



Department of the Treasury
 Internal Revenue Service
 FRESNO, CA 93888

Date of this notice: JUNE 16, 1997
 Taxpayer Identifying Number 94-2192532
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For assistance you may
 call us at:

1-800-829-1040

EAR NOSE & THROAT CLINIC
 15861 WINCHESTER BLVD
 LOS GATOS CA 95030-3306614

FEDERAL TAX DEPOSIT (FTD) INFORMATION NOTICE

OUR RECORDS INDICATE THE IRS RECEIVED AT LEAST ONE OF YOUR RECENT FEDERAL TAX DEPOSITS (FTDS) LATE OR THROUGH AN INCORRECT METHOD. THE LAW GENERALLY REQUIRES THE IRS TO CHARGE A PENALTY FOR LATE OR INCORRECTLY DEPOSITED FTDS. HOWEVER, THE IRS HAS SUSPENDED APPLYING THIS PENALTY UNTIL JULY 1, 1997. IF YOU HAVE ANY QUESTIONS REGARDING THIS NOTICE, PLEASE CALL THE TELEPHONE NUMBER SHOWN ABOVE.

THIS TEMPORARY PENALTY WAIVER APPLIES TO BUSINESSES ENROLLED TO MAKE FTDS THROUGH THE ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS) OR REQUIRED TO USE EFTPS BEGINNING JULY 1, 1997. EFTPS IS A FAST, EASY, AND CONVENIENT WAY TO INITIATE FTDS ELECTRONICALLY, WITHOUT PAPER COUPONS, CHECKS, OR TRIPS TO THE BANK.

YOU CAN ENSURE YOU MAKE YOUR FUTURE DEPOSITS ON TIME AND THROUGH EFTPS BY TAKING THE FOLLOWING ACTIONS:

- PLEASE CHECK YOUR RECORDS FOR THE TAX PERIOD SHOWN ABOVE TO SEE WHAT MAY HAVE CAUSED YOUR FTD(S) TO BE LATE OR DEPOSITED INCORRECTLY.
- PLEASE REVIEW YOUR ELECTRONIC DEPOSIT PROCEDURES TO BECOME MORE FAMILIAR WITH EFTPS AND HOW TO MAKE YOUR DEPOSITS ELECTRONICALLY.

INFORMATION ON LATE DEPOSITS - TO MAKE A DEPOSIT ON TIME THROUGH EFTPS, YOU MUST INITIATE THAT DEPOSIT AT LEAST ONE DAY BEFORE YOUR TAX DUE DATE. IF YOU ARE USING THE ACH DEBIT PAYMENT OPTION, YOUR FUNDS WILL STAY IN YOUR BANK ACCOUNT UNTIL THE TAX DEPOSIT IS DUE. IF YOU ARE USING THE ACH CREDIT OPTION, YOUR BANK WILL REMOVE THE FUNDS FROM YOUR ACCOUNT AT THE TIME SPECIFIED IN THE BANK'S PROCEDURES.

INFORMATION ON DEPOSITS MADE INCORRECTLY - BUSINESSES THAT ARE REQUIRED TO MAKE ELECTRONIC DEPOSITS, BUT INSTEAD MAKE DEPOSITS USING PAPER FTD COUPONS OR DIRECTLY TO A LOCAL IRS OFFICE, MAY RECEIVE A PENALTY.

BEGINNING JULY 1, 1997, BUSINESSES THAT MADE FEDERAL EMPLOYMENT TAX DEPOSITS OF MORE THAN \$50,000 IN CALENDAR YEAR 1995 ARE REQUIRED TO USE EFTPS TO MAKE ALL FEDERAL TAX DEPOSITS. TO GET AN ENROLLMENT PACKAGE OR INFORMATION ON EFTPS, PLEASE CALL EFTPS CUSTOMER SERVICE AT EITHER 1-800-555-4477 OR 1-800-945-8400. IF YOU ALREADY ENROLLED YOUR BUSINESS IN EFTPS, YOU CAN GET HELP BY CALLING THE TELEPHONE NUMBER LISTED IN YOUR EFTPS PAYMENT INSTRUCTION BOOKLET.

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