Department of the Treasury	Transmittal Number Date of Issue 14-01 01/06/2014
-	Originating Office Form Number SE:W:CP:FPC:CSCO 2802C
IDRS CORRESPONDEX	
Internal Revenue Service	
Title: Withholding Complianc	e Letter - For Use by CSCO ONLY!
Number of Copies Dist Original 1 to	ribution to: Former Letter TP
OMB Clearance Number Expi	res IMF
Letters Considered in Revisio	
Taxpayer identificatio Tax p	eriod(s):
	Form:
Dear	
WHY ARE WE WRITING TO YO	U?

We have reason to believe you have filed an incorrect Form W-4, Employee's Withholding Allowance Certificate.

WHAT YOU NEED TO DO?

- File a corrected Form W-4 with your employer(s).
- Visit www.irs.gov and search keyword "IRS withholding calculator" to help you determine the proper amount of federal income tax to be withheld from your wages.
- If you haven't provided your employer(s) with a corrected Form W-4, you must do so immediately.

IF WE DON'T HEAR FROM YOU

If you don't change your withholding allowances, we can direct your employer to withhold federal income tax at an increased rate to ensure adequate withholding by issuing a lock-in-letter. This lock-in-letter directs your employer to disregard any W-4 form you submit that reflects a decrease in withholding.

NEXT STEPS

If we determine there was no reasonable basis to justify the withholding rate (marital status), withholding allowances, or exempt status claimed on your Form W-4, you can be subject to a \$500 civil

penalty under Internal Revenue Code (IRC) Section 6682, for making a false statement about your withholding.

WHERE CAN YOU FIND ADDITIONAL INFORMATION ?

- Visit www.irs.gov and search "Understanding your 2802C Letter".
- Publication 505, "Tax Withholding and Estimated Tax".
- For tax forms, instructions and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

Enclosure(s):
Form W-4

