



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

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LLPS INC
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LANSING MI 48917-2460

Notice	CP276B
Tax period	June 30, 2025
Notice date	August 25, 2025
Employer ID number	38-3468792
To contact us	Phone 800-829-0115
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Courtesy reminder about your June 30, 2025 Form 941

Your Federal Tax Deposits weren't submitted correctly

One or more of your Federal Tax Deposits for the quarter ending June 30, 2025 (Form 941) weren't submitted correctly.

Though we usually charge a penalty for late, insufficient, or incorrect deposits (Internal Revenue Code Section 6656), we decided to waive the penalty for this period. We encourage you to review the Federal Tax Deposit requirements so you can submit correct deposits and avoid penalties in the future.

What you need to do

To avoid penalties

- Be sure to:
 - Deposit the correct amount of tax
 - Deposit by the correct date
 - Deposit according to your correct frequency (monthly or semiweekly)
 - Deposit electronically using the Electronic Federal Tax Payment System (EFTPS)

Note: You don't need to respond to this notice.

- You only need to verify the accuracy of future deposits and filings.

Summary of late or incorrect payments


The following table shows amounts that were paid late, not paid at all, or not paid electronically. (Payments not submitted electronically show a payment type of "PAYT").

Date due	Date received	Days late	Payment type	Deposit amount
05/29/2025	05/30/2025	1	EFT	2,819.96
07/02/2025	07/07/2025	5	EFT	2,400.69

We base the penalty on the underpayment amount. The following rates apply for failing to make a proper deposit.


Penalty rate	Number of days deposit is late
2%	1-5 days late
5%	6-15 days late
10%	Over 15 days late, but no more than 9 days after we've billed you
10%	Amounts not deposited electronically using EFTPS
15%	More than 10 days after we've billed you

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Learn more about Federal Tax Deposit requirements

Visit www.irs.gov and search: "Tax Topic 757".

You can also find the following online:

- Employer's Tax Guide (Publication 15, "Circular E")
- Agricultural Employer's Tax Guide (Publication 51, "Circular A")
- Deposit Requirements for Employment Taxes (Notice 931)

If you have any questions about this notice or Federal Tax Deposit rules, please call us at 800-829-0115.

Additional information

- Visit www.irs.gov/cp276b.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- Go to www.eftps.gov or call 800-555-8778 if you need assistance making deposits electronically.
- Keep this notice for your records.

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