



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

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MICHAEL LEROY ASHER
%ABC SERVICES NETWORK
448 PO BOX
EPHRATA WA 98823-0448



191251

Notice	CP161
Tax period	December 31, 2022
Notice date	March 13, 2023
Employer ID number	91-1921418
To contact us	Phone 833-678-7020
Your Caller ID	537559
Page 1 of 5	

You have an unpaid balance for your December 31, 2022, Form 943

Amount due: \$376.03

Our records show you have an unpaid balance
for December 31, 2022.

Billing Summary

Tax you owed	\$12,602.88
Payments you made	-12,602.88
Failure to make a proper federal tax deposit penalty	376.03
Amount due by April 3, 2023	\$376.03

Continued on back...



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Payment

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

Amount due by
April 3, 2023

\$376.03

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (91-1921418), the tax period (December 31, 2022), and the form number (943) on your payment and any correspondence.



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What you need to do immediately



Scan here for help paying your taxes

Pay immediately

- You must pay the full balance you owe by April 3, 2023, to avoid additional interest charges.
- Pay online or by phone, or mail a check or money order with the attached payment stub. **You can pay online now at www.eftps.gov.**
- If you can't pay the amount due, pay as much as you can now and call us at 833-678-7020 to discuss your options for paying the remaining balance.

If you think there's been a mistake

- Call 833-678-7020 within 10 days from the date of this notice to review your account with a representative. Be sure to have your account information available when you call.

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Payments credited to your account for the tax period ending on December 31, 2022

The total amount of your tax payments is shown below. Please call 833-678-7020 if any information is incorrect or missing.

Date received	Amount
April 28, 2022	\$2,627.85
May 13, 2022	\$875.95
July 29, 2022	\$2,094.00
August 12, 2022	\$875.95
September 14, 2022	\$1,943.57
October 14, 2022	\$875.96
November 14, 2022	\$1,557.70
December 15, 2022	\$875.95
January 13, 2023	\$875.95
Total payments	\$12,602.88

Penalties

We are required by law to charge any applicable penalties.

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
02/15/2022	04/28/2022	72	EFT	10%	875.95	87.59
03/15/2022	04/28/2022	44	EFT	10%	875.95	87.59
04/18/2022	04/28/2022	10	EFT	5%	875.95	43.80
06/15/2022	07/29/2022	44	EFT	10%	1,047.00	104.70
07/15/2022	07/29/2022	14	EFT	5%	1,047.00	52.35
Total failure to make a proper federal tax deposit						\$376.03

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code Section 6656)

The penalty rate for each improper deposit is as follows:

1-5 days late: 2%

6-15 days late: 5%

16 or more days late: 10%

More than 10 days after the first IRS bill: 15%

For a detailed calculation of your penalty charges, call 833-678-7020.

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Penalties—continued

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

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Additional information



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- Visit www.irs.gov/cp161.
- Review Publications:
 - 594, The IRS Collection Process
 - 1, Your Rights as a Taxpayer
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- If you believe your small business has experienced excessive compliance or enforcement actions from any federal agency, you have the right to file a complaint with the Small Business Administration ombudsman. To learn more about your options and the Small Business Regulatory Enforcement Fairness Act, visit www.sba.gov and search for keyword: "ombudsman."
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax period and form number you are writing about.
- Keep this notice for your records.

