

**Internal Revenue Service**  
Appeals  
P.O. Box 1190  
Ogden, UT 84402-1190

Date: October 24, 2014

[REDACTED]

HAZLET NJ 07730

**Department of The Treasury**  
**Person to Contact:**

[REDACTED]  
Employee ID Number:

Tel: [REDACTED]

Fax: [REDACTED]

**Amount of Assessed Penalty(s):**

\$24,576 Civil Pen

**I.R.C. Section(s):**6721(e)

**Tax Period(s) Ended:**

12/2004, 12/2005, 12/2007

OPY

Dear Mr. [REDACTED]:

Your case has been referred to me for consideration of your protest concerning the subject penalty(s). My job as a Penalty Appeals Tax Specialist is to consider this dispute and attempt to resolve it within the framework of the law and judicial decisions.

I have completed my review of your request for penalty abatement that the Internal Revenue Service has charged you. Per my conversation with Ms. Sward, I explained, based on the information provided partial abatement is warranted. I will reduce the penalties on each tax year down shown above to \$100. If there are any credits left after the penalties have been paid those available credits will be applied to any outstanding balances on your accounts. Then if there are available credits, those will be refunded to you.

Once the partial abatement of the penalties has been input you will be issued a notice showing the abatement and any balance due. Your case will now be considered closed..

If you have any additional questions, please contact me at the telephone number listed above.

Sincerely

[REDACTED]

Appeals Officer

cc: Rebecca Sward