

Payment Instructions

Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice to:

Internal Revenue Service
P.O. Box 9941
Ogden, UT 84409

Electronic Federal Tax Payment System (EFTPS)

Paying electronically helps to ensure timely receipt of your tax payment. You can pay electronically using the Electronic Federal Tax Payment System (EFTPS). EFTPS is a free and secure tax payment system designed with all taxpayers in mind.

You can enter your tax payment information electronically via the Internet or phone through EFTPS. To pay online visit www.eftps.gov. To pay by phone call 1-800-555-4477.

If you are not already enrolled in EFTPS or would like more information, visit the above website or call the toll free number.

What Steps Should You Take?

1. You need to provide the missing or incomplete items described above. If you are unable to provide this information due to circumstances beyond your control, send us a signed detailed letter of explanation. If you think you have reasonable cause for filing your return late, refer to the "Removal of Penalties - Reasonable Cause" section below.
2. Send the incomplete/missing information and/or a signed letter of explanation, along with the voucher on the last page of this notice to:

Internal Revenue Service
P.O. Box 9941
Ogden, UT 84409

3. If you prefer to fax the missing/incomplete information and/or your signed reasonable cause explanation to us, our fax number is 801-620-5555. However, due to the high volume of faxes we receive, we can not acknowledge receipt of your fax. Also, do not send an additional copy by mail. Doing so could delay resolving your account issue. If you fax the information, please include a cover sheet with the following information:

- Your Name
- Your Taxpayer Identification Number
- Tax Period
- Number of Faxed Pages, including cover sheet
- Date
- Attention: EO Accounts, Mail Stop: 6710

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

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$26,300.00

12 Incomplete Return \$26,300.00

We charged a penalty because you didn't file a complete return.

For Forms 990, 990EZ, and 990PF, the penalty is:

(1) \$20 a day for each day your return is late or incomplete, if your gross annual receipts are equal to or less than \$1 million. The penalty may not be more than \$10,000 or 5% of your gross annual receipts, whichever is less.

(2) \$100 a day for each day your return is late or incomplete, if your gross receipts exceed \$1 million. The penalty may not be more than \$50,000.

For all other forms, the penalty is \$10 a day for each day your return is late. The penalty may not be more than \$5,000.

If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future you should file your returns by the return due date.

(Internal Revenue Code section 6652)

Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.



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Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*; and (2) send it to the IRS Service Center where you filed your return.



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CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
() _____ AM _____ PM

Amount you owe: \$26,300.00

• You will avoid additional penalties and/or interest if we receive your full payment by **February 23, 2009**

Amount enclosed: \$ _____

• Make payable to United States Treasury
• Write Taxpayer Identification Number, tax period and tax form number on payment

Correspondence enclosed

TE 200903 12 29490-243-00020-8

141C Internal Revenue Service
OGDEN UT 84201-0074

COLORADO HUMANE SOCIETY & SPCA INC
2760 S PLATTE RIVER DR
ENGLEWOOD CO 80110-1406603



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