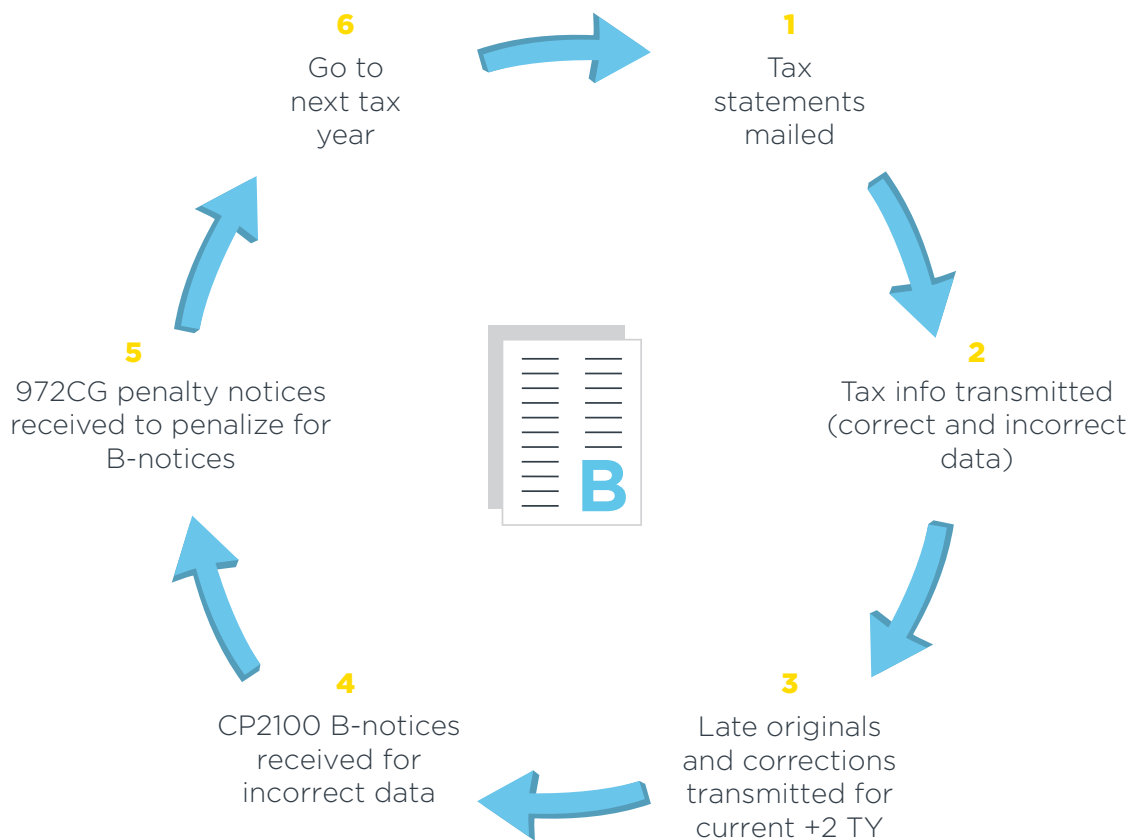


## The B-Notice Process

Each year the IRS sends out forms CP2100 and 972CG from the prior year's information returns that contained missing or incorrect name and taxpayer ID number combinations. In order to avoid penalties, it's important that you understand how the cycle works and we can help! Below is a high-level look at the B-Notice process. Get familiar with the cycle and feel free to reach out to our team at Sovos with questions-we can help!

### Are you aware of the B-Notice process?



**1 Tax statements mailed:** statements are printed and mailed by January 31st

**2 Tax info transmitted:** data is sent to the IRS in transmittal format by March 31st

**3 Late originals and corrections transmitted:** supplemental data submitted to the IRS

**4 CP2100 B-notice received:** TIN and name mismatch information received from which the solicitation process begins

**5 972CG penalty notices received:** Monetary fine outlines from which the abatement process begins.

**6 New tax year begins:** The year round tax information process resets