate instructions before you complete this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.

- 1a If you had to pay state unemployment tax in one state only, enter the state abbreviation 1a
- 1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer 1b Check here. Complete Schedule A (Form 940).
- 2 If you paid wages in a state that is subject to CREDIT REDUCTION 2 Check here. Complete Schedule A (Form 940).

Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.

3 Total payments to all employees 3

4 Payments exempt from FUTA tax 4

Check all that apply: 4a Fringe benefits 4c Retirement/Pension 4e Other
4b Group-term life insurance 4d Dependent care

5 Total of payments made to each employee in excess of \$7,000 5

6 Subtotal (line 4 + line 5 = line 6) 6

7 Total taxable FUTA wages (line 3 - line 6 = line 7). See instructions 7

8 FUTA tax before adjustments (line 7 x 0.006 = line 8) 8

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet 10

11 If credit reduction applies, enter the total from Schedule A (Form 940) 11

Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12

13 FUTA tax deposited for the year, including any overpayment applied from a prior year 13

14 Balance due. If line 12 is more than line 13, enter the excess on line 14.
• If line 14 is more than \$500, you must deposit your tax.
• If line 14 is \$500 or less, you may pay with this return. See instructions 14

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below 15

You **MUST** complete both pages of this form and **SIGN** it.

Check one: Apply to next return. Send a refund.

Name (not your trade name) ABC Services Network LLC	Employer identification number (EIN) 46-1429544
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Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 - March 31)	16a	<input type="text"/>
16b 2nd quarter (April 1 - June 30)	16b	<input type="text"/>
16c 3rd quarter (July 1 - September 30)	16c	<input type="text"/>
16d 4th quarter (October 1 - December 31)	16d	<input type="text"/>
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)	17	<input type="text"/>

Total must equal line 12.

Part 6: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

No.

Part 7: Sign here. You MUST complete both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

Print your name here

Print your title here

Date Best daytime phone

Paid Preparer Use Only Check if you are self-employed

Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>