



Department of the Treasury  
Internal Revenue Service  
[Operating Division / Program Name]

Date:  
08/12/2020  
Taxpayer ID number (last 4 digits):

Person to contact:

Employee ID number:

Contact telephone number:

Contact fax number:

Dear:

We noticed a decrease in your current quarter federal tax deposits (FTD) and we're contacting you to ensure you're meeting your deposit requirements. We're sending you this letter to inform you that Revenue Officer, [name] , will contact you by phone on or before [date] to discuss these discrepancies regarding your FTDs.

**Your responsibility as an employer**

Trust fund tax is money an employer withholds from employees' wages for income tax and FICA (social security and Medicare tax). As the employer, you must withhold trust fund taxes from employees' wages. You must hold these taxes in trust until you pay them to the Department of the Treasury by making periodic federal tax deposits.

**Failure to meet employment tax obligations**

If you don't deposit the taxes as required, we may assess penalties of up to 10 percent of the amount not deposited, depending on the number of days the federal tax deposits are late. If the taxes are still unpaid when you file Form 941, Employer's QUARTERLY Federal Tax Return, we'll assess interest and penalties on any unpaid balance. The percentage may rise to 15 percent for unpaid amounts remaining after the date of the first notice asking for payment.

**Additional information**

For more information, visit [www.irs.gov](http://www.irs.gov) and search "employment taxes" for the small business employment tax section. You can also get information about employment taxes at [www.irs.gov/tfrp](http://www.irs.gov/tfrp) or view Publication 15, (Circular E), Employer's Tax Guide, Publication 3151, The ABCs of FTDs: Understanding Federal Tax Deposits, and Notice 931, Deposit Requirements for Employment Taxes.

If you want to schedule an appointment to discuss your FTDs, you can call me at the number at the top of this letter between [    ] a.m. and [    ] p.m.

Sincerely,

[Name]  
Revenue Officer

Tax quarter	Tax due on return	Deposits made	Penalties assessed
Prior quarter [(06-30-2016)]			
Current quarter [(09-30-2016)]	N/A		N/A

SAMPLE