



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

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%LOGAN E ALLEC
1001 WILSHIRE BLVD # 1370
LOS ANGELES CA 90017-2415



012415

Notice	CP134B
Tax period	December 31, 2023
Notice date	September 16, 2024
Employer ID number	[REDACTED]
To contact us	Phone 800-829-0115

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Changes to your December 31, 2023 Form 940

Adjusted amount due: \$1,433.53

We found the amount reported as total Federal Tax Deposits for the tax period shown above differs from the amount we have credited to your account.

As a result, your tax is underpaid by \$1,162.40. We have added penalty and interest.

Billing Summary

Tax you owed	\$2,977.66
Total Federal Tax Deposits	-1,815.26
Failure-to-file penalty	156.92
Failure-to-pay penalty	46.50
Interest charges	67.71
Amount due by September 26, 2024	\$1,433.53

Continued on back...



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Payment

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0038

**Amount due by
September 26, 2024**

\$1,433.53

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number [REDACTED], the tax period (December 31, 2023), and the form number (940) on your payment and any correspondence.



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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 800-829-0115 to discuss your options for paying the remaining balance.
- You must pay the unpaid tax of \$1,162.40 by September 26, 2024, and the full balance of \$1,433.53 by October 7, 2024, to avoid additional interest charges on the unpaid balance and additional penalty charges on any unpaid tax.

If you think there's been a mistake

- Call 800-829-0115. Have your payment information and a copy of your tax return available to review with us.

If we don't hear from you

You are likely to be subject to a 10% failure-to-deposit penalty that we haven't assessed yet. If you don't pay the unpaid tax of \$1,162.40 by September 26, 2024, we will assess the penalty at 15% instead of 10%.

If you don't pay the full balance of \$1,433.53 by October 7, 2024, interest will increase and an additional failure-to-pay penalty may apply.

**Payments credited to your account
for tax period ending
December 31, 2023**

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

Date received	Payment description	Amount
April 24, 2023	Federal tax deposit	\$1,646.46
January 30, 2024	Federal tax deposit	168.80
Total		\$1,815.26

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date to Which Penalty Accrued	Number of Months (Full or Partial) to Which Penalty Applies	Unpaid Tax Amount	Penalty rate	Penalty Amount
04/30/2024	03	1,162.40	4.50%	156.92
Total failure-to-file				\$156.92

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 6651)

Failure-to-pay

Date	Months Late	Unpaid amount	Penalty rate	Amount
09/30/2024	08	1,162.40	0.50%	46.50
Total failure-to-pay				\$46.50

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).

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Penalties—continued

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 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).

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 or call 800-TAX-FORM (800-829-3676).

Interest charges

Description	Amount
Total interest	\$67.71

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 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 800-829-0115.

Period	Interest rate
Beginning October 1, 2023	8%

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Interest charges—continued



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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.

Additional information

- Visit www.irs.gov/cp134b.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.