

Internal Revenue Service
Appeals Office
PO Box 1190
Ogden, UT 84402

Department of the Treasury

Date:
September 30, 2015

Contact Person:

Employee ID Number:

Contact Telephone Number:

Fax Number:

Re:

Penalty Appeals

Amount of Assessed Penalty(s):

\$3,187.19

I.R.C. Section(s):

6557 6651(a)(1) 6651(a)(2) 6656

Tax Period(s) Ended:

06/2012 09/2012 12/2012

06/2013 09/2013 12/2012



ATHOL MA 01331

Dear Taxpayer:

This letter is in response to my recent telephone conversation on September 22, 2015, with your representative, Jonathan Stewart.

I completed my review of your request to adjust the penalties assessed against you. Based on the information submitted, I am pleased to advise you my recommendation is to abate (remove) \$1,342.70 of the \$3,187.19 penalty stated above and your case is closed in Appeals. When this action has been completed, you will receive an adjustment notice from the IRS Service Center which originally assessed the penalty. The remaining penalty of \$1,844.49 is sustained.

What To Do If You Don't Agree

If you do not agree with this determination, your next level of appeal of the penalties would be to file a formal suit with either the United States District Court or the United States Court of Federal Claims. To continue the appeal you must:

- Pay the balance due on the assessed penalty(s)
- File a claim on Form 843, Claim for Refund and Request for Abatement, with the Service Center that processed the applicable return and include a statement requesting your claim be immediately disallowed.
- You'll receive a formal notice of claim disallowance
- You have two years from the date of this formal claim disallowance to bring formal suit

For information about procedures for filing suit in either of the courts, contact the clerk of your United States District Court or of the United States Court of Federal Claims.