



Department of the Treasury  
 Internal Revenue Service  
 Cincinnati OH 45999-0039

For assistance, call:  
 1-800-829-0115

**Notice Number:** CP134B  
**Date:** December 3, 2012

**Taxpayer Identification Number:**  
 45-4241621  
**Tax Form:** 941  
**Tax Period:** September 30, 2012

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PW TEC CORP  
 18351 COLIMA ROAD 155  
 ROWLANG HEIGHTS CA 91748-2791

021204

## FTD/Estimated Payments Discrepancy Notice - Balance Due

### Why We Are Writing You

We found that the amount credited to your account as Total Federal Tax Deposits differs from the amount reported on your tax return for the above tax period. You now have an outstanding balance on your account of \$134.69.

### Payments or Credits Applied

<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
08/14/2012	FTD	\$723.50	10/12/2012	FTD	\$723.50

### Calculation of Balance Due

Total Tax Due on Return	\$1,580.00
Total Federal Tax Deposits	\$1,447.00

Total	\$1,447.00
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Unpaid	\$133.00
Penalty on unpaid amount	\$1.33
Interest on unpaid amount	\$.36

<b>Balance Due Amount</b>	<b>\$134.69</b>
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## What You Need to Do Next

1. If you have made payments not shown on this notice, call us at the number listed on page 1. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we didn't apply.
- or
2. If you agree with the information as shown, then pay the above amount. To avoid additional charges please pay by **December 24, 2012**:
  - a. If you are enrolled in EFTPS please use that method of payment. For questions regarding EFTPS, call 1-800-555-4477.
  - b. If you are not enrolled in EFTPS, pay by check or money order
    - i. Make payable to the **United States Treasury**,
    - ii. Write your Taxpayer Identification Number, tax form number and the tax period on your payment, and
    - iii. Mail your payment and the payment stub in the enclosed envelope.

You should allow enough mailing time to be sure we receive your payment by December 24, 2012.

If you have any questions, please call **1-800-829-0115**. Have your account information and copies of your tax returns when you call.

For tax forms, instructions and information visit **www.irs.gov**. (Access to this site will not provide you with your specific taxpayer account information.)

## Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

### Penalties: \$1.33

#### 07 Paying Late \$1.33

We charged a penalty because you paid your taxes late. We count part of a month as a full month. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should pay your taxes by the due date. Even if you have an extension to file your tax return, you do not have additional time to pay your tax.

*(Internal Revenue Code section 6651 (a) (2))*

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate (1/2 percent) times the principal (not to exceed 25%).

Date	No. Months	Rate/Month	Principal	Penalty
12/31/2012	02	0.50%	133.00	1.33
Total Penalty:				1.33

### Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

#### Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

#### Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.

**Interest: \$.36**

### 09 Interest

We charged interest because you did not pay your tax on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay your tax in full. The interest rate is variable and may change quarterly. We charge interest on all penalties except estimated tax penalties.

*(Internal Revenue Code section 6601)*

The interest rates on underpayment and overpayment of taxes are as follows:

Periods	Percentage Rates	
	UNDERPAYMENT	OVERPAYMENT
July 1, 1996 through March 31, 1998.....	9	8
April 1, 1998 through December 31, 1998.....	8	7
January 1, 1999 through March 31, 1999.....	7	7
April 1, 1999 through March 31, 2000.....	8	8
April 1, 2000 through March 31, 2001.....	9	9
April 1, 2001 through June 30, 2001.....	8	8
July 1, 2001 through December 31, 2001.....	7	7
January 1, 2002 through December 31, 2002.....	6	6
January 1, 2003 through September 30, 2003.....	5	5
October 1, 2003 through March 31, 2004.....	4	4
April 1, 2004 through June 30, 2004.....	5	5
July 1, 2004 through September 30, 2004.....	4	4
October 1, 2004 through March 31, 2005.....	5	5
April 1, 2005 through September 30, 2005.....	6	6
October 1, 2005 through June 30, 2006.....	7	7
July 1, 2006 through December 31, 2007.....	8	8
January 1, 2008 through March 31, 2008.....	7	7
April 1, 2008 through June 30, 2008.....	6	6
July 1, 2008 through September 30, 2008.....	5	5
October 1, 2008 through December 31, 2008 .....	6	6
January 1, 2009 through March 31, 2009 .....	5	5
April 1, 2009 through December 31, 2010 .....	4	4
January 1, 2011 through March 31, 2011.....	3	3
April 1, 2011 through September 30, 2011.....	4	4
Beginning October 1, 2011.....	3	3

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. From January 1, 1987 through December 31, 1998, the interest rate we paid on an overpayment of taxes was 1% less than the rate of interest we charged on your underpayment of taxes. 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** - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

### 19 Interest - Additional Interest Charges

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



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**CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:

( ) - AM PM

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SB 201247 070919 35135-292-52242-2

134B Internal Revenue Service  
Cincinnati OH 45999-0039**Amount you owe: \$134.69**

- You will avoid additional penalties and/or interest if we receive your full payment by **December 24, 2012**

☐ **Amount enclosed: \$**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**PW TEC CORP  
18351 COLIMA ROAD 155  
ROWLANG HEIGHTS CA 91748-2791

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