



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

|                    |                      |
|--------------------|----------------------|
| Notice             | CP220                |
| Tax period         | March 31, 2018       |
| Notice date        | November 19, 2018    |
| Employer ID number | 72-1075648           |
| To contact us      | Phone 1-800-829-0115 |

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



008063

Important changes to enclosed notice

**We applied an additional credit of \$1,913.53 to your account. You will receive a separate notice reflecting this credit in 3 to 4 weeks.**

**About this notice**

We received this additional information after the attached notice was prepared. The attached notice does not reflect this change. We apologize for any inconvenience this may have caused you. If you have any questions about the change, please call us at 1-800-829-0115.

Continued on back...



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

|                    |                   |
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**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (72-1075648), the tax period (March 31, 2018), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0039

**Amount due by  
December 10, 2018**

|                   |
|-------------------|
| <b>\$2,197.07</b> |
|-------------------|



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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 (March 31, 2018), and the form number (941) on any correspondence.

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



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Changes to your March 31, 2018 Form 941



## Amount due: \$2,197.07

This is a result of your inquiry of July 21, 2018.

008063 As a result, your amount due is \$2,197.07.

This wasn't an audit. Your return may be examined in the future. Please keep this notice and your other important documents in a secure place.

### Billing Summary

|  |                   |
|--|-------------------|
| Amount due on account before adjustment                        | \$2,719.74        |
| Penalty decrease- Failure to make a proper federal tax deposit | 576.04            |
| Penalty increase - Failure-to-pay                              | 27.21             |
| Interest charges   | 26.16             |
| <b>Amount due by December 10, 2018</b>                         | <b>\$2,197.07</b> |

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**What you need to do immediately**

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

**If you agree with the changes we made**

- Pay the amount due of \$2,197.07 by December 10, 2018 to avoid additional penalty and interest charges.
- 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.

**If you don't agree with the changes**

- Call 1-800-829-0115 to review your account. 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, we'll assume you agree with the information in this notice.
- If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

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

If you don't pay \$2,197.07 by December 10, 2018, interest will increase, and additional penalties may apply.

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**Penalties**

We are required by law to charge any applicable penalties.  
The amount of penalty and interest shown is based on this adjustment.



**Failure-to-pay**

| Date                        | Months Late | Unpaid amount | Penalty rate | Amount         |
|-----------------------------|-------------|---------------|--------------|----------------|
| 008063 11/30/2018           | 07          | 1,813.66      | 0.50%        | 63.48          |
| <b>Total failure-to-pay</b> |             |               |              | <b>\$63.48</b> |

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)

**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).

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

**Interest charges**

| Description           | Amount         |
|-----------------------|----------------|
| <b>Total interest</b> | <b>\$26.16</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%            |

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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Interest charges—continued

**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/cp220](http://www.irs.gov/cp220)
- 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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