



Notice	CP134B
Tax period	December 31, 2017
Notice date	July 16, 2018
Employer ID number	72-1075648

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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 1-800-829-0115 to discuss your options for paying the remaining balance.
- You must pay the full balance you owe by August 6, 2018, to avoid additional interest charges.

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

- Call 1-800-829-0115. Have your payment information and a copy of your tax return available to review with us. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.

**If we don't hear from you**

If you don't pay the full balance of \$20.66 by August 6, 2018, interest will increase.



DAMMON ENGINEERING INC  
554 OLD SPANISH TRAIL  
SLIDELL LA 70458-4054

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**Contact information**

INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0039

If your address has changed, please call 1-800-829-0115 or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Employer ID number (72-1075648), the tax period (December 31, 2017), and the form number (940) on any correspondence.

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.
Primary Phone	Best time to call
Secondary Phone	Best time to call



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**Payments credited to your account for tax period ending December 31, 2017**

The total amount of your payments, including deposits and credits, shown below, were applied to any changes in taxes owed. Please call 1-800-829-0115 if any information is incorrect or missing.

Date received	Payment description	Amount
May 22, 2017	Other	\$32.25
May 1, 2018	Federal tax deposit	280.25
<b>Total</b>		<b>\$312.50</b>

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**Penalties**

We are required by law to charge any applicable penalties.

**Failure-to-file**

Date received	Months Late	Unpaid amount	Penalty rate	Amount
05/31/2018	04	248.00	4.50%	44.64

**Total failure-to-file** **\$44.64**

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-pay**

Date	Months Late	Unpaid amount	Penalty rate	Amount
05/31/2018	04	248.00	0.50%	4.96

**Total failure-to-pay** **\$4.96**

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)

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](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Interest charges**

Description	Amount
<b>Total interest</b>	<b>\$3.31</b>

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 1-800-829-0115.

Period	Interest rate
April 1, 2016 through March 31, 2018	4%
Beginning April 1, 2018	5%

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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.

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**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.

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**Additional information**

- Visit [www.irs.gov/cp134b](http://www.irs.gov/cp134b)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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.



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