

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

Notice Number: CP215
Date:

Taxpayer Identification Number:

Tax Form: CVL PEN

Tax Period: December 31, 2011



Notice of Penalty Charge

You have been charged a penalty under Section 6721 of the Internal Revenue Code for the following reason:

Failure to File Forms W-2

Tax Statement

Prior Balance Penalty Assessment Interest Charged Other Charges

Total Amount You Owe



A penalty has been charged for each Form W-2 that was not filed as required by section 6051 of the Internal Revenue Code. Our records indicate that both the Social Security Administration and the Internal Revenue Service have been in contact with you to attempt to secure these Forms W-2.

The penalty for intentional disregard of the filing requirements is the greater of \$100 per required return or 10 percent of the aggregate amount of items required to be reported. If you have not filed Forms W-2 for the period requested, please submit them to IRS (not the Social Security Administration) at the address shown above within 10 days of the date of this notice. The applicable portion of the penalty will be abated for Forms W-2 that you submit.

If you believe you have reasonable cause why we shouldn't charge these penalties, you may send us an explanation and ask us to remove or reduce any of the penalties we have charged. Send us a specific explanation for each penalty you wish us to remove or reduce by Please include any documents that will support your position. If you agree with the penalty, please send the amount due now. We have enclosed an envelope for your convenience.

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