

CINCINNATI OH 45999-0038

In reply refer to: 0244188555
Mar. 10, 2023 LTR 2782C 1
91-1945260 202212 01
Input Op: 0244188555 00009817
BODC: TE

JEFFERSON COUNTY FIRE PROTECTION
DISTRICT 2
% JEAN MORRIS
PO BOX 433
QUILCENE WA 98376-0433

Taxpayer identification number: 91-1945260
Tax periods: Dec. 31, 2022

Form: 941

Dear Taxpayer:

Thank you for your inquiry dated Feb. 09, 2023.

We reviewed your account and determined you didn't meet the deposit requirements for tax reportable on Form 941 for the period ended Dec. 31, 2022. Therefore, we charged you a penalty of \$815.11 for failure to deposit.

Your deposit schedule for the calendar year is determined from the total taxes as originally reported on your Form 941 in a four-quarter lookback period. The lookback period begins July 1 of the second preceding year and ends June 30 of the prior year. These four quarters are your lookback period even if some of the returns show no taxes. Please review your records and the deposit rules in Notice 931, Deposit Requirements for Employment Taxes, and Publication 15, Employer's Tax Guide.

If you reported employment taxes of more than \$50,000 during the lookback period, you become a semiweekly depositor. The day your deposit is due is determined by the day of your payroll. If you pay wages on Wednesday, Thursday, or Friday, a deposit is due on or before the following Wednesday. If you pay wages on a Saturday, Sunday, Monday, or Tuesday, a deposit is due on or before the following Friday.

We've enclosed a computation showing how we figured your penalty.

PAYMENT OPTIONS

Pay online or by phone using the Electronic Federal Tax Payment System (EFTPS). Enroll at www.irs.gov/eftps. Once enrolled, you can also schedule payments and receive email notifications.

If you plan to mail a payment, consider the electronic options at www.irs.gov/payments first.

0244188555
Mar. 10, 2023 LTR 2782C 1
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If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at www.irs.gov/OPA
- Consider an offer in compromise at www.irs.gov/OIC
- Request a temporary collection delay at www.irs.gov/tempcollectiondelay

You can get any IRS forms or publications you need from our website at www.irs.gov/forms or by calling 800-TAX-FORM (800-829-3676).

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

If you have questions, you can call 800-829-0115.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and write your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

0244188555

Mar. 10, 2023 LTR 2782C 1

91-1945260 202212 01

Input Op: 0244188555 00009819

JEFFERSON COUNTY FIRE PROTECTION

DISTRICT 2

% JEAN MORRIS

PO BOX 433

QUILCENE WA 98376-0433

Sincerely yours,



G. Carter-Louis, Operations Manager
Accounts Management Operations 2

Enclosures:

Envelope

Penalty Computation