



Department of Treasury
Internal Revenue Service

Notice	CP162
Tax period	
Notice date	October 10, 2016
Employer ID number	
To contact us	

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We charged you a penalty because you filed your partnership return late and because you didn't file your return electronically.

Amount due: \$

You were required to file your partnership tax return by . Because we didn't receive your return by the due date, we've charged you a penalty.

We have also charged you a penalty because you didn't file your return electronically. Absent an approved waiver, partnerships with more than 100 partners must file electronically.

Billing Summary

Penalty for failure to file partnership return	\$
Penalty for failure to file partnership return electronically	
Amount due by October 31, 2011	\$

What you need to do

If you agree with the penalty charge

Pay the amount due of \$ by . 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.

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Payment

- Make your check or money order payable to the United States Treasury.
- Write your employer ID number , the tax period ending [MM/DD/YYYY], and the form number (1065 on your payment and any correspondence).

INTERNAL REVENUE SERVICE

Amount due

\$

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What you need to do—continued

If you haven't yet filed your return

File immediately. [We will increase the penalty for filing late each month until you file or until 12 months from the due date of your return, whichever occurs first.]

If you disagree with the penalty charge

Call [REDACTED]. Have your account 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 penalty charges in full by [REDACTED] we will charge interest from the date of this notice. The interest charges will continue until you pay the balance in full.

Penalties

Failure to file partnership return

Filing due date	Months late	Penalty amount	Number of partners	Total penalty
[REDACTED]	[REDACTED]	\$[REDACTED]	[REDACTED]	\$[REDACTED]

How we computed your penalty

When a partnership return is filed late, we charge a penalty. The penalty is \$[base amount] per partner for each month the return is late. We count a partial month as a whole month. The penalty is charged for a maximum of [max#] months. (IRC section goes here)

Failure to file correct information return; failure to file partnership return electronically

Penalty amount	Number of partners in excess of 100	Total penalty
\$[REDACTED]	[REDACTED]	\$[REDACTED]

How we computed your penalty

Absent an approved waiver, partnerships with over 100 partners are required to file their return and accompanying schedules electronically. We are required to charge a penalty of \$100 for each partner in excess of the 100 partner threshold. (Internal Revenue Code Sections 6011 and 6721. Treasury Regulation Section 301.6011-3)

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Removal or reduction of penalties

We understand that circumstances may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Revenue Procedure 84-35

Reasonable cause for failure to file a timely and complete partnership return will be presumed if the partnership (or any of its partners) is able to show that **all** of the following conditions have been met:

- The partnership had no more than 10 partners for the taxable year. (A husband and wife filing a joint return count as one partner.)
- Each partner during the tax year was a natural person (other than a non-resident alien), or the estate of a natural person.
- Each partner's proportionate share of any partnership item is the same as his proportionate share of any other partnership item.
- The partnership did not elect to be subject to the rules for consolidated audit proceedings under IRC §§ 6221 through 6234.
- All partners reported their distributive share of partnership items on their timely filed income tax returns.

If all of the above conditions are met, you may return this notice with your statement, signed under penalty of perjury, that you qualify to have the penalty removed for reasonable cause under the provisions of Rev. Proc. 84-35.

The penalty can be reasserted if it was removed based on a statement with respect to Rev. Proc. 84-35, and it is later determined that such statement was false in any material respect. Additionally, a penalty for making false statements may be asserted under IRC § 7206.

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Electronic filing waiver

We may waive the electronic filing rules, and the penalty, if the partnership demonstrates that a hardship would result if it were required to file its return electronically. A partnership interested in requesting a waiver of the mandatory electronic filing requirement must file a written request.

Submit your written requests for waiver to:
Internal Revenue Service

[REDACTED]
[REDACTED]

You can also fax your waiver requests to [REDACTED]

Contact the Ogden Submission Processing Center at [REDACTED]
for questions regarding the waiver procedures or process.

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:

- If you asked the IRS for written advice on a specific issue
- You gave us complete and accurate information
- You received written advice from us
- You 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 IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call [REDACTED]

Additional information

- Visit www.irs.gov/cp162
- For tax forms, instructions, and publications, visit 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.