



PHILADELPHIA PA 19255-0433

In reply refer to: [REDACTED]
July 05, 2016 LTR 2057C 3
[REDACTED] 201212 13 1
00011280
BODC: SB

[REDACTED]
% JONATHAN STEWART
3947 N ASHLAND AVE
CHICAGO IL 60613-2507
Middletown, NY 10940

Total Penalty Abated \$154,963

033432

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2012

Form: CIVPEN

Dear Taxpayer:

Thank you for your reply dated June 13, 2016, to our letter regarding the discrepancy between your Forms 941 and your Forms W-2, Wage and Tax Statement, for 2012.

The total amount of social security wages reported on your Forms W-2 is \$1,585,789.22, which doesn't match the wage amount of \$1,589,506.75 reported on the Forms 941. Therefore, we have decreased the civil penalty to 10 percent of the difference between these two amounts. The remaining amount of the civil penalty is \$3,717.53. We'll reconsider the remaining penalty when we receive additional Forms W-2 or an explanation of the difference.

The late Filing penalty is charged at \$100.00 for each Form W-2 filed late, up to a maximum of \$500,000.00. If you believe you have reasonable cause and wish to contest this penalty, you should send us a written explanation on your failure to file your Forms W-2 on time.

The Forms W-2 that you sent to us has resolved the discrepancy between your Forms 941 and Forms W-2. However, the Social Security Administration does not have any record that you previously filed your Forms W-2 for tax year 2009; therefore, we have charged you a Late Filing penalty of \$1,400.00.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter with your response. Use the space below to indicate a telephone number and the best time for us to call you should we need more information. Keep a copy of this letter and any information that you send to us for your records.